

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 470
GAS REVENUE TAX ACT

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AUTHORITY: Implementing the Gas Revenue Tax Act [35 ILCS 615] and authorized by Section 2505-795 of the Civil Administrative Code of Illinois (Department of Revenue Law) [20 ILCS 2505/2505-795].

44 SOURCE: Gas Revenue Tax Regulations, adopted July 24, 1945; codified at 8 Ill. Reg. 8608;
45 amended at 11 Ill. Reg. 18751, effective October 30, 1987; amended at 21 Ill. Reg. 12243,
46 effective August 26, 1997; amended at 28 Ill. Reg. 16334, effective November 30, 2004;
47 amended at 43 Ill. Reg. 7463, effective June 18, 2019; amended at 47 Ill. Reg. 5811, effective
48 April 4, 2023; amended at 48 Ill. Reg. 16561, effective November 4, 2024; amended at 50 Ill.
49 Reg. _____, effective _____.

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51 **Section 470.134 Quantum Computing Campus Exemption**

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53 a) A public utility shall not charge customers, who are tenants in a quantum
54 computing campus under Section 605-1115 of the Department of Commerce and
55 Economic Opportunity Law of the Civil Administrative Code of Illinois (20 ILCS
56 605/605-1115), an additional charge equal to the total amount of tax imposed
57 under Section 2 of the Gas Revenue Tax Act (35 ILCS 615/2), to the extent of
58 such exemption and during the period in which such exemption is in effect. [220
59 ILCS 5/9-222]

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61 b) To be eligible for this exemption, the Department of Commerce and Economic
62 Opportunity must certify a tenant in a quantum computing campus for this
63 exemption under Section 605-1115. To become certified, the taxpayer must meet
64 the qualifications under Section 605-1115. The duration of the exemption may not
65 exceed 20 calendar years and one renewal for an additional 20 years. [20 ILCS
66 605/605-1115]

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68 (Source: Added at 50 Ill. Reg. _____, effective _____)