

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

INFORMATIONAL BULLETIN FY88-5E

TO: Building-Materials Retailers Located Within the Corporate
Limits of Chicago

SUBJECT: Enterprise Zone Act
Public Act 82-1019
Public Act 84-221

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

The Illinois Department of Commerce and Community Affairs has certified
in the city of Chicago as an enterprise zone (Chicago Zone VI) in
accordance with the provisions of Public Act 82-1019 and 84-221.

The local taxing jurisdiction has adopted an ordinance providing a
sales tax exemption of state, local, and mass transit taxes on certain
sales of building materials which will be incorporated into real estate
in the zone.

To be eligible for the sales tax exemption you must:

1. Be located within the corporate limits of Chicago.
2. Make a sale on or after July 1, 1987 of building materials which
will be incorporated into real estate in the Chicago Zone VI by
means of remodeling, rehabilitation, or new construction.

NOTE: TO VERIFY THE 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 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.

Roger D. Sweet
Director of Revenue

Issued: September 1987

