
- **Cicero Enterprise Zone Sales Tax Exemption Amended**

TO: Building-Materials Retailers Located within the Cicero Enterprise Zone

Effective November 1, 1992, the Illinois Department of Commerce and Community Affairs has approved the ordinance to amend the tax exemption of the Cicero 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 Cicero Enterprise Zone.
- The sale must be completed on or after November 1, 1992. (For information concerning exempt sales prior to November 1, 1992, see Informational Bulletin FY 87-20-E).
- The sale must consist of building materials that will be incorporated into real estate which is designated commercial or industrial property (as those classes of property are defined in the zoning ordinances of the town of Cicero) and is located within the Cicero Enterprise Zone for the

- purpose of remodeling, rehabilitation, or new construction.
- The improvements must be of the type for which a building permit is issued.
- The building project must have a letter of verification approved by the Cicero Enterprise Zone administrator.

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
- the letter of verification from the zone administrator
- a copy of the building permit not more than six months old.

How do I claim an exemption?

To claim an enterprise zone exemption, the retailer must

- report gross receipts from these sales on Line 1 of 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 more information, please call or write us. Our telephone numbers and address are printed at the bottom of this bulletin.

For Information...

Call: 1 800 732-8866 toll free
or
1 217 782-3336 in Springfield

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