

+ ENTERPRISE ZONE ACTS SALES TAX EXEMPTION

+-----+
 +---+

<p> TO: BUILDING-MATERIALS TO QUALIFY FOR AN +---+ RETAILERS LOCATED EXEMPTION WITHIN THE MUNICIPALITIES OF ROCK FALLS, FULTON, PROPHETSTOWN, STERLING, MORRISON, LYNDON, SAVANNA, THOMSON, AND UNINCORPORATED AREAS OF WHITESIDE AND CARROLL COUNTIES If you business does not sell building materials, please disregard this bulletin. ENTERPRISE ZONE EXPANDED Effective March 1, 1991, the Illinois Department of Commerce and Community Affairs has expanded the Whiteside County Enterprise Zone to include areas within the city of Savanna, the Village of Thomson, and certain unincorporated areas of Carroll County. </p>	<p> 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. 2. make a sale on or after March 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. </p>	
---	--	--

INFORMATION

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