

1 AN ACT in relation to taxes.

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

4 ARTICLE 5

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

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

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

14 "Delivering supplier maintaining a place of business in  
15 this State", or any like term, means any delivering supplier  
16 having or maintaining within this State, directly or by a  
17 subsidiary, an office, distribution facility, sales office,  
18 or other place of business, or any employee, agent, or other  
19 representative operating within this State under the  
20 authority of such delivering supplier or such delivering  
21 supplier's subsidiary, irrespective of whether such place of  
22 business or agent or other representative is located in this  
23 State permanently or temporarily, or whether such delivering  
24 supplier or such delivering supplier's subsidiary is licensed  
25 to do business in this State.

26 "Department" means the Department of Revenue of the State  
27 of Illinois.

28 "Director" means the Director of Revenue.

29 "Gas" means any gaseous fuel distributed through a  
30 pipeline system.

1 "Person" means any natural individual, firm, trust,  
2 estate, partnership, association, joint stock company, joint  
3 adventure, corporation, limited liability company, or a  
4 receiver, trustee, guardian, or other representative  
5 appointed by order of any court, or any city, town, county,  
6 or other political subdivision of this State.

7 "Purchase of out-of-State gas" means a transaction for  
8 the purchase of gas from any supplier in a manner that does  
9 not subject the seller of that gas to liability under the Gas  
10 Revenue Tax Act.

11 "Purchase price" means the consideration paid for the  
12 distribution, supply, furnishing, sale, transportation, or  
13 delivery of gas to a person for use or consumption and not  
14 for resale, and for all services directly related to the  
15 production, transportation, or distribution of gas  
16 distributed, supplied, furnished, sold, transmitted, or  
17 delivered for use or consumption, including cash, services,  
18 and property of every kind and nature. However, "purchase  
19 price" shall not include consideration paid for:

20 (i) Any charge for a dishonored check.

21 (ii) Any finance or credit charge, penalty, charge  
22 for delayed payment, or discount for prompt payment.

23 (iii) Any charge for reconnection of service or for  
24 replacement or relocation of facilities.

25 (iv) Any advance or contribution in aid of  
26 construction.

27 (v) Repair, inspection, or servicing of equipment  
28 located on customer premises.

29 (vi) Leasing or rental of equipment, the leasing or  
30 rental of which is not necessary to furnishing,  
31 supplying, or selling gas.

32 (vii) Any purchase by a purchaser if the supplier  
33 is prohibited by federal or State constitution, treaty,  
34 convention, statute, or court decision from recovering

1 the related tax liability from such purchaser.

2 (viii) Any amounts added to purchasers' bills  
3 because of changes made pursuant to the tax imposed by  
4 this Law.

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

7 "Purchaser" means any person who acquires the ownership  
8 of gas for use or consumption, and not for resale, for a  
9 valuable consideration.

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

14 "Use" means the exercise by any person of any right or  
15 power over gas incident to the ownership of that gas, except  
16 that it does not include the sale of gas in the regular  
17 course of business.

18 Section 5-10. Imposition of tax. Beginning October 1,  
19 2003, a tax is imposed upon the privilege of using in this  
20 State gas obtained in a purchase of out-of-state gas at the  
21 rate of 2.4 cents per therm or 5% of the purchase price for  
22 the billing period, whichever is the lower rate. Such tax  
23 rate shall be referred to as the "self-assessing purchaser  
24 tax rate". Beginning with bills issued by delivering  
25 suppliers on and after October 1, 2003, purchasers may elect  
26 an alternative tax rate of 2.4 cents per therm to be paid  
27 under the provisions of Section 5-15 of this Law to a  
28 delivering supplier maintaining a place of business in this  
29 State. Such tax rate shall be referred to as the "alternate  
30 tax rate". The tax imposed under this Section shall not apply  
31 to gas used by business enterprises certified under Section  
32 9-222.1 of the Public Utilities Act, as amended, to the  
33 extent of such exemption and during the period of time

1 specified by the Department of Commerce and Community  
2 Affairs.

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

21 Section 5-20. Self-assessing purchaser registration;  
22 certificate of registration. Any purchaser who does not elect  
23 the alternate tax rate to be paid to a delivering supplier  
24 shall register with the Department as a self-assessing  
25 purchaser and pay the tax imposed by Section 5-10 of this Law  
26 directly to the Department at the self-assessing purchaser  
27 rate.

28 A purchaser registering as a self-assessing purchaser may  
29 not revoke such registration for at least one year  
30 thereafter. Application for a certificate of registration as  
31 a self-assessing purchaser shall be made to the Department  
32 upon forms furnished by the Department and shall contain any

1 reasonable information that the Department may require. The  
2 self-assessing purchaser shall be required to disclose the  
3 name of the delivering supplier or suppliers who are  
4 delivering the gas upon which the self-assessing purchaser  
5 will be paying tax directly to the Department.

6 Upon receipt of the application for a certificate of  
7 registration in proper form, the Department shall issue to  
8 the applicant a certificate of registration as a  
9 self-assessing purchaser. The applicant shall provide a copy  
10 of the certificate of registration as a self-assessing  
11 purchaser to the applicant's delivering supplier or  
12 suppliers.

13 Section 5-25. Self-assessing purchaser; direct return  
14 and payment of tax. Except for purchasers who have chosen the  
15 alternate tax rate to be paid to a delivering supplier  
16 maintaining a place of business in this State, the tax  
17 imposed in Section 5-10 of this Law shall be paid to the  
18 Department directly by each self-assessing purchaser who is  
19 subject to the tax imposed by this Law. Each self-assessing  
20 purchaser shall, on or before the 15th day of each month,  
21 make a return to the Department for the preceding calendar  
22 month, stating the following:

23 (1) His or her name and principal address.

24 (2) The total number of therms used by him or her  
25 during the preceding calendar month and upon the basis of  
26 which the tax is imposed.

27 (3) The purchase price of gas used by him or her  
28 during the preceding calendar month and upon the basis of  
29 which the tax is imposed.

30 (4) Amount of tax (computed upon items 2 and 3).

31 (5) Such other reasonable information as the  
32 Department may require.

33 In making such return, the self-assessing purchaser may

1 use any reasonable method to derive reportable "therms" and  
2 "purchase price" from his or her billing and payment records.

3 If the average monthly liability of the self-assessing  
4 purchaser to the Department does not exceed \$100, the  
5 Department may authorize his or her returns to be filed on a  
6 quarter-annual basis, with the return for January, February,  
7 and March of a given year being due by April 30 of such year;  
8 with the return for April, May, and June of a given year  
9 being due by July 31 of such year; with the return for July,  
10 August, and September of a given year being due by October 31  
11 of such year; and with the return for October, November, and  
12 December of a given year being due by January 31 of the  
13 following year.

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

19 Such quarter-annual and annual returns, as to form and  
20 substance, shall be subject to the same requirements as  
21 monthly returns.

22 Notwithstanding any other provision in this Law  
23 concerning the time within which a self-assessing purchaser  
24 may file his or her return, in the case of any such  
25 self-assessing purchaser who ceases to engage in a kind of  
26 business which makes him or her responsible for filing  
27 returns under this Law, such person shall file a final return  
28 under this Law with the Department not more than one month  
29 after discontinuing such business.

30 Each self-assessing purchaser whose average monthly  
31 liability to the Department under this Law was \$10,000 or  
32 more during the preceding calendar year, excluding the month  
33 of highest liability and the month of lowest liability in  
34 such calendar year, and who is not operated by a unit of

1 local government, shall make estimated payments to the  
2 Department on or before the 7th, 15th, 22nd, and last day of  
3 the month during which tax liability to the Department is  
4 incurred in an amount not less than the lower of either 22.5%  
5 of such person's actual tax liability for the month or 25% of  
6 such person's actual tax liability for the same calendar  
7 month of the preceding year. The amount of such  
8 quarter-monthly payments shall be credited against the final  
9 tax liability of the self-assessing purchaser's return for  
10 that month. Any outstanding credit, approved by the  
11 Department, arising from the self-assessing purchaser's  
12 overpayment of his or her final tax liability for any month  
13 may be applied to reduce the amount of any subsequent  
14 quarter-monthly payment or credited against the final tax  
15 liability of such self-assessing purchaser's return for any  
16 subsequent month. If any quarter-monthly payment is not paid  
17 at the time or in the amount required by this Section, such  
18 person shall be liable for penalty and interest on the  
19 difference between the minimum amount due as a payment and  
20 the amount of such payment actually and timely paid, except  
21 insofar as such person has previously made payments for that  
22 month to the Department in excess of the minimum payments  
23 previously due.

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

29 Section 5-30. Registration of delivering suppliers. A  
30 delivering supplier maintaining a place of business in this  
31 State who engages in the delivery of gas in this State shall  
32 register with the Department. A delivering supplier, if  
33 required to register under the Gas Revenue Tax Act, need not

1 obtain an additional certificate of registration under this  
2 Law, but shall be deemed to be sufficiently registered by  
3 virtue of his being registered under the Gas Revenue Tax Act.  
4 Application for a certificate of registration shall be made  
5 to the Department upon forms furnished by the Department and  
6 shall contain any reasonable information the Department may  
7 require. Upon receipt of the application for a certificate of  
8 registration in proper form, the Department shall issue to  
9 the applicant a certificate of registration. The Department  
10 may deny a certificate of registration to any applicant if  
11 such applicant is in default for moneys due under this Law.  
12 Any person aggrieved by any decision of the Department under  
13 this Section may, within 20 days after notice of such  
14 decision, protest and request a hearing, whereupon the  
15 Department shall give notice to such person of the time and  
16 place fixed for such hearing and shall hold a hearing in  
17 conformity with the provisions of this Law and then issue its  
18 final administrative decision in the matter to such person.  
19 In the absence of such a protest within 20 days, the  
20 Department's decision shall become final without any further  
21 determination being made or notice given.

22 Section 5-35. Return and payment of tax by delivering  
23 supplier. Each delivering supplier who is required under  
24 Section 5-15 to collect the tax imposed by this Law shall  
25 make a return to the Department on or before the 15th day of  
26 each month for the preceding calendar month stating the  
27 following:

- 28 (1) His or her name.
- 29 (2) The address of his or her principal place of  
30 business and the address of the principal place of  
31 business (if that is a different address) from which he  
32 or she engages in the business of delivering gas to  
33 persons for use or consumption and not for resale.



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

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

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

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

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

22           If the average monthly liability to the Department of the  
23 delivering supplier does not exceed \$20, the Department may  
24 authorize his or her returns to be filed on an annual basis,  
25 with the return for a given year being due by January 31 of  
26 the following year.

27           Such quarter-annual and annual returns, as to form and  
28 substance, shall be subject to the same requirements as  
29 monthly returns.

30           Notwithstanding any other provision in this Law  
31 concerning the time within which a delivering supplier may  
32 file his or her return, in the case of any delivering  
33 supplier who ceases to engage in a kind of business that  
34 makes him or her responsible for filing returns under this

1 Law, such delivering supplier shall file a final return under  
2 this Law with the Department not more than one month after  
3 discontinuing such business.

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

30 The delivering supplier making the return provided for in  
31 this Section shall, at the time of making such return, pay to  
32 the Department the amount of tax imposed by this Law. All  
33 moneys received by the Department under this Law shall be  
34 paid into the General Revenue Fund in the State treasury.

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

21           Section 5-45. Multistate exemption. To prevent actual  
22 multi-state taxation of the privilege that is subject to  
23 taxation under this Law, any purchaser, upon proof that  
24 purchaser has paid a tax in another state on such event,  
25 shall be allowed a credit against the tax imposed by this  
26 Law, to the extent of the amount of the tax properly due and  
27 paid in the other state.

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

30           (1) Gas used by business enterprises located in an  
31 enterprise zone certified by the Department of Commerce  
32 and Economic Opportunity pursuant to the Illinois

1 Enterprise Zone Act;

2 (2) Gas used by governmental bodies, or a  
3 corporation, society, association, foundation, or  
4 institution organized and operated exclusively for  
5 charitable, religious, or educational purposes. Such use  
6 shall not be exempt unless the government body, or  
7 corporation, society, association, foundation, or  
8 institution organized and operated exclusively for  
9 charitable, religious, or educational purposes has first  
10 been issued a tax exemption identification number by the  
11 Department of Revenue pursuant to Section 1g of the  
12 Retailers' Occupation Tax Act. A limited liability  
13 company may qualify for the exemption under this Section  
14 only if the limited liability company is organized and  
15 operated exclusively for educational purposes. The term  
16 "educational purposes" shall have the same meaning as  
17 that set forth in Section 2h of the Retailers' Occupation  
18 Tax Act;

19 (3) Gas used in the production of electric energy.  
20 This exemption does not include gas used in the general  
21 maintenance or heating of an electric energy production  
22 facility or other structure;

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

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

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

29 The Department may adopt rules to implement the  
30 provisions of this Section.

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

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

2 Sec. 1. For the purposes of this Act: "Gross receipts"  
3 means the consideration received for gas distributed,  
4 supplied, furnished or sold to persons for use or consumption  
5 and not for resale, and for all services (including the  
6 transportation or storage of gas for an end-user) rendered in  
7 connection therewith, and shall include cash, services and  
8 property of every kind or nature, and shall be determined  
9 without any deduction on account of the cost of the service,  
10 product or commodity supplied, the cost of materials used,  
11 labor or service costs, or any other expense whatsoever.  
12 However, "gross receipts" shall not include receipts from:

13 (i) any minimum or other charge for gas or gas  
14 service where the customer has taken no terms of gas;

15 (ii) any charge for a dishonored check;

16 (iii) any finance or credit charge, penalty or  
17 charge for delayed payment, or discount for prompt  
18 payment;

19 (iv) any charge for reconnection of service or for  
20 replacement or relocation of facilities;

21 (v) any advance or contribution in aid of  
22 construction;

23 (vi) repair, inspection or servicing of equipment  
24 located on customer premises;

25 (vii) leasing or rental of equipment, the leasing  
26 or rental of which is not necessary to distributing,  
27 furnishing, supplying, selling, transporting or storing  
28 gas;

29 (viii) any sale to a customer if the taxpayer is  
30 prohibited by federal or State constitution, treaty,  
31 convention, statute or court decision from recovering the  
32 related tax liability from such customer;

33 (ix) any charges added to customers' bills pursuant  
34 to the provisions of Section 9-221 or Section 9-222 of

1 the Public Utilities Act, as amended, or any charges  
2 added to customers' bills by taxpayers who are not  
3 subject to rate regulation by the Illinois Commerce  
4 Commission for the purpose of recovering any of the tax  
5 liabilities or other amounts specified in such provisions  
6 of such Act; and

7 (x) prior to October 1, 2003, any charge for gas or  
8 gas services to a customer who acquired contractual  
9 rights for the direct purchase of gas or gas services  
10 originating from an out-of-state supplier or source on or  
11 before March 1, 1995, except for those charges solely  
12 related to the local distribution of gas by a public  
13 utility. This exemption includes any charge for gas or  
14 gas service, except for those charges solely related to  
15 the local distribution of gas by a public utility, to a  
16 customer who maintained an account with a public utility  
17 (as defined in Section 3-105 of the Public Utilities Act)  
18 for the transportation of customer-owned gas on or before  
19 March 1, 1995. The provisions of this amendatory Act of  
20 1997 are intended to clarify, rather than change,  
21 existing law as to the meaning and scope of this  
22 exemption. This exemption (x) expires on September 30,  
23 2003.

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

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

31 "Department" means the Department of Revenue of the State  
32 of Illinois.

33 "Director" means the Director of Revenue for the  
34 Department of Revenue of the State of Illinois.

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

4 "Person" means any natural individual, firm, trust,  
5 estate, partnership, association, joint stock company, joint  
6 adventure, corporation, limited liability company, or a  
7 receiver, trustee, guardian or other representative appointed  
8 by order of any court, or any city, town, county or other  
9 political subdivision of this State.

10 "Invested capital" means that amount equal to (i) the  
11 average of the balances at the beginning and end of each  
12 taxable period of the taxpayer's total stockholder's equity  
13 and total long-term debt, less investments in and advances to  
14 all corporations, as set forth on the balance sheets included  
15 in the taxpayer's annual report to the Illinois Commerce  
16 Commission for the taxable period; (ii) multiplied by a  
17 fraction determined under Sections 301 and 304(a) of the  
18 "Illinois Income Tax Act" and reported on the Illinois income  
19 tax return for the taxable period ending in or with the  
20 taxable period in question. However, notwithstanding the  
21 income tax return reporting requirement stated above,  
22 beginning July 1, 1979, no taxpayer's denominators used to  
23 compute the sales, property or payroll factors under  
24 subsection (a) of Section 304 of the Illinois Income Tax Act  
25 shall include payroll, property or sales of any corporate  
26 entity other than the taxpayer for the purposes of  
27 determining an allocation for the invested capital tax. This  
28 amendatory Act of 1982, Public Act 82-1024, is not intended  
29 to and does not make any change in the meaning of any  
30 provision of this Act, it having been the intent of the  
31 General Assembly in initially enacting the definition of  
32 "invested capital" to provide for apportionment of the  
33 invested capital of each company, based solely upon the  
34 sales, property and payroll of that company.

1 "Taxable period" means each period which ends after the  
2 effective date of this Act and which is covered by an annual  
3 report filed by the taxpayer with the Illinois Commerce  
4 Commission.

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

6 (35 ILCS 615/2) (from Ch. 120, par. 467.17)

7 Sec. 2. A tax is imposed upon persons engaged in the  
8 business of distributing, supplying, furnishing or selling  
9 gas to persons for use or consumption and not for resale at  
10 the rate of 2.4 cents per therm of all gas which is so  
11 distributed, supplied, furnished, sold or transported to or  
12 for each customer in the course of such business, or 5% of  
13 the gross receipts received from each customer from such  
14 business, whichever is the lower rate as applied to each  
15 customer for that customer's billing period, provided that  
16 any change in rate imposed by this amendatory Act of 1985  
17 shall become effective only with bills having a meter reading  
18 date on or after January 1, 1986. However, such taxes are not  
19 imposed with respect to any business in interstate commerce,  
20 or otherwise to the extent to which such business may not,  
21 under the Constitution and statutes of the United States, be  
22 made the subject of taxation by this State.

23 Nothing in this amendatory Act of 1985 shall impose a tax  
24 with respect to any transaction with respect to which no tax  
25 was imposed immediately preceding the effective date of this  
26 amendatory Act of 1985.

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

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

32 Section 5-999. Effective date. This Act takes effect on



1     October 1, 2003.