Illinois Department of Revenue

INFORMATIONAL BULLETIN

FY91-15E
March 1991

+ ENTERPRISE ZONE ACTS SALES TAX EXEMPTION

TO: BUILDING-MATERIALS RETAILERS LOCATED WITHIN THE MUNICIPALITIES OF HARVEY AND PHOENIX

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

ENTERPRISE ZONE EXPANDED

Effective February 1, 1991, the Illinois Department of Commerce and Community Affairs has expanded the Harvey Enterprise Zone to include certain areas of the Village of Phoenix.

TO QUALIFY FOR AN EXEMPTION

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

1. be located within the municipalities of Harvey or Phoenix; and
2. make a sale on or after February 1, 1991, 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. write the deductions on Line 12 of the ST-1 Worksheet for Line 2.

QUESTIONS

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 19044
Springfield, IL 62794-9044