

TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE

PART 511  
ELECTRICITY EXCISE TAX LAW

SUBPART A: GENERAL

- 9 Section
- 10 511.100 Definitions
- 11 511.110 Imposition of Tax
- 12 511.120 Electronic Fund Transfer and Estimated Payments
- 13 511.130 Transfer of Credit Memorandum
- 14 511.140 Public Utility Retail Rate Credit
- 15 511.150 Exclusions From Tax
- 16 511.160 Net or Single Metering

SUBPART B: COLLECTION OF TAX BY DELIVERING SUPPLIERS

- 20 Section
- 21 511.200 Collection of Tax by Delivering Supplier
- 22 511.210 Delivering Supplier Registration
- 23 511.220 Revocation of Delivering Supplier Registration
- 24 511.230 Delivering Supplier Return

SUBPART C: SELF-ASSESSING PURCHASERS

- 28 Section
- 29 511.300 Self-assessing Purchaser Election
- 30 511.310 Self-assessing Purchaser Registration and Renewal, \$200 Fee
- 31 511.320 Self-assessing Purchaser Revocation
- 32 511.330 Self-assessing Purchaser Return and Direct Payment
- 33 511.340 Books and Records
- 34 511.350 Applicability of Retailers' Occupation Tax Act
- 35 511.360 Violations

AUTHORITY: Implementing and authorized by Section 2-14 of the Electricity Excise Tax Law [35 ILCS 640].

SOURCE: Adopted at 25 Ill. Reg. 16495, effective December 18, 2001; amended at 26 Ill. Reg. 5965, effective April 15, 2002; amended at 48 Ill. Reg. 17635, effective November 22, 2024; amended at 50 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

SUBPART A: GENERAL

**Section 511.150 Exclusions From Tax**

- a) Federal Government. Electricity Excise Tax is not imposed *with respect to any transaction in interstate commerce, or otherwise, to the extent to which such transaction may not, under the Constitution and statutes of the United States, be made the subject of taxation by this State.* [35 ILCS 640/2-4(c)] For example, the federal government is not taxable under the Electricity Excise Tax Law. However, the State of Illinois and any other state or local government is subject to tax under the Electricity Excise Tax Law. Examples of the federal government include, but are not limited to, entities such as: the three main branches of government, the Executive, Legislative and Judicial, and the U.S. Postal Service. A sale of electricity to the federal courthouse would be exempt; however, a sale to a federal judge for his own use would not be exempt.
- b) Entities that are exempt from taxation by federal statute are not subject to Electricity Excise Tax liability. For example, federal credit unions are not subject to Electricity Excise Tax liability pursuant to 12 USC 1768. Further, Amtrak is not subject to Electricity Excise Tax liability pursuant to 49 USC 24301(1).
- c) Businesses Located in Enterprise Zones. *The tax imposed by 35 ILCS 640/2-4 is not imposed with respect to any use of electricity by business enterprises certified under Section 9-222.1 of the Public Utilities Act, as amended, to the extent of such exemption and during the time specified by the Department of Commerce and Economic Opportunity ("DCEO").* [35 ILCS 640/2-4(c)]
- d) Businesses Certified as High Impact Businesses. *The tax imposed by 35 ILCS 640/2-4 is not imposed with respect to any use of electricity by business enterprises certified under Section 9-222.1A of the Public Utilities Act, as amended, to the extent of such exemption and during the time specified by the DCEO.* [35 ILCS 640/2-4(c)] In order to qualify for the tax exemption under Section 2-4 of the Electricity Excise Tax Law, the business enterprise must be certified as a High Impact Business by the DCEO and must be registered with the Department of Revenue as a self-assessing purchaser under Section 2-10 of the Electricity Excise Tax Law. [220 ILCS 5/9-222.1A]
- e) Reimagining Energy and Vehicles in Illinois ("REV Illinois") Act Project sites. *The tax imposed by 35 ILCS 640/2-4 is not imposed with respect to any use of electricity at a REV Illinois Project site that has received a certification for tax exemption from DCEO pursuant to Section 95 of the Reimagining Energy and Vehicles in Illinois Act, to the extent of such exemption, which shall be no more than 10 years.* [35 ILCS 640/2-4(d)] DCEO may certify a taxpayer with a REV

87 *Illinois credit for a Project that meets the qualifications under Section*  
 88 *paragraphs (1), (2), and (4) of subsection (c) of Section 20 of the REV Illinois*  
 89 *Act, subject to an agreement under the REV Illinois Act for an exemption from*  
 90 *the tax imposed at the project site by Section 2-4 of the Electricity Excise Tax*  
 91 *Law. To receive such certification, the taxpayer must be registered to self-assess*  
 92 *that tax. The taxpayer is also exempt from any additional charges added to the*  
 93 *taxpayer's utility bills at the project site as a pass-on of State utility taxes under*  
 94 *Section 9-222 of the Public Utilities Act. The taxpayer must meet any other*  
 95 *criteria for certification set by the DCEO. [20 ILCS 686/95]*

96  
 97 f) Manufacturing Illinois Chips for Real Opportunity (MICRO) Act Projects sites.  
 98 *The tax imposed by 35 ILCS 640/2-4 is not imposed with respect to any use of*  
 99 *electricity at a project site that has received a certification for tax exemption from*  
 100 *the DCEO pursuant to Section 110-95 of the Manufacturing Illinois Chips for*  
 101 *Real Opportunity (MICRO) Act ("MICRO Act"), to the extent of such exemption,*  
 102 *which shall be no more than 10 years. [35 ILCS 640/2-4(e)] DCEO may certify*  
 103 *a taxpayer with a credit for a project that meets the qualifications under*  
 104 *paragraphs (1), (2), and (4) of subsection (c) of Section 110-20 of the MICRO*  
 105 *Act, subject to an agreement under the MICRO Act, for an exemption from the*  
 106 *tax imposed at the project site by Section 2-4 of the Electricity Excise Tax Law.*  
 107 *To receive such certification, the taxpayer must be registered to self-assess that*  
 108 *tax. The taxpayer is also exempt from any additional charges added to the*  
 109 *taxpayer's utility bills at the project site as a pass-on of State utility taxes under*  
 110 *Section 9-222 of the Public Utilities Act. The taxpayer must meet any other*  
 111 *criteria for certification set by the DCEO. [35 ILCS 45/110-95]*

112  
 113 g) Quantum Computing Campus. The tax imposed by 35 ILCS 640/2-4 is not  
 114 imposed with respect to any use of electricity at a quantum computing campus  
 115 that has received a certification for tax exemption from the Department of  
 116 Commerce and Economic Opportunity pursuant to Section 605-1115 of the  
 117 Department of Commerce and Economic Opportunity Law of the Civil  
 118 Administrative Code of Illinois to the extent of the exemption and during the  
 119 period of time specified by the Department of Commerce and Economic  
 120 Opportunity. [35 ILCS 640/2-4(f)]

121  
 122 h) Delivering suppliers are required to maintain documentation in their books and  
 123 records to support the exemptions described in this Section. In order to document  
 124 the exemptions listed in subsections (c) through (g) of this Section, delivering  
 125 suppliers must maintain the current certificate of eligibility issued by the DCEO  
 126 to the businesses claiming the exemption.

127  
 128 (Source: Amended at 50 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)