**Section 712.355 Relative Regulated/Nonregulated Revenues**

One cost pool specified in this Part reflects the gross receipt taxes paid by each company. The appropriate apportionment measure for the Gross Receipts cost pool in Account 7200 Operating Taxes is relative to the nature of the revenue on which the tax or fee is applied.

(Source: Amended at 27 Ill. Reg. 12489, effective August 1, 2003)