

Illinois Department of Revenue
J. Thomas Johnson, Director
101 West Jefferson Street
Springfield, Illinois 62794

INFORMATIONAL BULLETIN FY87-27E

TO: Building-Materials Retailers Located Within Unincorporated
Kankakee County or Within the Corporate Limits of the City of
Manteno

SUBJECT: Correction to Informational Bulletin FY87-3, Concerning the
Manteno Enterprise Zone

Last August you may have received an informational bulletin from the Department of Revenue explaining the sales tax exemption for certain sales of building materials to be used in the Manteno Enterprise Zone. That bulletin (FY87-3) stated that, in order to be eligible to make these tax-exempt sales, retailers had to be located either in Manteno or in unincorporated Kankakee County.

We have since learned that the city of Manteno is not an official participant in the enterprise zone. Therefore, Manteno retailers are not eligible to make tax-exempt sales of building materials for use in the enterprise zone. Only retailers located in unincorporated Kankakee County may make such sales.

The rest of the Informational Bulletin FY87-3 is correct.

If you have any questions or need more information, please contact either us or the Zone Administrator for the Manteno Enterprise Zone. Our address and telephone numbers are at the top of this bulletin.

J. Thomas Johnson
Director of Revenue

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