Illinois Department of Revenue

INFORMATIONAL BULLETIN

FY89-4E
October 1988

ENTERPRISE ZONE ACT SALES TAX EXEMPTION

TO: Building-Materials Retailers Located Within the City of Bartonville, the Village of Bellevue and the Unincorporated area of Peoria County

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

Enterprise Zone Expanded

The Illinois Department of Commerce and Community Affairs has expanded the Bartonville/Peoria County Enterprise Zone to include contiguous portions of the Village of Bellevue and additional territory of unincorporated Peoria County. The Bartonville/Peoria County Enterprise Zone previously went into effect on November 1, 1986 in accordance with the provisions of Public Acts 82-1019 and 84-221.

Each of the local taxing jurisdictions has adopted an ordinance providing a sales tax exemption of state, local, and county supplementary taxes on certain sales of building materials which will be incorporated into commercial or industrial real estate in the zone.

To Qualify for an Exemption

For the sale to qualify for an enterprise zone exemption, you must:

1. Be located within the City of Bartonville, the Village of Bellevue or certain unincorporated area of Peoria county.

2. Make a sale on or after July 1, 1988 of building materials which will be incorporated into commercial or industrial real estate in the zone by means of remodeling, rehabilitation, or new construction.

Note: The building improvements 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 side for an example of a Purchaser's Statement.

To Claim an Exemption

To claim an enterprise zone exemption you must:

1. Report gross receipts from these sales on line 1 of your sales tax return (Form RR-1-A).

2. Deduct the receipts on line 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 numbers are provided at the end of this bulletin.

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INFORMATION            1 217 782-3336
               WRITE:  Illinois Department of Revenue
                       101 W. Jefferson St., P.O. Box 19044
                       Springfield, IL 62794-9044
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