

1                                    AMENDMENT TO SENATE BILL 1733

2            AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1733 by replacing  
3 the title with the following:

4            "AN ACT in relation to taxes."; and

5 by replacing everything after the enacting clause with the  
6 following:

7                                    "ARTICLE 5

8            Section 5-1. Short title. This Article may be cited as  
9 the Gas Use Tax Law.

10           Section 5-5. Definitions. For purposes of this Law:

11           "Delivering supplier" means any person engaged in the  
12 business of delivering gas to persons for use or consumption  
13 and not for resale, and who, in any case where more than one  
14 person participates in the delivery of gas to a specific  
15 purchaser, is the last of the suppliers engaged in delivering  
16 the gas prior to its receipt by the purchaser.

17           "Delivering supplier maintaining a place of business in  
18 this State", or any like term, means any delivering supplier  
19 having or maintaining within this State, directly or by a  
20 subsidiary, an office, distribution facility, sales office,

1 or other place of business, or any employee, agent, or other  
2 representative operating within this State under the  
3 authority of such delivering supplier or such delivering  
4 supplier's subsidiary, irrespective of whether such place of  
5 business or agent or other representative is located in this  
6 State permanently or temporarily, or whether such delivering  
7 supplier or such delivering supplier's subsidiary is licensed  
8 to do business in this State.

9 "Department" means the Department of Revenue of the State  
10 of Illinois.

11 "Director" means the Director of Revenue.

12 "Gas" means any gaseous fuel distributed through a  
13 pipeline system.

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

20 "Purchase of out-of-State gas" means a transaction for  
21 the purchase of gas from any supplier in a manner that does  
22 not subject the seller of that gas to liability under the Gas  
23 Revenue Tax Act.

24 "Purchase price" means the consideration paid for the  
25 distribution, supply, furnishing, sale, transportation, or  
26 delivery of gas to a person for use or consumption and not  
27 for resale, and for all services directly related to the  
28 production, transportation, or distribution of gas  
29 distributed, supplied, furnished, sold, transmitted, or  
30 delivered for use or consumption, including cash, services,  
31 and property of every kind and nature. However, "purchase  
32 price" shall not include consideration paid for:

33 (i) Any charge for a dishonored check.

34 (ii) Any finance or credit charge, penalty, charge

1 for delayed payment, or discount for prompt payment.

2 (iii) Any charge for reconnection of service or for  
3 replacement or relocation of facilities.

4 (iv) Any advance or contribution in aid of  
5 construction.

6 (v) Repair, inspection, or servicing of equipment  
7 located on customer premises.

8 (vi) Leasing or rental of equipment, the leasing or  
9 rental of which is not necessary to furnishing,  
10 supplying, or selling gas.

11 (vii) Any purchase by a purchaser if the supplier  
12 is prohibited by federal or State constitution, treaty,  
13 convention, statute, or court decision from recovering  
14 the related tax liability from such purchaser.

15 (viii) Any amounts added to purchasers' bills  
16 because of changes made pursuant to the tax imposed by  
17 this Law.

18 In case credit is extended, the amount thereof shall be  
19 included only as and when payments are received.

20 "Purchaser" means any person who acquires the ownership  
21 of gas for use or consumption, and not for resale, for a  
22 valuable consideration.

23 "Self-assessing purchaser" means a purchaser of gas for  
24 use or consumption that is required to be registered with the  
25 Department and is responsible for filing returns and paying  
26 the tax imposed under this Law directly to the Department.

27 "Use" means the exercise by any person of any right or  
28 power over gas incident to the ownership of that gas, except  
29 that it does not include the sale of gas in the regular  
30 course of business.

31 Section 5-10. Imposition of tax. Beginning October 1,  
32 2003, a tax is imposed upon the privilege of using in this  
33 State gas obtained in a purchase of out-of-state gas at the

1 rate of 2.4 cents per therm or 5% of the purchase price for  
2 the billing period, whichever is the lower rate. Such tax  
3 rate shall be referred to as the "self-assessing purchaser  
4 tax rate." Beginning with bills issued by delivering  
5 suppliers on and after October 1, 2003, purchasers may elect  
6 an alternative tax rate of 2.4 cents per therm to be paid  
7 under the provisions of Section 5-15 of this Law to a  
8 delivering supplier maintaining a place of business in this  
9 State. Such tax rate shall be referred to as the "alternate  
10 tax rate". The tax imposed under this Section shall not apply  
11 to gas used by business enterprises certified under Section  
12 9-222.1 of the Public Utilities Act, as amended, to the  
13 extent of such exemption and during the period of time  
14 specified by the Department of Commerce and Community  
15 Affairs.

16 Section 5-15. Collection of Gas Use Tax; relief of duty.  
17 Beginning with bills issued on and after October 1, 2003, a  
18 delivering supplier maintaining a place of business in this  
19 State shall collect, from the purchasers who have elected the  
20 alternate tax rate provided in Section 5-10 of this Law, the  
21 tax that is imposed by this Law at the alternate 2.4 cents  
22 per therm rate. The tax imposed at the alternate tax rate by  
23 this Law shall, when collected, be stated as a distinct and  
24 separate item apart from the selling price of the gas. The  
25 tax collected by any delivering supplier shall constitute a  
26 debt owed by that person to this State. Upon receipt by a  
27 delivering supplier of a copy of a certificate of  
28 registration issued to a self-assessing purchaser under  
29 Section 5-20 of this Law, that delivering supplier is  
30 relieved of the duty to collect the alternate tax from that  
31 self-assessing purchaser beginning with bills issued to that  
32 self-assessing purchaser 30 or more days after receipt of the  
33 copy of that certificate of registration.

1 Section. 5-20. Self-assessing purchaser registration;  
2 certificate of registration. Any purchaser who does not elect  
3 the alternate tax rate to be paid to a delivering supplier  
4 shall register with the Department as a self-assessing  
5 purchaser and pay the tax imposed by Section 5-10 of this Law  
6 directly to the Department at the self-assessing purchaser  
7 rate.

8 A purchaser registering as a self-assessing purchaser may  
9 not revoke such registration for at least one year  
10 thereafter. Application for a certificate of registration as  
11 a self-assessing purchaser shall be made to the Department  
12 upon forms furnished by the Department and shall contain any  
13 reasonable information that the Department may require. The  
14 self-assessing purchaser shall be required to disclose the  
15 name of the delivering supplier or suppliers who are  
16 delivering the gas upon which the self-assessing purchaser  
17 will be paying tax directly to the Department.

18 Upon receipt of the application for a certificate of  
19 registration in proper form, the Department shall issue to  
20 the applicant a certificate of registration as a  
21 self-assessing purchaser. The applicant shall provide a copy  
22 of the certificate of registration as a self-assessing  
23 purchaser to the applicant's delivering supplier or  
24 suppliers.

25 Section 5-25. Self-assessing purchaser; direct return  
26 and payment of tax. Except for purchasers who have chosen the  
27 alternate tax rate to be paid to a delivering supplier  
28 maintaining a place of business in this State, the tax  
29 imposed in Section 5-10 of this Law shall be paid to the  
30 Department directly by each self-assessing purchaser who is  
31 subject to the tax imposed by this Law. Each self-assessing  
32 purchaser shall, on or before the 15th day of each month,  
33 make a return to the Department for the preceding calendar

1 month, stating the following:

- 2 (1) His or her name and principal address.
- 3 (2) The total number of therms used by him or her  
4 during the preceding calendar month and upon the basis of  
5 which the tax is imposed.
- 6 (3) The purchase price of gas used by him or her  
7 during the preceding calendar month and upon the basis of  
8 which the tax is imposed.
- 9 (4) Amount of tax (computed upon items 2 and 3).
- 10 (5) Such other reasonable information as the  
11 Department may require.

12 In making such return, the self-assessing purchaser may  
13 use any reasonable method to derive reportable "therms" and  
14 "purchase price" from his or her billing and payment records.

15 If the average monthly liability of the self-assessing  
16 purchaser to the Department does not exceed \$100, the  
17 Department may authorize his or her returns to be filed on a  
18 quarter-annual basis, with the return for January, February,  
19 and March of a given year being due by April 30 of such year;  
20 with the return for April, May, and June of a given year  
21 being due by July 31 of such year; with the return for July,  
22 August, and September of a given year being due by October 31  
23 of such year; and with the return for October, November, and  
24 December of a given year being due by January 31 of the  
25 following year.

26 If the average monthly liability of the self-assessing  
27 purchaser to the Department does not exceed \$20, the  
28 Department may authorize his or her returns to be filed on a  
29 annual basis, with the return for a given year being due by  
30 January 31 of the following year.

31 Such quarter-annual and annual returns, as to form and  
32 substance, shall be subject to the same requirements as  
33 monthly returns.

34 Notwithstanding any other provision in this Law

1 concerning the time within which a self-assessing purchaser  
2 may file his or her return, in the case of any such  
3 self-assessing purchaser who ceases to engage in a kind of  
4 business which makes him or her responsible for filing  
5 returns under this Law, such person shall file a final return  
6 under this Law with the Department not more than one month  
7 after discontinuing such business.

8 Each self-assessing purchaser whose average monthly  
9 liability to the Department under this Law was \$10,000 or  
10 more during the preceding calendar year, excluding the month  
11 of highest liability and the month of lowest liability in  
12 such calendar year, and who is not operated by a unit of  
13 local government, shall make estimated payments to the  
14 Department on or before the 7th, 15th, 22nd, and last day of  
15 the month during which tax liability to the Department is  
16 incurred in an amount not less than the lower of either 22.5%  
17 of such person's actual tax liability for the month or 25% of  
18 such person's actual tax liability for the same calendar  
19 month of the preceding year. The amount of such  
20 quarter-monthly payments shall be credited against the final  
21 tax liability of the self-assessing purchaser's return for  
22 that month. Any outstanding credit, approved by the  
23 Department, arising from the self-assessing purchaser's  
24 overpayment of his or her final tax liability for any month  
25 may be applied to reduce the amount of any subsequent  
26 quarter-monthly payment or credited against the final tax  
27 liability of such self-assessing purchaser's return for any  
28 subsequent month. If any quarter-monthly payment is not paid  
29 at the time or in the amount required by this Section, such  
30 person shall be liable for penalty and interest on the  
31 difference between the minimum amount due as a payment and  
32 the amount of such payment actually and timely paid, except  
33 insofar as such person has previously made payments for that  
34 month to the Department in excess of the minimum payments

1 previously due.

2 The self-assessing purchaser making the return provided  
3 for in this Section shall, at the time of making such return,  
4 pay to the Department the amount of tax imposed by this Law.  
5 All moneys received by the Department under this Law shall be  
6 paid into the General Revenue Fund in the State treasury.

7 Section 5-30. Registration of delivering suppliers. A  
8 delivering supplier maintaining a place of business in this  
9 State who engages in the delivery of gas in this State shall  
10 register with the Department. A delivering supplier, if  
11 required to register under the Gas Revenue Tax Act, need not  
12 obtain an additional certificate of registration under this  
13 Law, but shall be deemed to be sufficiently registered by  
14 virtue of his being registered under the Gas Revenue Tax Act.  
15 Application for a certificate of registration shall be made  
16 to the Department upon forms furnished by the Department and  
17 shall contain any reasonable information the Department may  
18 require. Upon receipt of the application for a certificate of  
19 registration in proper form, the Department shall issue to  
20 the applicant a certificate of registration. The Department  
21 may deny a certificate of registration to any applicant if  
22 such applicant is in default for moneys due under this Law.  
23 Any person aggrieved by any decision of the Department under  
24 this Section may, within 20 days after notice of such  
25 decision, protest and request a hearing, whereupon the  
26 Department shall give notice to such person of the time and  
27 place fixed for such hearing and shall hold a hearing in  
28 conformity with the provisions of this Law and then issue its  
29 final administrative decision in the matter to such person.  
30 In the absence of such a protest within 20 days, the  
31 Department's decision shall become final without any further  
32 determination being made or notice given.



1 Section 5-35. Return and payment of tax by delivering  
2 supplier. Each delivering supplier who is required under  
3 Section 5-15 to collect the tax imposed by this Law shall  
4 make a return to the Department on or before the 15th day of  
5 each month for the preceding calendar month stating the  
6 following:

7 (1) His or her name.

8 (2) The address of his or her principal place of  
9 business and the address of the principal place of  
10 business (if that is a different address) from which he  
11 or she engages in the business of delivering gas to  
12 persons for use or consumption and not for resale.

13 (3) The total number of therms of gas delivered to  
14 purchasers during the preceding calendar month and upon  
15 the basis of which the tax is imposed.

16 (4) Amount of tax computed upon item 3.

17 (5) Such other reasonable information as the  
18 Department may require.

19 In making such return the person engaged in the business  
20 of delivering gas to persons for use or consumption and not  
21 for resale may use any reasonable method to derive reportable  
22 "therms" from his or her billing and payment records.

23 If the average monthly liability to the Department of the  
24 delivering supplier does not exceed \$100, the Department may  
25 authorize his or her returns to be filed on a quarter-annual  
26 basis, with the return for January, February, and March of a  
27 given year being due by April 30 of such year; with the  
28 return for April, May, and June of a given year being due by  
29 July 31 of such year; with the return for July, August, and  
30 September of a given year being due by October 31 of such  
31 year; and with the return for October, November, and December  
32 of a given year being due by January 31 of the following  
33 year.

34 If the average monthly liability to the Department of the

1 delivering supplier does not exceed \$20, the Department may  
2 authorize his or her returns to be filed on an annual basis,  
3 with the return for a given year being due by January 31 of  
4 the following year.

5 Such quarter-annual and annual returns, as to form and  
6 substance, shall be subject to the same requirements as  
7 monthly returns.

8 Notwithstanding any other provision in this Law  
9 concerning the time within which a delivering supplier may  
10 file his or her return, in the case of any delivering  
11 supplier who ceases to engage in a kind of business that  
12 makes him or her responsible for filing returns under this  
13 Law, such delivering supplier shall file a final return under  
14 this Law with the Department not more than one month after  
15 discontinuing such business.

16 Each delivering supplier whose average monthly liability  
17 to the Department under this Law was \$10,000 or more during  
18 the preceding calendar year, excluding the month of highest  
19 liability and the month of lowest liability in such calendar  
20 year, and who is not operated by a unit of local government,  
21 shall make estimated payments to the Department on or before  
22 the 7th, 15th, 22nd, and last day of the month during which  
23 tax liability to the Department is incurred in an amount not  
24 less than the lower of either 22.5% of such person's actual  
25 tax liability for the month or 25% of such person's actual  
26 tax liability for the same calendar month of the preceding  
27 year. The amount of such quarter-monthly payments shall be  
28 credited against the final tax liability of such person's  
29 return for that month. Any outstanding credit, approved by  
30 the Department, arising from such person's overpayment of his  
31 or her final tax liability for any month may be applied to  
32 reduce the amount of any subsequent quarter-monthly payment  
33 or credited against the final tax liability of such person's  
34 return for any subsequent month. If any quarter-monthly

1 payment is not paid at the time or in the amount required by  
2 this Section, such person shall be liable for penalty and  
3 interest on the difference between the minimum amount due as  
4 a payment and the amount of such payment actually and timely  
5 paid, except insofar as such person has previously made  
6 payments for that month to the Department in excess of the  
7 minimum payments previously due.

8 The delivering supplier making the return provided for in  
9 this Section shall, at the time of making such return, pay to  
10 the Department the amount of tax imposed by this Law. All  
11 moneys received by the Department under this Law shall be  
12 paid into the General Revenue Fund in the State treasury.

13 Section 5-40. Incorporation of applicable Sections. The  
14 Department shall have full power to administer and enforce  
15 this Law; to collect all taxes, penalties, and interest due  
16 hereunder; to dispose of taxes, penalties, and interest so  
17 collected in the manner hereinafter provided; and to  
18 determine all rights to credit memoranda or refunds arising  
19 on account of the erroneous payment of tax, penalty, or  
20 interest hereunder. In the administration of, and compliance  
21 with, this Section, the Department and persons who are  
22 subject to this Section shall have the same rights, remedies,  
23 privileges, immunities, powers, and duties, be subject to the  
24 same conditions, restrictions, limitations, penalties, and  
25 definitions of terms, and employ the same modes of procedure,  
26 as are prescribed in Sections 2, 4, 5, 6, 7, 9 (except  
27 provisions relating to transaction returns and except that  
28 the due date for returns shall be the 15th day of each month  
29 for the preceding calendar month), 10, 11, 12, 12a, 12b, 13,  
30 14, 15, 18, 19, 20, 21, and 22 of the Use Tax Act, and are  
31 not inconsistent with this Section, as fully as if those  
32 provisions were set forth herein.

1 Section 5-45. Multistate exemption. To prevent actual  
2 multi-state taxation of the privilege that is subject to  
3 taxation under this Law, any purchaser, upon proof that  
4 purchaser has paid a tax in another state on such event,  
5 shall be allowed a credit against the tax imposed by this  
6 Law, to the extent of the amount of the tax properly due and  
7 paid in the other state.

8 Section 5-50. Exemptions. The tax imposed under this Act  
9 shall not apply to:

10 (1) Gas used by business enterprises certified  
11 under Section 9-222.1 of the Public Utilities Act, to the  
12 extent of such exemptions and during the period of time  
13 specified by the Department of Commerce and Community  
14 Affairs;

15 (2) Gas used by governmental bodies, or a  
16 corporation, society, association, foundation, or  
17 institution organized and operated exclusively for  
18 charitable, religious, or educational purposes. Such use  
19 shall not be exempt unless the government body, or  
20 corporation, society, association, foundation, or  
21 institution organized and operated exclusively for  
22 charitable, religious, or educational purposes has first  
23 been issued a tax exemption identification number by the  
24 Department of Revenue pursuant to Section 1g of the  
25 Retailers' Occupation Tax Act. A limited liability  
26 company may qualify for the exemption under this Section  
27 only if the limited liability company is organized and  
28 operated exclusively for educational purposes. The term  
29 "educational purposes" shall have the same meaning as  
30 that set forth in Section 2h of the Retailers' Occupation  
31 Tax Act;

32 (3) Gas used in the production of electric energy.  
33 This exemption does not include gas used in the general

1 maintenance or heating of an electric energy production  
2 facility or other structure;

3 (4) Gas used in a petroleum refinery operation;

4 (5) Gas purchased by persons for use in  
5 liquefaction and fractionation processes that produce  
6 value added natural gas byproducts for resale;

7 (6) Gas used in the production of anhydrous ammonia  
8 and downstream nitrogen fertilizer products for resale.

9 The Department may adopt rules to implement the  
10 provisions of this Section.

11 Section 5-905. The Gas Revenue Tax Act is amended by  
12 changing Sections 1 and 2 as follows:

13 (35 ILCS 615/1) (from Ch. 120, par. 467.16)

14 Sec. 1. For the purposes of this Act: "Gross receipts"  
15 means the consideration received for gas distributed,  
16 supplied, furnished or sold to persons for use or consumption  
17 and not for resale, and for all services (including the  
18 transportation or storage of gas for an end-user) rendered in  
19 connection therewith, and shall include cash, services and  
20 property of every kind or nature, and shall be determined  
21 without any deduction on account of the cost of the service,  
22 product or commodity supplied, the cost of materials used,  
23 labor or service costs, or any other expense whatsoever.  
24 However, "gross receipts" shall not include receipts from:

25 (i) any minimum or other charge for gas or gas  
26 service where the customer has taken no therms of gas;

27 (ii) any charge for a dishonored check;

28 (iii) any finance or credit charge, penalty or  
29 charge for delayed payment, or discount for prompt  
30 payment;

31 (iv) any charge for reconnection of service or for  
32 replacement or relocation of facilities;

1 (v) any advance or contribution in aid of  
2 construction;

3 (vi) repair, inspection or servicing of equipment  
4 located on customer premises;

5 (vii) leasing or rental of equipment, the leasing  
6 or rental of which is not necessary to distributing,  
7 furnishing, supplying, selling, transporting or storing  
8 gas;

9 (viii) any sale to a customer if the taxpayer is  
10 prohibited by federal or State constitution, treaty,  
11 convention, statute or court decision from recovering the  
12 related tax liability from such customer;

13 (ix) any charges added to customers' bills pursuant  
14 to the provisions of Section 9-221 or Section 9-222 of  
15 the Public Utilities Act, as amended, or any charges  
16 added to customers' bills by taxpayers who are not  
17 subject to rate regulation by the Illinois Commerce  
18 Commission for the purpose of recovering any of the tax  
19 liabilities or other amounts specified in such provisions  
20 of such Act; and

21 (x) prior to October 1, 2003, any charge for gas or  
22 gas services to a customer who acquired contractual  
23 rights for the direct purchase of gas or gas services  
24 originating from an out-of-state supplier or source on or  
25 before March 1, 1995, except for those charges solely  
26 related to the local distribution of gas by a public  
27 utility. This exemption includes any charge for gas or  
28 gas service, except for those charges solely related to  
29 the local distribution of gas by a public utility, to a  
30 customer who maintained an account with a public utility  
31 (as defined in Section 3-105 of the Public Utilities Act)  
32 for the transportation of customer-owned gas on or before  
33 March 1, 1995. The provisions of this amendatory Act of  
34 1997 are intended to clarify, rather than change,

1 existing law as to the meaning and scope of this  
2 exemption. This exemption (x) expires on September 30,  
3 2003.

4 In case credit is extended, the amount thereof shall be  
5 included only as and when payments are received.

6 "Gross receipts" shall not include consideration received  
7 from business enterprises certified under Section 9-222.1 of  
8 the Public Utilities Act, as amended, to the extent of such  
9 exemption and during the period of time specified by the  
10 Department of Commerce and Community Affairs.

11 "Department" means the Department of Revenue of the State  
12 of Illinois.

13 "Director" means the Director of Revenue for the  
14 Department of Revenue of the State of Illinois.

15 "Taxpayer" means a person engaged in the business of  
16 distributing, supplying, furnishing or selling gas for use or  
17 consumption and not for resale.

18 "Person" means any natural individual, firm, trust,  
19 estate, partnership, association, joint stock company, joint  
20 adventure, corporation, limited liability company, or a  
21 receiver, trustee, guardian or other representative appointed  
22 by order of any court, or any city, town, county or other  
23 political subdivision of this State.

24 "Invested capital" means that amount equal to (i) the  
25 average of the balances at the beginning and end of each  
26 taxable period of the taxpayer's total stockholder's equity  
27 and total long-term debt, less investments in and advances to  
28 all corporations, as set forth on the balance sheets included  
29 in the taxpayer's annual report to the Illinois Commerce  
30 Commission for the taxable period; (ii) multiplied by a  
31 fraction determined under Sections 301 and 304(a) of the  
32 "Illinois Income Tax Act" and reported on the Illinois income  
33 tax return for the taxable period ending in or with the  
34 taxable period in question. However, notwithstanding the

1 income tax return reporting requirement stated above,  
2 beginning July 1, 1979, no taxpayer's denominators used to  
3 compute the sales, property or payroll factors under  
4 subsection (a) of Section 304 of the Illinois Income Tax Act  
5 shall include payroll, property or sales of any corporate  
6 entity other than the taxpayer for the purposes of  
7 determining an allocation for the invested capital tax. This  
8 amendatory Act of 1982, Public Act 82-1024, is not intended  
9 to and does not make any change in the meaning of any  
10 provision of this Act, it having been the intent of the  
11 General Assembly in initially enacting the definition of  
12 "invested capital" to provide for apportionment of the  
13 invested capital of each company, based solely upon the  
14 sales, property and payroll of that company.

15 "Taxable period" means each period which ends after the  
16 effective date of this Act and which is covered by an annual  
17 report filed by the taxpayer with the Illinois Commerce  
18 Commission.

19 (Source: P.A. 89-417, eff. 1-1-96; 90-16, eff. 6-16-97.)

20 (35 ILCS 615/2) (from Ch. 120, par. 467.17)

21 Sec. 2. A tax is imposed upon persons engaged in the  
22 business of distributing, supplying, furnishing or selling  
23 gas to persons for use or consumption and not for resale at  
24 the rate of 2.4 cents per therm of all gas which is so  
25 distributed, supplied, furnished, sold or transported to or  
26 for each customer in the course of such business, or 5% of  
27 the gross receipts received from each customer from such  
28 business, whichever is the lower rate as applied to each  
29 customer for that customer's billing period, provided that  
30 any change in rate imposed by this amendatory Act of 1985  
31 shall become effective only with bills having a meter reading  
32 date on or after January 1, 1986. However, such taxes are not  
33 imposed with respect to any business in interstate commerce,



1 or otherwise to the extent to which such business may not,  
2 under the Constitution and statutes of the United States, be  
3 made the subject of taxation by this State.

4 Nothing in this amendatory Act of 1985 shall impose a tax  
5 with respect to any transaction with respect to which no tax  
6 was imposed immediately preceding the effective date of this  
7 amendatory Act of 1985.

8 Beginning with bills issued to customers on and after  
9 October 1, 2003, no tax shall be imposed under this Act on  
10 transactions with customers who incur a tax liability under  
11 the Gas Use Tax Law.

12 (Source: P.A. 84-307; 84-1093.)

13 Section 5-999. Effective date. This Act takes effect on  
14 October 1, 2003."