

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 510 Section 510.131 Enterprise Zone Exemption**

**TITLE 86: REVENUE**

**PART 510  
THE PUBLIC UTILITIES REVENUE ACT**

**Section 510.131 Enterprise Zone Exemption**

- a) *The pass-on of municipal and State utility taxes added to a business' utility bills as additional charges shall be exempt for,*
- 1) *a business that has been designated as a high impact business pursuant to Section 5.5 of the Illinois Enterprise Zone Act (Ill. Rev. Stat. 1991, ch. 67 1/2, par. 609.1); or*
  - 2) *a business enterprise located within an area designated by a county or municipality as an enterprise zone pursuant to the Illinois Enterprise Zone Act (Ill. Rev. Stat. 1991, ch. 67-1/2, par. 601 et seq.). The business enterprise must meet the following criteria:*
    - A) *It either makes investments which cause the creation of a minimum of 200 full-time equivalent jobs in Illinois or makes investments which cause the retention of a minimum of 1,000 full-time jobs in Illinois;*
    - B) *It is located in an enterprise zone established pursuant to the Illinois Enterprise Zone Act, and*
    - C) *Is certified by the Department of Commerce and Community Affairs as complying with the requirements specified in subsections (A) and (B), above. (See Sections 9-222 and 9-222.1 of The Public Utilities Act (Ill. Rev. Stat. 1991, ch. 111 2/3, pars. 9-222 and 9-222.1))*
- b) Business enterprises seeking certificates of eligibility must make application to the Department of Commerce and Community Affairs on forms provided by them. The Illinois Department of Revenue has no authority to certify business enterprises for the purposes of the exemption. (The rules of the Department of Commerce and Community Affairs concerning enterprise zones are found at 14 Ill. Adm. Code 520

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