

1 AN ACT concerning taxes.

2 Be it enacted by the People of the State of Illinois,  
3 represented in the General Assembly:

4 Section 5. The Electricity Excise Tax Law is amended by  
5 changing Section 2-3 as follows:

6 (35 ILCS 640/2-3)

7 Sec. 2-3. Definitions. As used in this Law, unless the  
8 context clearly requires otherwise:

9 (a) "Department" means the Department of Revenue of the  
10 State of Illinois.

11 (b) "Director" means the Director of the Department of  
12 Revenue of the State of Illinois.

13 (c) "Person" means any natural individual, firm, trust,  
14 estate, partnership, association, joint stock company, joint  
15 venture, corporation, limited liability company, or a  
16 receiver, trustee, guardian, or other representative  
17 appointed by order of any court, or any city, town, village,  
18 county, or other political subdivision of this State.

19 (d) "Purchase price" means the consideration paid for  
20 the distribution, supply, furnishing, sale, transmission or  
21 delivery of electricity to a person for non-residential use  
22 or consumption (and for both residential and non-residential  
23 use or consumption in the case of electricity purchased from  
24 a municipal system or electric cooperative described in  
25 subsection (b) of Section 2-4) and not for resale, and for  
26 all services directly related to the production, transmission  
27 or distribution of electricity distributed, supplied,  
28 furnished, sold, transmitted or delivered for non-residential  
29 use or consumption, and includes transition charges imposed  
30 in accordance with Article XVI of the Public Utilities Act  
31 and instrument funding charges imposed in accordance with

1 Article XVIII of the Public Utilities Act, as well as cash,  
2 services and property of every kind or nature, and shall be  
3 determined without any deduction on account of the cost of  
4 the service, product or commodity supplied, the cost of  
5 materials used, labor or service costs, or any other expense  
6 whatsoever. However, "purchase price" shall not include  
7 consideration paid for:

8 (i) any charge for a dishonored check;

9 (ii) any finance or credit charge, penalty or  
10 charge for delayed payment, or discount for prompt  
11 payment;

12 (iii) any charge for reconnection of service or for  
13 replacement or relocation of facilities;

14 (iv) any advance or contribution in aid of  
15 construction;

16 (v) repair, inspection or servicing of equipment  
17 located on customer premises;

18 (vi) leasing or rental of equipment, the leasing or  
19 rental of which is not necessary to furnishing, supplying  
20 or selling electricity;

21 (vii) any purchase by a purchaser if the supplier  
22 is prohibited by federal or State constitution, treaty,  
23 convention, statute or court decision from recovering the  
24 related tax liability from such purchaser; and

25 (viii) any amounts added to purchasers' bills  
26 because of charges made pursuant to the tax imposed by  
27 this Law.

28 In case credit is extended, the amount thereof shall be  
29 included only as and when payments are made.

30 "Purchase price" shall not include consideration received  
31 from business enterprises certified under Section 9-222.1 or  
32 9-222.1A of the Public Utilities Act, as amended, to the  
33 extent of such exemption and during the period of time  
34 specified by the Department of Commerce and Community

1 Affairs.

2 (e) "Purchaser" means any person who acquires  
3 electricity for use or consumption and not for resale, for a  
4 valuable consideration.

5 (f) "Non-residential electric use" means any use or  
6 consumption of electricity which is not residential electric  
7 use.

8 (g) "Residential electric use" means electricity used or  
9 consumed at a dwelling of 2 or fewer units, or electricity  
10 for household purposes used or consumed at a building with  
11 multiple dwelling units where the electricity is registered  
12 by a separate meter for each dwelling unit.

13 (h) "Self-assessing purchaser" means a purchaser for  
14 non-residential electric use who elects to register with and  
15 to pay tax directly to the Department in accordance with  
16 Sections 2-10 and 2-11 of this Law.

17 (i) "Delivering supplier" means any person engaged in  
18 the business of delivering electricity to persons for use or  
19 consumption and not for resale, but not an entity engaged in  
20 the practice of resale and redistribution of electricity  
21 within a building prior to January 2, 1957, and who, in any  
22 case where more than one person participates in the delivery  
23 of electricity to a specific purchaser, is the last of the  
24 suppliers engaged in delivering the electricity prior to its  
25 receipt by the purchaser.

26 (j) "Delivering supplier maintaining a place of business  
27 in this State", or any like term, means any delivering  
28 supplier having or maintaining within this State, directly or  
29 by a subsidiary, an office, generation facility, transmission  
30 facility, distribution facility, sales office or other place  
31 of business, or any employee, agent or other representative  
32 operating within this State under the authority of such  
33 delivering supplier or such delivering supplier's subsidiary,  
34 irrespective of whether such place of business or agent or

1 other representative is located in this State permanently or  
2 temporarily, or whether such delivering supplier or such  
3 delivering supplier's subsidiary is licensed to do business  
4 in this State.

5 (k) "Use" means the exercise by any person of any right  
6 or power over electricity incident to the ownership of that  
7 electricity, except that it does not include the generation,  
8 production, transmission, distribution, delivery or sale of  
9 electricity in the regular course of business or the use of  
10 electricity for such purposes.

11 (Source: P.A. 90-561, eff. 8-1-98; 91-914, eff. 7-7-00.)

12 Section 99. Effective date. This Act takes effect upon  
13 becoming law.