

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

INFORMATIONAL BULLETIN FY88-8E

TO: Building-Materials Retailers Located Within the Corporate
Limits of Calumet City, Dolton, and Riverdale

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 cities of Calumet City, Dolton, and Riverdale 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 Calumet City, Dolton, or
Riverdale.
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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