

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

INFORMATIONAL BULLETIN FY87-3

TO: All Retailers Located Within the Corporate Limits of the  
City of Manteno and Unincorporated Area of Kankakee County

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 area in the city of Manteno and the unincorporated area of Kankakee County as an enterprise zone in accordance with the provisions of Public Act 82-1019.

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 industrial, commercial, or residential real estate in the zone.

To be eligible for the sales tax exemption you must:

1. Be located within the corporate limits of Manteno or the unincorporated area of Kankakee 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

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