

This letter discusses the Renewable Energy Charge. 20 ILCS 687/6-5. (This is a GIL).

December 11, 2025

NAME  
COMPANY  
EMAIL

Dear NAME:

This letter is in response to your letter dated November 25, 2025, in which you requested information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at <https://tax.illinois.gov/> to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

We are currently researching the Renewable Energy Resources and Coal Technology Development Assistance Charge.

This is imposed per 20 ILCS 687/6-5 which states: Notwithstanding the provisions of Section 16-111 of the Public Utilities Act [[220 ILCS 5/16-111](#)] but subject to subsection (e) of this Section, each public utility, electric cooperative, as defined in Section 3.4 of the Electric Supplier Act [[220 ILCS 30/3.4](#)], and municipal utility, as referenced in Section 3-105 of the Public Utilities Act [[220 ILCS 5/3-105](#)], that is engaged in the delivery of electricity or the distribution of natural gas within the State of Illinois shall, effective January 1, 1998, assess each of its customer accounts a monthly Renewable Energy Resources and Coal Technology Development Assistance Charge. The delivering public utility, municipal electric or gas utility, or electric or gas cooperative for a self-assessing purchaser remains subject to the collection of the fee imposed by this Section. The monthly charge shall be as follows:

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- (1) \$0.05 per month on each account for residential electric service as defined in Section 13 of the Energy Assistance Act [[305 ILCS 20/13](#)];
- (2) \$0.05 per month on each account for residential gas service as defined in Section 13 of the Energy Assistance Act;
- (3) \$0.50 per month on each account for nonresidential electric service, as defined in Section 13 of the Energy Assistance Act, which had less than 10 megawatts of peak demand during the previous calendar year;

Based on the above, we have the following questions:

1. Is the Charge being repealed effective 12/31/2025?
2. If a Solar Energy Provider bills, for example, a retail customer a monthly bill for solar panel lease payments and electricity, is the account subject to the Renewable Energy Resources and Coal Technology Development Assistance Charge, assuming the customer still receives a bill from the distributing utility?

Thank you.

#### **DEPARTMENT'S RESPONSE:**

The Renewable Energy Resources and Coal Technology Development Assistance Charge (Renewable Energy Charge) is a charge collected by each public utility, electric cooperative, as defined in Section 3.4 of the Electric Supplier Act (220 ILCS 30), gas cooperative, and municipal utility, as referenced in Section 3-105 of the Public Utilities Act (220 ILCS 5), that is engaged in the delivery of electricity or the distribution of natural gas within the State of Illinois, upon each of its customer accounts. 20 ILCS 687/6-5. Effective June 16, 2025, Public Act 104-0010 extended the repeal date for the Renewable Energy Charge from December 31, 2025, to December 31, 2030.

The delivering public utility, municipal electric or gas utility, or electric or gas cooperative for a self-assessing purchaser remains subject to the collection of the Renewable Energy Charge. Municipal electric or gas utilities and electric or gas cooperatives may elect not to assess the Renewable Energy Charge, but then their customers are not eligible for the Renewable Energy Resources Program. 20 ILCS 687/6-5; 86 Ill. Adm. Code 517.110. Public utilities subject to collecting the Renewable Energy Charge are defined at 220 ILCS 5/3-105. Municipal utilities and electric cooperatives subject to collecting the Renewable Energy Charge if they so elect are defined at 220 ILCS 5/3-105(b)(1) and 220 ILCS 30/3.4, respectively. If a business is not a public utility, electric or gas cooperative, or municipal utility, as those terms are used in 20 ILCS 687/6-5, or if it is one of these entities,

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but does not engage in the delivery of electricity or the distribution of natural gas within the State of Illinois, it is not required to impose the Renewable Energy Charge. There is no exemption from collecting the Renewable Energy Charge from a customer account based on that customer receiving electricity from and being charged the Renewable Energy Charge by another public utility, municipal utility, or electric cooperative.

The Renewable Energy Charges collected from customers during the preceding month must be paid to the Department on or before the 20th day of each month. 20 ILCS 687/6-5(a), (d); 86 Ill. Adm. Code 517.120-517.130. For utilities or cooperatives engaged in the delivery of electricity or natural gas, the Renewable Energy Charge is paid using forms “RPU-6 - Assistance Charges Return for Electricity Distributors” and “RG-6 - Assistance Charges Return for Natural Gas Distributors.”

I hope this information is helpful. If you require additional information, please visit our website at <https://tax.illinois.gov/> or contact the Department’s Taxpayer Information Division at 800-732-8866.

Very truly yours,

Edward Mroczkowski  
Associate Counsel

EM:slc