

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

INFORMATIONAL BULLETIN FY86-43

TO: All Retailers Located Within the Corporate Limits of the
Cities of :

Alsip	Chicago Heights	Granite City	Robbins
Belleville	Cicero	Joliet	Rockdale
Blue Island	Crestwood	Lockport	Venice
Chicago	East St. Louis	Madison	Worth

and unincorporated areas of Madison and Will Counties

SUBJECT: Correction to Informational Bulletin FY86-27 and FY86-34

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

The purpose of this bulletin is to inform recipients of Information Bulletins FY86-27 and FY86-34 that each bulletin contained the following erroneous information:

"You must...continue to charge and collect any mass transit sales tax" on sales of building materials for incorporation into real estate located in an enterprise zone.

Since September 1, 1985, enterprise zone sales have been exempt from state, local, AND MASS TRANSIT sales taxes if the local jurisdiction has passed an exemption ordinance.

If you have collected and paid us any mass transit taxes on exempt enterprise zone sales, you may file a claim for refund to recover the erroneously collected tax. However, you must first unconditionally refund the tax to your customers.

If you have questions or need more information, please call or write. The telephone number and address are at the top of this bulletin.

J. Thomas Johnson
Director of Revenue

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