

**• Altamont Enterprise Zone Sales Tax Exemption Amended**

**TO: Building-Materials  
Retailers/  
Distributed  
Located Within the  
Corporate Limits of  
the City of Altamont**

Effective November 1, 1992, the Illinois Department of Commerce and Community Affairs has certified an ordinance to amend the sales tax exemption of the Altamont Enterprise Zone.

**What sales qualify for an enterprise zone exemption?**

For the sale to qualify for an enterprise zone exemption from state and local taxes, the following conditions must be met:

- The retailer making the sale must be located within the corporate limits of Altamont.
- The sale must be completed on or after November 1, 1992. (For information concerning exempt sales prior to November 1, 1992, see Altamont ordinance no. 232).
- The sale must consist of building materials that will be permanently affixed to real estate located within

the Altamont Enterprise Zone.

- The improvements must be the type for which a building permit is required or be an industrial or commercial project involving the aggregate purchase of building materials costing \$5000 or more or be a residential project involving the aggregate purchase of building materials costing \$1500 or more.

**What documentation must I maintain in my books and records for each sale?**

For each sale, the purchaser must provide the retailer with the following:

- a signed statement indicating the address in the enterprise zone at which the building materials will be incorporated
- a copy of the building permit or certificate of eligibility

**How do I claim an exemption?**

To claim an enterprise zone exemption, the retailer must:

- report gross receipts from these sales on Line 1 or

Form ST-1, Sales and Use Tax Return, and

- write the deductions on Line 12 of the ST-1 Worksheet for Line 2.

**Questions**

If you have questions or need information, please call or write us. Our telephone numbers and address are printed at the bottom of this bulletin.

**For Information...**

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