

**Illinois Department of Revenue
Regulations**

Title 86 Part 510 Section 510.160 Sales of Electricity to the United States Government

TITLE 86: REVENUE

**PART 510
THE PUBLIC UTILITIES REVENUE ACT**

Section 510.160 Sales of Electricity to the United States Government

- a) Taxpayers are not liable for tax with respect to their receipts from electricity distributed, supplied, furnished or sold to the United States Government, its unincorporated departments, agencies or instrumentalities. This would include sales to the United States Defense Department, the United States Post Office Department and other unincorporated departments of the Federal Government; the Interstate Commerce Commission, the Federal Communications Commission, and other unincorporated commissions of the Federal Government; the Civil Aeronautics Board, the Federal Reserve Board and other unincorporated boards of the Federal Government, etc.

- b) Taxpayers are, however, liable for tax with respect to their gross receipts from electricity distributed, supplied, furnished or sold to any agency or instrumentality of the United States Government, which agency or instrumentality is a corporate entity. This is true even though such electricity may be used in the performance of governmental functions. For example, receipts from electricity distributed, supplied, furnished or sold to Federal Reserve or National Banks, the Commodity Credit Corporation, the Federal Deposit Insurance Corporation, the Federal Crop Insurance Corporation or other such incorporated Federal agencies and instrumentalities engaged in the performance of governmental functions, are subject to tax.

(Source: Amended at 16 Ill. Reg. 5990, effective March 31, 1992)