



Master List under Section 8-11-2.5 of the Illinois Municipal Code

Pursuant to subsection (e-10) of Section 8-11-2.5 of the Illinois Municipal Code (65 ILCS 5/8-11-2.5(e-10)) enacted by Public Act 102-1144 and further amended by P.A. 103-0009, the Illinois Department of Revenue has developed and is publishing on its website [tax.illinois.gov] the following written process to be used by each public utility and each municipality that imposes a tax under Section 8-11-2 of the Code as follows:

(A) Public utilities to develop and file a master list with IDOR

By December 31, 2024, and on a regular schedule thereafter to occur approximately every 5 years, each public utility shall work collaboratively with each municipality to develop and file with the Department of Revenue, a master list of all premises addresses in the municipality (including premises addresses with inactive accounts) that are subject to a tax under Section 8-11-2 of the Illinois Municipal Code (65 ILCS 5/8-11-2) and all accounts in the municipality that are exempt from such tax, provided that the final date for the first master list shall be extended, at the utility's request, to no later than December 31, 2026.

- Master lists shall be submitted to the Department electronically at <https://moveit.illinois.gov/>.
- Files should be submitted in spreadsheet or text format (.xls, .doc, .csv, or .txt) and utilize the following naming convention: UtilityName.City.Date (e.g., Ameren.Springfield.04142024.txt)
- Utilities should use the following credentials when submitting files through MOVEit:
 - Username: Utility.rev
 - Password: MB1SEqqv

(B) Information public utilities must provide to municipalities

Public Utilities must provide information to the municipality to facilitate development of the master list including information described in paragraph (1) of subsection (b) of Section 8-11-2.5 of the Illinois Municipal Code regarding all accounts (including premises addresses with inactive accounts) that the public utility's records show are in the municipality and the premises addresses in (i) any bordering municipality, (ii) any bordering township, or (iii) any zip code that is in any part in the municipality or that

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borders the municipality. Following is the information described in paragraphs (1) and (2) of subsection (b) of Section 8-11-2.5:

(b) Not more than once every 2 years, a municipality that has imposed a tax under Section 8-11-2 of the Illinois Municipal Code may, subject to the limitations and protections stated in the Local Government Taxpayers' Bill of Rights Act, make a written request via e-mail to an e-mail address provided by the utility for any information from a utility in the format maintained by the public utility in the ordinary course of its business that the municipality reasonably requires in order to perform an audit under subsection (a) of Section 8-11-2.5 of the Illinois Municipal Code. The information that may be requested by the municipality includes, without limitation:

(1) in an electronic format used by the public utility in the ordinary course of its business, the premises-specific and other information used by the public utility to determine the amount of tax due to the municipality, for a time period that includes the year in which the request is made and not more than 6 years immediately preceding that year, as appropriate for the period being audited, and which shall include for each customer premises in the municipality: (i) the premises address and zip code; (ii) the classification of the premises as designated by the public utility, such as residential, commercial, or industrial; (iii) monthly usage information sufficient to calculate taxes due, in therms, kilowatts, minutes, or other such other unit of measurement used to calculate the taxes; (iv) the taxes actually assessed, collected, and remitted to the municipality; (v) the first date of service for the premises, if that date occurred within the period being audited; and (vi) any tax exemption claimed for the premises and any additional information that supports a specific tax exemption, if the municipality requests that information, including the customer name and other relevant data; however, a public utility that is an electric utility may not provide other customer-specific information to the municipality.

(2) the premises address for customer accounts that the public utility's records indicate are: (i) in a bordering municipality, township, or unincorporated area (other than the City of Chicago), provided that the municipality provides the public utility a list of such bordering jurisdictions; or (ii) in any zip code with boundaries that include or are adjacent to the requesting municipality provided that the municipality provides the public utility a list of those zip codes; this item (ii) applies to requests made on or after September 1, 2022. If any such customer is determined by the

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municipality and the utility to be located within the requesting municipality, then the public utility shall provide the additional information provided in paragraph (1) of this subsection (b).

(C) Disputes between public utility and municipality related to master list

Any dispute between the public utility and the municipality related to the master list will be resolved as provided in subsection (e-20) of Section 8-11-2.5 of the Illinois Municipal Code as follows:

- Any court of competent jurisdiction shall have the authority to resolve a claim by a municipality that a public utility materially failed to comply with the requirements of subsections (b) [information reasonably required by municipality to perform an audit] or (c) [45 day time limit for utility to provide the information] of this Section or the process developed under subsection (e-10) [related to the master list] of this Section. If a court finds, after notice and hearing, that a public utility (i) caused a material delay in providing information properly requested under such subsections or (ii) omitted a material portion of information properly requested, then, if the claim relates to subsections (b) or (c), the court shall assess a penalty on the utility of up to \$50,000 per audit, or up to \$10,000 per audit for a utility that served less than 100,000 retail customers on the date of the audit notice, or, if the claim relates to subsection (e-10), up to \$50,000 per 5-year master list cycle or up to \$10,000 per cycle for a utility that served less than 100,000 retail customers on the date such master list was filed with the Department, which penalty shall be paid by the public utility to the municipality. Notwithstanding anything to the contrary, a penalty assessed pursuant to this subsection shall be the exclusive remedy for the conduct that is the subject of the claim. A penalty assessed under this subsection shall bar and prohibit pursuit of any other penalty, fine, or recovery related to the conduct for which the penalty was assessed.
- No penalty shall be assessed pursuant to this subsection if a delay or omission was immaterial or de minimis.
- Any penalties or fines paid by a public utility pursuant to this subsection shall not be recoverable through the utility's rates.

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(D) Changes to master list

(1) On a semi-annual basis following the development of the master list, each public utility shall provide to each municipality certain information that the municipality can use to nominate changes to the master list, including, but not limited to: (i) a list of any tax-related changes, such as the addition or removal of an exemption, or to the taxing jurisdiction, or to any account on the master list; and (ii) new premises addresses within the municipality, any bordering municipality, in any bordering township, or in any zip code that is in any part in the municipality or that borders the municipality.

(2) Accounts nominated by the municipality to be added to or deleted from the master list as a result of information under item (D)(1) or based on other information may be submitted to the public utility and such accounts shall be added or deleted, as appropriate, by the public utility unless the public utility can show a reason why the account should not be added or deleted. Any dispute regarding adding or deleting an account shall be resolved as provided in item (C).

(E) If municipality fails to participate

The utility may file a master list with the Department of Revenue based solely on its records if the municipality fails to participate. In that case, such a municipality may request to restart the process with the utility prior to the end of the five-year cycle in accordance with item (A).