

Illinois Department of Revenue
Roger D. Sweet, Director
101 West Jefferson Street
Springfield, Illinois 62794

INFORMATIONAL BULLETIN FY87-33E

TO: Retailers Located Within the Corporate Limits of Alton, Belleville, East Alton, East St. Louis, Granite City, Hartford, Madison, Roxana, South Roxana, Venice, or Wood River or Within the Unincorporated Area of Madison County

RE: Sales Tax Exemption for Building Materials and Certain Other Tangible Personal Property Used in Enterprise Zones

Effective February 17, 1987 (the date the Governor signed Public Act 84-1481), building materials purchased for incorporation into real estate located in an enterprise zone are NO LONGER EXEMPT from the Metro-East Mass Transit District sales tax.

Also, NO LONGER EXEMPT from Metro-East sales tax are purchases of tangible personal property which is used or consumed in the process of manufacturing or in the operation of a pollution control facility and which is purchased by a business located within an enterprise zone. (Businesses which qualify for an exemption from the state sales tax on these purchases will have a Certificate of Eligibility from the Illinois Department of Commerce and Community Affairs.)

Therefore, if you are located within the mass transit district, you should collect ~% Metro-East Mass Transit District sales tax on such sales. Please review your books and records for sales since February 17th which were subject to the ~% Metro-East tax. If you find any such sales, please file amended returns for the appropriate months.

For more information about the sales tax exemption for building materials used in enterprise zones, please see (or call your Zone Administrator for) one of the following bulletins:

ZONE	BULLETIN	ZONE ADMINISTRATOR
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Belleville	FY87-1E	Kenneth Reynolds City of Belleville 101 So. Illinois Belleville, IL 62220 618 233-6810
East St. Louis	FY87-2E	Kelvin L. Ellis City Hall 301 East Broadway E. St. Louis, IL 62201 618 482-6600

ZONE

Riverbend (Alton,
E. Alton, Hartford,
Roxana, S. Roxana
Wood River, Madison Co.)

BULLETIN

FY87-3E ----+

Southwestern Madison County
(Granite City, Madison,
Venice, Madison Co.)

FY87-6 ----+

ZONE ADMINISTRATOR

Aaron Ridenour
Economic Dev. Coord.
Madison County
Community Development
130 Hillsboro Avenue
Edwardsville, IL 62025
618 692-6200 Ext. 4386

Roger D. Sweet
Director of Revenue

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