

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

INFORMATIONAL BULLETIN FY88-7E

TO: Building-Materials Retailers Located Within the Corporate Limits of Central City, Centralia, and Wamac or Within the Unincorporated Areas of Clinton, Marion, and Washington Counties

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 an area in the village of Central City, the cities of Centralia and Wamac, and the unincorporated areas of Clinton, Marion, and Washington Counties as an enterprise zone in accordance with the provisions of Public Act 82-1019 and 84-221.

Each of these 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 Central City, Centralia, or Wamac or within the unincorporated areas of Clinton, Marion, or Washington Counties.
2. Make a sale on or after July 1, 1987 of building materials which will be incorporated into real estate in the 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 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

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