

+ ENTERPRISE ZONE ACT SALES TAX EXEMPTION

 +---+

<p> TO: Building-Materials +---+Retailers Located Within the City of Carmi or Within the Unincorporated Area of White County</p> <p>If your business does not sell building materials, please disregard this bulletin.</p>	<p>taxes on certain sales of building materials which will be incorporated into commercial (an apartment with less than six units shall not be considered commercial), industrial, or manufacturing real estate in the zone.</p>	<p>Note: To verify the exemption, the purchaser must provide you with 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>
---	---	---

<p>Enterprise Zone Created</p>	<p>To Qualify for an Exemption</p>	<p>To Claim an Exemption</p>
---	---	------------------------------

<p>The Illinois Department of Commerce and Community Affairs has certified an area in Carmi and certain unincorporated areas of White County as an enterprise zone in accordance with the provisions of Public Acts 82-1019 and 84-221.</p>	<p>For the sale to qualify for an enterprise zone exemption, you must:</p> <ol style="list-style-type: none"> 1. Be located within the city of Carmi or the unincorporated area of White County. 2. Make a sale on or after July 1, 1988 of building materials which will be incorporated into commercial or industrial, or manufacturing real estate in the zone by means of remodeling, rehabilitation, or new construction. 	<p>To claim an enterprise zone exemption you must:</p> <ol style="list-style-type: none"> 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."
--	---	--

<p>Each of the local taxing jurisdictions has adopted an ordinance providing a sales tax exemption of state, local, and county supplementary</p>	<p>commercial or industrial, or manufacturing real estate in the zone by means of remodeling, rehabilitation, or new construction.</p>	<p>If you have questions or need more information, please contact us. Our address and telephone numbers are provided at the end of this bulletin.</p>
--	---	---

 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
