

## ■ Coles County Enterprise Zone Sales Tax Exemption Amended

### **TO:** Building-Materials Retailers Located within the Corporate Limits of the City of Charleston, Mattoon, or Oakland or the Unincorporated Area of Coles County

Effective June 1, 1995, the Illinois Department of Commerce and Community Affairs has approved an ordinance to amend the sales tax exemption and expand the boundaries of the Coles County Enterprise Zone.

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

For a 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 the city of Charleston, Mattoon, or Oakland or the unincorporated area of Coles County.

- The sale must be completed on or after June 1, 1995. (For information concerning exempt sales prior to that date, see Informational Bulletin FY 91-11-E.)
- The sale must consist of building materials that will be incorporated into real estate located within the Coles County Enterprise Zone by means of remodeling, rehabilitation, or new construction.
- The improvements must be of the type for which
  - a building permit is required or
  - a certification of eligibility for sales tax exemption is issued by the Coles County Enterprise Zone administrator.
- The building project must be approved by the Coles County Enterprise Zone administrator.
- a signed statement indicating the address in the enterprise zone at which the building materials will be incorporated (see the reverse side for an example of a Purchaser's Statement)
- a copy of the building permit or certification of eligibility
- documentation of the project approval by the Coles County Enterprise Zone administrator

### **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.

### **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:



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**Purchaser's Statement**

Building materials purchased under invoice number \_\_\_\_\_ are being purchased for incorporation by remodeling, rehabilitation, or new construction into real estate located at \_\_\_\_\_, a location in the Coles County Enterprise Zone.

\_\_\_\_\_  
Signature of purchaser

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Date