

**Illinois Department of Revenue
Regulations**

**Title 86 Part 510 Section 510.170 Services Furnished to Religious,
Scientific, Educational and Charitable
Institutions**

TITLE 86: REVENUE

**PART 510
THE PUBLIC UTILITIES REVENUE ACT**

**Section 510.170 Services Furnished to Religious, Scientific, Educational and Charitable
Institutions**

Taxpayers are liable for tax with respect to gross receipts from the furnishing of electricity to any religious, scientific, educational or charitable institution for use or consumption and not for resale.