

SB0114



94TH GENERAL ASSEMBLY
State of Illinois
2005 and 2006
SB0114

Introduced 2/1/2005, by Sen. J. Bradley Burzynski

SYNOPSIS AS INTRODUCED:

35 ILCS 640/2-4

Amends the Electricity Excise Tax Law. Provides that the tax exemption for the use of electricity by high-impact business enterprises is exempt from the sunset provisions under the Act. Effective immediately.

LRB094 07447 BDD 37610 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Electricity Excise Tax Law is amended by
5 changing Section 2-4 as follows:

6 (35 ILCS 640/2-4)

7 Sec. 2-4. Tax imposed.

8 (a) Except as provided in subsection (b), a tax is imposed
9 on the privilege of using in this State electricity purchased
10 for use or consumption and not for resale, other than by
11 municipal corporations owning and operating a local
12 transportation system for public service, at the following
13 rates per kilowatt-hour delivered to the purchaser:

14 (i) For the first 2000 kilowatt-hours used or consumed
15 in a month: 0.330 cents per kilowatt-hour;

16 (ii) For the next 48,000 kilowatt-hours used or
17 consumed in a month: 0.319 cents per kilowatt-hour;

18 (iii) For the next 50,000 kilowatt-hours used or
19 consumed in a month: 0.303 cents per kilowatt-hour;

20 (iv) For the next 400,000 kilowatt-hours used or
21 consumed in a month: 0.297 cents per kilowatt-hour;

22 (v) For the next 500,000 kilowatt-hours used or
23 consumed in a month: 0.286 cents per kilowatt-hour;

24 (vi) For the next 2,000,000 kilowatt-hours used or
25 consumed in a month: 0.270 cents per kilowatt-hour;

26 (vii) For the next 2,000,000 kilowatt-hours used or
27 consumed in a month: 0.254 cents per kilowatt-hour;

28 (viii) For the next 5,000,000 kilowatt-hours used or
29 consumed in a month: 0.233 cents per kilowatt-hour;

30 (ix) For the next 10,000,000 kilowatt-hours used or
31 consumed in a month: 0.207 cents per kilowatt-hour;

32 (x) For all electricity in excess of 20,000,000

1 kilowatt-hours used or consumed in a month: 0.202 cents per
2 kilowatt-hour.

3 Provided, that in lieu of the foregoing rates, the tax is
4 imposed on a self-assessing purchaser at the rate of 5.1% of
5 the self-assessing purchaser's purchase price for all
6 electricity distributed, supplied, furnished, sold,
7 transmitted and delivered to the self-assessing purchaser in a
8 month.

9 (b) A tax is imposed on the privilege of using in this
10 State electricity purchased from a municipal system or electric
11 cooperative, as defined in Article XVII of the Public Utilities
12 Act, which has not made an election as permitted by either
13 Section 17-200 or Section 17-300 of such Act, at the lesser of
14 0.32 cents per kilowatt hour of all electricity distributed,
15 supplied, furnished, sold, transmitted, and delivered by such
16 municipal system or electric cooperative to the purchaser or 5%
17 of each such purchaser's purchase price for all electricity
18 distributed, supplied, furnished, sold, transmitted, and
19 delivered by such municipal system or electric cooperative to
20 the purchaser, whichever is the lower rate as applied to each
21 purchaser in each billing period.

22 (c) The tax imposed by this Section 2-4 is not imposed with
23 respect to any use of electricity by business enterprises
24 certified under Section 9-222.1 or 9-222.1A of the Public
25 Utilities Act, as amended, to the extent of such exemption and
26 during the time specified by the Department of Commerce and
27 Economic Opportunity ~~Community Affairs~~; or with respect to any
28 transaction in interstate commerce, or otherwise, to the extent
29 to which such transaction may not, under the Constitution and
30 statutes of the United States, be made the subject of taxation
31 by this State. This subsection is exempt from the provisions of
32 Section 2-6.

33 (Source: P.A. 90-561, eff. 8-1-98; 91-914, eff. 7-7-00; revised
34 12-6-03.)

35 Section 99. Effective date. This Act takes effect upon

1 becoming law.