

+ ENTERPRISE ZONE ACT SALES TAX EXEMPTION

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<p> TO: Building Materials +---+ Retailers Located Within the City of Vandalia or Within an Unincorporated Area of Fayette County </p>	<p> or industrial real estate in the zone. To Qualify for an Exemption For the sale to qualify for an enterprise zone exemption, you must: </p>	<p> a copy of the building permit or with a copy of an eligibility permit certifying that the total cost of materials for the project will be more than \$5,000. In addition the purchaser must give you 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. </p>
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If your business does
 not sell building
 building materials,
 please disregard this
 bulletin.

Enterprise Zone Created

The Illinois Department
 of Commerce and
 Community Affairs has
 certified an area in
 the City of Vandalia
 and certain
 unincorporated areas of
 Fayette County as an
 enterprise zone 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

1. Be located within
the City of Vandalia
or within the
unincorporated area
of Fayette 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,
provided that the
purchase cost of
such building
materials is in
excess of \$5,000.

Note: The building
 improvement must be of
 nature and scope for
 which a building permit
 is required by the
 building code or must
 involve the purchase of
 building materials
 costing a total of more
 than \$5,000. To verify
 the exemption, the
 purchaser must provide
 you with

- 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 information, please
 contact us. Our address
 and telephone numbers
 are provided at the end
 of this bulletin.

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FOR
INFORMATION

CALL: 1 800 732-8866 or
1 217 782-3336
WRITE: Illinois Department of Revenue
101 W. Jefferson St., P.O. Box 19044
Springfield, IL 62794-9044
