

Illinois Department of Revenue
J. Thomas Johnson, Director
101 West Jefferson Street
Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY87-2

TO: All Retailers Located Within the Corporate Limits of the
Cities of Macomb and Mt. Vernon and the Unincorporated Areas of
Jefferson and McDonough Counties

SUBJECT: Enterprise Zone Act
Public Act 82-1019 (SB 1299)
Public Act 84-221 (HB 833)

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

The Illinois Department of Commerce and Community Affairs has certified the
following areas as enterprise zones in accordance with the provisions of
Public Act 82-1019:

An area in the city of Macomb and the unincorporated area of McDonough
County;

An area in the city of Mt. Vernon and the unincorporated area of
Jefferson County.

Each of these local taxing jurisdictions has adopted an ordinance providing
a sales tax exemption of state, local, and county supplementary taxes on
certain sales of building materials which will be incorporated into
real estate in their zones.

To be eligible for the sales tax exemption you must:

1. Be located within the corporate limits of Macomb or Mt. Vernon, or the
unincorporated area of Jefferson or McDonough County.
2. Make a sale on or after July 1, 1986 of building materials which will
be incorporated into real estate in "your" zone by means of remodeling,
rehabilitation, or new construction.

Note: The building improvement must be of the nature and scope for which a
building permit is required by the building code. To verify exemption, the
purchaser must provide you with a copy of the building permit and a signed
statement indicating the address in the enterprise zone at which the
building materials will be incorporated. See reverse side for an example
of a Purchaser's Statement.

3. Report gross receipts from these sales in item 1 of your sales tax
return (Form RR-1-A).
4. Deduct the receipts in item 13 or 14 and identify the deduction as

"Enterprise Zone Sales."

If you have questions or need more information, please contact us. Our address and telephone number are at the top of this bulletin.

J. Thomas Johnson
Director of Revenue

Issued: August 1986

•