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Illinois                                                          FY89-6E
Department              INFORMATIONAL BULLETIN                October 1988
of Revenue
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+ ENTERPRISE ZONE ACT SALES TAX EXEMPTION

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+---+
|TO:|Building Materials
+---+Retailers Located
     Within the City
     of Kewanee

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

Enterprise Zone Created

The Illinois Department of Commerce and Community Affairs has certified an area within the corporate limits of the City of Kewanee as an enterprise zone in accordance with the provisions of Public Acts 82-1019 and 84-221.

The local taxing jurisdiction 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 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 Kewanee

2. Make a sale on or after July 1, 1988 of building materials which will be incorporated into real estate in the zone be 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 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 the 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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    FOR        CALL:  1 800 732-8866 or
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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