

SB1611



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB1611

Introduced 2/9/2017, by Sen. Don Harmon

SYNOPSIS AS INTRODUCED:

220 ILCS 5/2-202

from Ch. 111 2/3, par. 2-202

Amends the Public Utilities Act. Provides that the Illinois Commerce Commission shall not assess a fee on an alternative retail electric supplier or an alternative gas supplier that exceeds \$0.50 per customer per year. Provides that the number of customers of an alternative retail electric supplier or alternative gas supplier shall be determined by the most recent annual report to the Commission. Effective immediately or on the date specified provisions amended by Public Act 99-906 take effect, whichever is later.

LRB100 06852 RJF 16901 b

A BILL FOR

1 AN ACT concerning regulation.

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

4 Section 5. The Public Utilities Act is amended by changing
5 Section 2-202 as follows:

6 (220 ILCS 5/2-202) (from Ch. 111 2/3, par. 2-202)

7 (Text of Section before amendment by P.A. 99-906)

8 Sec. 2-202. Policy; Public Utility Fund; tax.

9 (a) It is declared to be the public policy of this State
10 that in order to maintain and foster the effective regulation
11 of public utilities under this Act in the interests of the
12 People of the State of Illinois and the public utilities as
13 well, the public utilities subject to regulation under this Act
14 and which enjoy the privilege of operating as public utilities
15 in this State, shall bear the expense of administering this Act
16 by means of a tax on such privilege measured by the annual
17 gross revenue of such public utilities in the manner provided
18 in this Section. For purposes of this Section, "expense of
19 administering this Act" includes any costs incident to studies,
20 whether made by the Commission or under contract entered into
21 by the Commission, concerning environmental pollution problems
22 caused or contributed to by public utilities and the means for
23 eliminating or abating those problems. Such proceeds shall be

1 deposited in the Public Utility Fund in the State treasury.

2 (b) All of the ordinary and contingent expenses of the
3 Commission incident to the administration of this Act shall be
4 paid out of the Public Utility Fund except the compensation of
5 the members of the Commission which shall be paid from the
6 General Revenue Fund. Notwithstanding other provisions of this
7 Act to the contrary, the ordinary and contingent expenses of
8 the Commission incident to the administration of the Illinois
9 Commercial Transportation Law may be paid from appropriations
10 from the Public Utility Fund through the end of fiscal year
11 1986.

12 (c) A tax is imposed upon each public utility subject to
13 the provisions of this Act equal to .08% of its gross revenue
14 for each calendar year commencing with the calendar year
15 beginning January 1, 1982, except that the Commission may, by
16 rule, establish a different rate no greater than 0.1%. For
17 purposes of this Section, "gross revenue" shall not include
18 revenue from the production, transmission, distribution, sale,
19 delivery, or furnishing of electricity. "Gross revenue" shall
20 not include amounts paid by telecommunications retailers under
21 the Telecommunications Infrastructure Maintenance Fee Act.

22 (d) Annual gross revenue returns shall be filed in
23 accordance with paragraph (1) or (2) of this subsection (d).

24 (1) Except as provided in paragraph (2) of this
25 subsection (d), on or before January 10 of each year each
26 public utility subject to the provisions of this Act shall

1 file with the Commission an estimated annual gross revenue
2 return containing an estimate of the amount of its gross
3 revenue for the calendar year commencing January 1 of said
4 year and a statement of the amount of tax due for said
5 calendar year on the basis of that estimate. Public
6 utilities may also file revised returns containing updated
7 estimates and updated amounts of tax due during the
8 calendar year. These revised returns, if filed, shall form
9 the basis for quarterly payments due during the remainder
10 of the calendar year. In addition, on or before March 31 of
11 each year, each public utility shall file an amended return
12 showing the actual amount of gross revenues shown by the
13 company's books and records as of December 31 of the
14 previous year. Forms and instructions for such estimated,
15 revised, and amended returns shall be devised and supplied
16 by the Commission.

17 (2) Beginning with returns due after January 1, 2002,
18 the requirements of paragraph (1) of this subsection (d)
19 shall not apply to any public utility in any calendar year
20 for which the total tax the public utility owes under this
21 Section is less than \$10,000. For such public utilities
22 with respect to such years, the public utility shall file
23 with the Commission, on or before March 31 of the following
24 year, an annual gross revenue return for the year and a
25 statement of the amount of tax due for that year on the
26 basis of such a return. Forms and instructions for such

1 returns and corrected returns shall be devised and supplied
2 by the Commission.

3 (e) All returns submitted to the Commission by a public
4 utility as provided in this subsection (e) or subsection (d) of
5 this Section shall contain or be verified by a written
6 declaration by an appropriate officer of the public utility
7 that the return is made under the penalties of perjury. The
8 Commission may audit each such return submitted and may, under
9 the provisions of Section 5-101 of this Act, take such measures
10 as are necessary to ascertain the correctness of the returns
11 submitted. The Commission has the power to direct the filing of
12 a corrected return by any utility which has filed an incorrect
13 return and to direct the filing of a return by any utility
14 which has failed to submit a return. A taxpayer's signing a
15 fraudulent return under this Section is perjury, as defined in
16 Section 32-2 of the Criminal Code of 2012.

17 (f) (1) For all public utilities subject to paragraph (1)
18 of subsection (d), at least one quarter of the annual amount of
19 tax due under subsection (c) shall be paid to the Commission on
20 or before the tenth day of January, April, July, and October of
21 the calendar year subject to tax. In the event that an
22 adjustment in the amount of tax due should be necessary as a
23 result of the filing of an amended or corrected return under
24 subsection (d) or subsection (e) of this Section, the amount of
25 any deficiency shall be paid by the public utility together
26 with the amended or corrected return and the amount of any

1 excess shall, after the filing of a claim for credit by the
2 public utility, be returned to the public utility in the form
3 of a credit memorandum in the amount of such excess or be
4 refunded to the public utility in accordance with the
5 provisions of subsection (k) of this Section. However, if such
6 deficiency or excess is less than \$1, then the public utility
7 need not pay the deficiency and may not claim a credit.

8 (2) Any public utility subject to paragraph (2) of
9 subsection (d) shall pay the amount of tax due under subsection
10 (c) on or before March 31 next following the end of the
11 calendar year subject to tax. In the event that an adjustment
12 in the amount of tax due should be necessary as a result of the
13 filing of a corrected return under subsection (e), the amount
14 of any deficiency shall be paid by the public utility at the
15 time the corrected return is filed. Any excess tax payment by
16 the public utility shall be returned to it after the filing of
17 a claim for credit, in the form of a credit memorandum in the
18 amount of the excess. However, if such deficiency or excess is
19 less than \$1, the public utility need not pay the deficiency
20 and may not claim a credit.

21 (g) Each installment or required payment of the tax imposed
22 by subsection (c) becomes delinquent at midnight of the date
23 that it is due. Failure to make a payment as required by this
24 Section shall result in the imposition of a late payment
25 penalty, an underestimation penalty, or both, as provided by
26 this subsection. The late payment penalty shall be the greater

1 of:

2 (1) \$25 for each month or portion of a month that the
3 installment or required payment is unpaid or

4 (2) an amount equal to the difference between what
5 should have been paid on the due date, based upon the most
6 recently filed estimated, annual, or amended return, and
7 what was actually paid, times 1%, for each month or portion
8 of a month that the installment or required payment goes
9 unpaid. This penalty may be assessed as soon as the
10 installment or required payment becomes delinquent.

11 The underestimation penalty shall apply to those public
12 utilities subject to paragraph (1) of subsection (d) and shall
13 be calculated after the filing of the amended return. It shall
14 be imposed if the amount actually paid on any of the dates
15 specified in subsection (f) is not equal to at least one-fourth
16 of the amount actually due for the year, and shall equal the
17 greater of:

18 (1) \$25 for each month or portion of a month that the
19 amount due is unpaid or

20 (2) an amount equal to the difference between what
21 should have been paid, based on the amended return, and
22 what was actually paid as of the date specified in
23 subsection (f), times a percentage equal to 1/12 of the sum
24 of 10% and the percentage most recently established by the
25 Commission for interest to be paid on customer deposits
26 under 83 Ill. Adm. Code 280.70(e)(1), for each month or

1 portion of a month that the amount due goes unpaid, except
2 that no underestimation penalty shall be assessed if the
3 amount actually paid on or before each of the dates
4 specified in subsection (f) was based on an estimate of
5 gross revenues at least equal to the actual gross revenues
6 for the previous year. The Commission may enforce the
7 collection of any delinquent installment or payment, or
8 portion thereof by legal action or in any other manner by
9 which the collection of debts due the State of Illinois may
10 be enforced under the laws of this State. The executive
11 director or his designee may excuse the payment of an
12 assessed penalty or a portion of an assessed penalty if he
13 determines that enforced collection of the penalty as
14 assessed would be unjust.

15 (h) All sums collected by the Commission under the
16 provisions of this Section shall be paid promptly after the
17 receipt of the same, accompanied by a detailed statement
18 thereof, into the Public Utility Fund in the State treasury.

19 (i) During the month of October of each odd-numbered year
20 the Commission shall:

21 (1) determine the amount of all moneys deposited in the
22 Public Utility Fund during the preceding fiscal biennium
23 plus the balance, if any, in that fund at the beginning of
24 that biennium;

25 (2) determine the sum total of the following items: (A)
26 all moneys expended or obligated against appropriations

1 made from the Public Utility Fund during the preceding
2 fiscal biennium, plus (B) the sum of the credit memoranda
3 then outstanding against the Public Utility Fund, if any;
4 and

5 (3) determine the amount, if any, by which the sum
6 determined as provided in item (1) exceeds the amount
7 determined as provided in item (2).

8 If the amount determined as provided in item (3) of this
9 subsection exceeds 50% of the previous fiscal year's
10 appropriation level, the Commission shall then compute the
11 proportionate amount, if any, which (x) the tax paid hereunder
12 by each utility during the preceding biennium, and (y) the
13 amount paid into the Public Utility Fund during the preceding
14 biennium by the Department of Revenue pursuant to Sections 2-9
15 and 2-11 of the Electricity Excise Tax Law, bears to the
16 difference between the amount determined as provided in item
17 (3) of this subsection (i) and 50% of the previous fiscal
18 year's appropriation level. The Commission shall cause the
19 proportionate amount determined with respect to payments made
20 under the Electricity Excise Tax Law to be transferred into the
21 General Revenue Fund in the State Treasury, and notify each
22 public utility that it may file during the 3 month period after
23 the date of notification a claim for credit for the
24 proportionate amount determined with respect to payments made
25 hereunder by the public utility. If the proportionate amount is
26 less than \$10, no notification will be sent by the Commission,

1 and no right to a claim exists as to that amount. Upon the
2 filing of a claim for credit within the period provided, the
3 Commission shall issue a credit memorandum in such amount to
4 such public utility. Any claim for credit filed after the
5 period provided for in this Section is void.

6 (j) Credit memoranda issued pursuant to subsection (f) and
7 credit memoranda issued after notification and filing pursuant
8 to subsection (i) may be applied for the 2 year period from the
9 date of issuance, against the payment of any amount due during
10 that period under the tax imposed by subsection (c), or,
11 subject to reasonable rule of the Commission including
12 requirement of notification, may be assigned to any other
13 public utility subject to regulation under this Act. Any
14 application of credit memoranda after the period provided for
15 in this Section is void.

16 (k) The chairman or executive director may make refund of
17 fees, taxes or other charges whenever he shall determine that
18 the person or public utility will not be liable for payment of
19 such fees, taxes or charges during the next 24 months and he
20 determines that the issuance of a credit memorandum would be
21 unjust.

22 (Source: P.A. 97-1150, eff. 1-25-13.)

23 (Text of Section after amendment by P.A. 99-906)

24 Sec. 2-202. Policy; Public Utility Fund; tax.

25 (a) It is declared to be the public policy of this State

1 that in order to maintain and foster the effective regulation
2 of public utilities under this Act in the interests of the
3 People of the State of Illinois and the public utilities as
4 well, the public utilities subject to regulation under this Act
5 and which enjoy the privilege of operating as public utilities
6 in this State, shall bear the expense of administering this Act
7 by means of a tax on such privilege measured by the annual
8 gross revenue of such public utilities in the manner provided
9 in this Section. For purposes of this Section, "expense of
10 administering this Act" includes any costs incident to studies,
11 whether made by the Commission or under contract entered into
12 by the Commission, concerning environmental pollution problems
13 caused or contributed to by public utilities and the means for
14 eliminating or abating those problems. Such proceeds shall be
15 deposited in the Public Utility Fund in the State treasury.

16 (b) All of the ordinary and contingent expenses of the
17 Commission incident to the administration of this Act shall be
18 paid out of the Public Utility Fund except the compensation of
19 the members of the Commission which shall be paid from the
20 General Revenue Fund. Notwithstanding other provisions of this
21 Act to the contrary, the ordinary and contingent expenses of
22 the Commission incident to the administration of the Illinois
23 Commercial Transportation Law may be paid from appropriations
24 from the Public Utility Fund through the end of fiscal year
25 1986.

26 (c) A tax is imposed upon each public utility subject to

1 the provisions of this Act equal to .08% of its gross revenue
2 for each calendar year commencing with the calendar year
3 beginning January 1, 1982, except that the Commission may, by
4 rule, establish a different rate no greater than 0.1%. For
5 purposes of this Section, "gross revenue" shall not include
6 revenue from the production, transmission, distribution, sale,
7 delivery, or furnishing of electricity. "Gross revenue" shall
8 not include amounts paid by telecommunications retailers under
9 the Telecommunications Infrastructure Maintenance Fee Act.

10 (d) Annual gross revenue returns shall be filed in
11 accordance with paragraph (1) or (2) of this subsection (d).

12 (1) Except as provided in paragraph (2) of this
13 subsection (d), on or before January 10 of each year each
14 public utility subject to the provisions of this Act shall
15 file with the Commission an estimated annual gross revenue
16 return containing an estimate of the amount of its gross
17 revenue for the calendar year commencing January 1 of said
18 year and a statement of the amount of tax due for said
19 calendar year on the basis of that estimate. Public
20 utilities may also file revised returns containing updated
21 estimates and updated amounts of tax due during the
22 calendar year. These revised returns, if filed, shall form
23 the basis for quarterly payments due during the remainder
24 of the calendar year. In addition, on or before March 31 of
25 each year, each public utility shall file an amended return
26 showing the actual amount of gross revenues shown by the

1 company's books and records as of December 31 of the
2 previous year. Forms and instructions for such estimated,
3 revised, and amended returns shall be devised and supplied
4 by the Commission.

5 (2) Beginning with returns due after January 1, 2002,
6 the requirements of paragraph (1) of this subsection (d)
7 shall not apply to any public utility in any calendar year
8 for which the total tax the public utility owes under this
9 Section is less than \$10,000. For such public utilities
10 with respect to such years, the public utility shall file
11 with the Commission, on or before March 31 of the following
12 year, an annual gross revenue return for the year and a
13 statement of the amount of tax due for that year on the
14 basis of such a return. Forms and instructions for such
15 returns and corrected returns shall be devised and supplied
16 by the Commission.

17 (e) All returns submitted to the Commission by a public
18 utility as provided in this subsection (e) or subsection (d) of
19 this Section shall contain or be verified by a written
20 declaration by an appropriate officer of the public utility
21 that the return is made under the penalties of perjury. The
22 Commission may audit each such return submitted and may, under
23 the provisions of Section 5-101 of this Act, take such measures
24 as are necessary to ascertain the correctness of the returns
25 submitted. The Commission has the power to direct the filing of
26 a corrected return by any utility which has filed an incorrect

1 return and to direct the filing of a return by any utility
2 which has failed to submit a return. A taxpayer's signing a
3 fraudulent return under this Section is perjury, as defined in
4 Section 32-2 of the Criminal Code of 2012.

5 (f) (1) For all public utilities subject to paragraph (1)
6 of subsection (d), at least one quarter of the annual amount of
7 tax due under subsection (c) shall be paid to the Commission on
8 or before the tenth day of January, April, July, and October of
9 the calendar year subject to tax. In the event that an
10 adjustment in the amount of tax due should be necessary as a
11 result of the filing of an amended or corrected return under
12 subsection (d) or subsection (e) of this Section, the amount of
13 any deficiency shall be paid by the public utility together
14 with the amended or corrected return and the amount of any
15 excess shall, after the filing of a claim for credit by the
16 public utility, be returned to the public utility in the form
17 of a credit memorandum in the amount of such excess or be
18 refunded to the public utility in accordance with the
19 provisions of subsection (k) of this Section. However, if such
20 deficiency or excess is less than \$1, then the public utility
21 need not pay the deficiency and may not claim a credit.

22 (2) Any public utility subject to paragraph (2) of
23 subsection (d) shall pay the amount of tax due under subsection
24 (c) on or before March 31 next following the end of the
25 calendar year subject to tax. In the event that an adjustment
26 in the amount of tax due should be necessary as a result of the

1 filing of a corrected return under subsection (e), the amount
2 of any deficiency shall be paid by the public utility at the
3 time the corrected return is filed. Any excess tax payment by
4 the public utility shall be returned to it after the filing of
5 a claim for credit, in the form of a credit memorandum in the
6 amount of the excess. However, if such deficiency or excess is
7 less than \$1, the public utility need not pay the deficiency
8 and may not claim a credit.

9 (g) Each installment or required payment of the tax imposed
10 by subsection (c) becomes delinquent at midnight of the date
11 that it is due. Failure to make a payment as required by this
12 Section shall result in the imposition of a late payment
13 penalty, an underestimation penalty, or both, as provided by
14 this subsection. The late payment penalty shall be the greater
15 of:

16 (1) \$25 for each month or portion of a month that the
17 installment or required payment is unpaid or

18 (2) an amount equal to the difference between what
19 should have been paid on the due date, based upon the most
20 recently filed estimated, annual, or amended return, and
21 what was actually paid, times 1%, for each month or portion
22 of a month that the installment or required payment goes
23 unpaid. This penalty may be assessed as soon as the
24 installment or required payment becomes delinquent.

25 The underestimation penalty shall apply to those public
26 utilities subject to paragraph (1) of subsection (d) and shall

1 be calculated after the filing of the amended return. It shall
2 be imposed if the amount actually paid on any of the dates
3 specified in subsection (f) is not equal to at least one-fourth
4 of the amount actually due for the year, and shall equal the
5 greater of:

6 (1) \$25 for each month or portion of a month that the
7 amount due is unpaid or

8 (2) an amount equal to the difference between what
9 should have been paid, based on the amended return, and
10 what was actually paid as of the date specified in
11 subsection (f), times a percentage equal to 1/12 of the sum
12 of 10% and the percentage most recently established by the
13 Commission for interest to be paid on customer deposits
14 under 83 Ill. Adm. Code 280.70(e)(1), for each month or
15 portion of a month that the amount due goes unpaid, except
16 that no underestimation penalty shall be assessed if the
17 amount actually paid on or before each of the dates
18 specified in subsection (f) was based on an estimate of
19 gross revenues at least equal to the actual gross revenues
20 for the previous year. The Commission may enforce the
21 collection of any delinquent installment or payment, or
22 portion thereof by legal action or in any other manner by
23 which the collection of debts due the State of Illinois may
24 be enforced under the laws of this State. The executive
25 director or his designee may excuse the payment of an
26 assessed penalty or a portion of an assessed penalty if he

1 determines that enforced collection of the penalty as
2 assessed would be unjust.

3 (h) All sums collected by the Commission under the
4 provisions of this Section shall be paid promptly after the
5 receipt of the same, accompanied by a detailed statement
6 thereof, into the Public Utility Fund in the State treasury.

7 (i) During the month of October of each odd-numbered year
8 the Commission shall:

9 (1) determine the amount of all moneys deposited in the
10 Public Utility Fund during the preceding fiscal biennium
11 plus the balance, if any, in that fund at the beginning of
12 that biennium;

13 (2) determine the sum total of the following items: (A)
14 all moneys expended or obligated against appropriations
15 made from the Public Utility Fund during the preceding
16 fiscal biennium, plus (B) the sum of the credit memoranda
17 then outstanding against the Public Utility Fund, if any;
18 and

19 (3) determine the amount, if any, by which the sum
20 determined as provided in item (1) exceeds the amount
21 determined as provided in item (2).

22 If the amount determined as provided in item (3) of this
23 subsection exceeds 50% of the previous fiscal year's
24 appropriation level, the Commission shall then compute the
25 proportionate amount, if any, which (x) the tax paid hereunder
26 by each utility during the preceding biennium, and (y) the

1 amount paid into the Public Utility Fund during the preceding
2 biennium by the Department of Revenue pursuant to Sections 2-9
3 and 2-11 of the Electricity Excise Tax Law, bears to the
4 difference between the amount determined as provided in item
5 (3) of this subsection (i) and 50% of the previous fiscal
6 year's appropriation level. The Commission shall cause the
7 proportionate amount determined with respect to payments made
8 under the Electricity Excise Tax Law to be transferred into the
9 General Revenue Fund in the State Treasury, and notify each
10 public utility that it may file during the 3 month period after
11 the date of notification a claim for credit for the
12 proportionate amount determined with respect to payments made
13 hereunder by the public utility. If the proportionate amount is
14 less than \$10, no notification will be sent by the Commission,
15 and no right to a claim exists as to that amount. Upon the
16 filing of a claim for credit within the period provided, the
17 Commission shall issue a credit memorandum in such amount to
18 such public utility. Any claim for credit filed after the
19 period provided for in this Section is void.

20 (i-5) During the month of October of each year the
21 Commission shall:

22 (1) determine the amount of all moneys expected to be
23 deposited in the Public Utility Fund during the current
24 fiscal year, plus the balance, if any, in that fund at the
25 beginning of that year;

26 (2) determine the total of all moneys expected to be

1 expended or obligated against appropriations made from the
2 Public Utility Fund during the current fiscal year; and

3 (3) determine the amount, if any, by which the amount
4 determined in paragraph (2) exceeds the amount determined
5 as provided in paragraph (1).

6 If the amount determined as provided in paragraph (3) of
7 this subsection (i-5) results in a deficit, the Commission may
8 assess electric utilities and gas utilities for the difference
9 between the amount appropriated for the ordinary and contingent
10 expenses of the Commission and the amount derived under
11 paragraph (1) of this subsection (i-5). Such proceeds shall be
12 deposited in the Public Utility Fund in the State treasury. The
13 Commission shall apportion that difference among those public
14 utilities on the basis of each utility's share of the total
15 intrastate gross revenues of the utilities subject to this
16 subsection (i-5). Payments required under this subsection
17 (i-5) shall be made in the time and manner directed by the
18 Commission. The Commission shall permit utilities to recover
19 Illinois Commerce Commission assessments effective pursuant to
20 this subsection through an automatic adjustment mechanism that
21 is incorporated into an existing tariff that recovers costs
22 associated with this Section, or through a supplemental
23 customer charge.

24 Within 6 months after the first time assessments are made
25 under this subsection (i-5), the Commission shall initiate a
26 docketed proceeding in which it shall consider, in addition to

1 assessments from electric and gas utilities subject to this
2 subsection, the raising of assessments from, or the payment of
3 fees by, water and sewer utilities, entities possessing
4 certificates of service authority as alternative retail
5 electric suppliers under Section 16-115 of this Act, entities
6 possessing certificates of service authority as alternative
7 gas suppliers under Section 19-110 of this Act, and
8 telecommunications carriers providing local exchange
9 telecommunications service or interexchange telecommunications
10 service under Sections 13-204 or 13-205 of this Act. The
11 amounts so determined shall be based on the costs to the agency
12 of the exercise of its regulatory and supervisory functions
13 with regard to the different industries and service providers
14 subject to the proceeding. No less often than every 3 years
15 after the end of a proceeding under this subsection (i-5), the
16 Commission shall initiate another proceeding for that purpose.
17 Notwithstanding any other provision of this Section, the
18 Commission shall not assess a fee under this Section on an
19 alternative retail electric supplier or an alternative gas
20 supplier that exceeds \$0.50 per customer per year. For the
21 purposes of this subsection (i-5), the number of customers of
22 an alternative retail electric supplier or alternative gas
23 supplier shall be determined by the most recent annual report.

24 The Commission may use this apportionment method until the
25 docketed proceeding in which the Commission considers the
26 raising of assessments from other entities subject to its

1 jurisdiction under this Act has concluded. No credit memoranda
2 shall be issued pursuant to subsection (i) if the amount
3 determined as provided in paragraph (3) of this subsection
4 (i-5) results in a deficit.

5 (j) Credit memoranda issued pursuant to subsection (f) and
6 credit memoranda issued after notification and filing pursuant
7 to subsection (i) may be applied for the 2 year period from the
8 date of issuance, against the payment of any amount due during
9 that period under the tax imposed by subsection (c), or,
10 subject to reasonable rule of the Commission including
11 requirement of notification, may be assigned to any other
12 public utility subject to regulation under this Act. Any
13 application of credit memoranda after the period provided for
14 in this Section is void.

15 (k) The chairman or executive director may make refund of
16 fees, taxes or other charges whenever he shall determine that
17 the person or public utility will not be liable for payment of
18 such fees, taxes or charges during the next 24 months and he
19 determines that the issuance of a credit memorandum would be
20 unjust.

21 (Source: P.A. 99-906, eff. 6-1-17.)

22 Section 95. No acceleration or delay. Where this Act makes
23 changes in a statute that is represented in this Act by text
24 that is not yet or no longer in effect (for example, a Section
25 represented by multiple versions), the use of that text does

1 not accelerate or delay the taking effect of (i) the changes
2 made by this Act or (ii) provisions derived from any other
3 Public Act.

4 Section 99. Effective date. This Act takes effect upon
5 becoming law or on the date the provisions of Public Act 99-906
6 that amend Section 2-202 of the Public Utilities Act take
7 effect, whichever is later.