

**Illinois Department of Revenue
Regulations**

Title 86 Part 510 Section 510.175 Meter Readings

TITLE 86: REVENUE

**PART 510
THE PUBLIC UTILITIES REVENUE ACT**

Section 510.175 Meter Readings

- a) Where a taxpayer distributes, supplies, furnishes or sells electricity for use or consumption and not for resale through meters, the charge for the services furnished being dependent upon the quantities metered, and where such taxpayer has followed the custom and usage prior to the effective date of the Act of making meter readings with respect to any particular consumer each quarter, each half-year, every four months or at the end of any period of time other than each calendar month, such taxpayer will be permitted to follow its custom and usage with regard to meter readings and will not be required to make meter readings at the end of each calendar month.
- b) Where a taxpayer files returns and pays tax upon a basis of the gross amount of his billings or transactions, he should include in the measure of his tax the total amount of service within the Act billed within the period for which the return is filed, irrespective of the dates of meter readings. Where no services within the Act have been billed within any return period, this fact should be so indicated upon the return.
- c) Where a taxpayer files returns and pays tax upon a basis of gross receipts, he should include in such gross receipts the total amount of receipts received during the period for which the taxpayer's return is filed with respect to services furnishes, irrespective of the time that such services may have been furnished or meter readings made.