

+ ENTERPRISE ZONE ACTS SALES TAX EXEMPTION

TO: BUILDING-MATERIALS  
RETAILERS LOCATED  
WITHIN THE VILLAGES  
OF SAUGET, CAHOKIA,  
DUPO, OR THE UNIN-  
CORPORATED AREA OF  
ST. CLAIR COUNTY

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 in Sauget,  
Cahokia, Dupo, and  
certain  
unincorporated  
areas of St. Clair  
County as the  
"American Bottoms  
Enterprise Zone."

TO QUALIFY FOR AN  
EXEMPTION  
For the sale to qualify  
for an enterprise zone  
exemption, you must:

1. Be located within  
the villages of  
Sauget, Cahokia,  
Dupo, or the  
unincorporated area  
of St. Clair County.
2. Make a sale on or  
after March 1, 1990,  
of building materials  
which will be  
incorporated into  
real estate in the  
zone by means of  
remodeling,  
rehabilitation, or  
new construction.

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.

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 ST-1).
2. Deduct the receipts  
using the ST-1  
Worksheet for line 2.  
Write the deductions  
on line 12 of the  
worksheet.

If you have questions or  
need more information,  
please contact us. Our  
address and telephone  
numbers are listed at  
the bottom of this  
bulletin.

FOR  
INFORMATION

CALL: 1 800 732-8866 or  
1 217 782-3336  
WRITE: Illinois Department of Revenue  
101 W. Jefferson St., P.O. Box 19015  
Springfield, IL 62794-9015