

Illinois Department of Revenue
101 West Jefferson Street
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY85-17

TO: All Retailers Located Within the Corporate Limits of
Streator, Illinois
All Retailers Located Within the Unincorporated Area of
LaSalle County
All Retailers Located Within the Unincorporated Area of
Livingston County

SUBJECT: Illinois Enterprise Zone Act
Public Act 82-1019 (SB 1299)

If your business does not sell building materials, please disregard
this bulletin.

The Illinois Department of Commerce and Community Affairs has certified
an area in the city of Streator and portions of the unincorporated
areas of LaSalle and Livingston Counties as an enterprise zone in
accordance with the provisions of Public Act 82-1019. As a retailer you
may be entitled to sales tax relief on certain sales of building
material which will be incorporated into commercial or industrial real
estate in the Streator enterprise zone.

For sales made between July 1, 1984 and October 14, 1984, the criteria
are as follows.

To be eligible, you for sales tax relief you must:

1. Be located within the corporate limits of the city of Streator or
in any unincorporated area of LaSalle or Livingston Counties;
2. Make a sale of any building material which will be incorporated
into any real estate in the enterprise zone by remodeling,
rehabilitation or new construction;
3. Report gross receipts from all such sales in Item 1 on your sales
tax return (Form RR-1-A);
4. Pay all taxes due;
5. Unconditionally refund tax to the purchaser or otherwise
demonstrate that you (the retailer) bore the burden of the tax;
and
6. File Claims for Credit (on Form RCR-21 for state tax; RCR-22 for
municipal tax; RCR-23 for county tax) with the Department of
Revenue.

For sales made on or after October 15, 1984, the criteria are as
follows.

You, as a retailer, must:

1. Be located within the corporate limits of the city of Streator or
in any unincorporated area of LaSalle or Livingston Counties;
2. Make a sale on or after October 15, 1984 of building material

which will be incorporated into industrial or commercial (but not residential) real estate in the enterprise zone by remodeling, rehabilitation, or new construction;

There is no change to numbers 3, 4, 5, and 6 listed above.

To substantiate the claim, you must provide the Department with the following documentation:

- A. A copy of the invoice, showing type of material, price, and sales tax charged;
- B. A statement signed by the purchaser indicating the address in the enterprise zone at which the building material will be used in;
 - (1) any real estate located in the Streator enterprise zone for sales made between July 1, 1984 and October 14, 1984;
 - (2) commercial or industrial (but not residential) real estate located in the Streator enterprise zone for sales made on or after October 15, 1984. (See reverse side for sample of Purchaser's Statement);
- C. A copy of the "Certificate of Eligibility" issued by the "Zone Administrator".
- D. A copy of the cancelled check, credit memorandum, or "instant refund" showing tax refunded to the purchaser (see reverse side for the sample of "instant refund").

The statute authorizes the filing of claims for credit. It does not authorize an exemption or deduction. You may not reduce your gross receipts (in Item 1) or take a deduction on your sales tax return.

We will process enterprise zone claims for credit on a first-in, first-out basis. When we approve the claims for credit, we will issue you a separate credit memorandum for each type of tax you are recovering (i.e., state tax and municipal tax). DO NOT attempt to offset any taxes due by the amount of your claim until you receive the credit memoranda. Such an attempt could result in our imposing penalty and interest charges on your account.

If you have any questions regarding claims for credit, please contact us at (217) 782-7517.

J. Thomas Johnson
Director of Revenue

Issued: January, 1985

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