



informational

Bulletin

David Harris, Director

Sales and Excise Tax Incentives for REV Illinois Electric Vehicle Production

**To: All Retailers and Telecommunications,
Electricity, and Gas Service Providers**

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

For information
Visit our website at:
tax.illinois.gov

For Sales and Use Tax questions:

- Call us at **1 800 732-8866** or **217 782-3336**, or call our TDD-telecommunications device for the deaf at **1 800 544-5304**.
- Email us at REV.TA-Sales@illinois.gov.

For questions regarding Telecommunications Excise Tax, Electricity Excise Tax, or Gas Revenue Tax, call us at **217 782-5906**.

Register and file your returns online at:
mytax.illinois.gov

Hours:
Monday through Friday,
8:00 a.m. - 4:30 p.m.

The Reimagining Electric Vehicles in Illinois (REV Illinois) Act (P.A. 102-669) establishes certain tax exemptions to encourage continued growth in the manufacturing of electric vehicles, electric vehicle component parts, and electric vehicle power supply equipment. Applicants certified under the REV Illinois program by the Department of Commerce and Economic Opportunity (DCEO) can use this certification from DCEO to claim exemptions from the following tax types:

- Sales and Use Taxes,
- Telecommunications Excise Tax,
- Electricity Excise Tax, and
- Gas Revenue Tax.

Note that this bulletin does not cover all of the tax incentives created by the REV Illinois Act.

How do I report a REV Illinois exemption from Sales and Use Tax, Telecommunications Excise Tax, Electricity Excise Tax, or Gas Revenue Tax?

Sales and Use Tax

Taxpayers that have received certification from DCEO under the REV Illinois Act can claim an exemption from Sales and Use Taxes after obtaining a building materials exemption certificate from the Illinois Department of Revenue (IDOR). The taxpayer must provide this certificate to the retailer to claim the exemption when making purchases of building materials that will be incorporated into real estate in an electric vehicle manufacturing facility, an electric vehicle component parts manufacturing facility, or an electric vehicle power supply manufacturing facility REV Illinois site. Retailers should retain a copy of this building materials exemption certificate in their records.

Retailers and service persons may deduct receipts from these sales when calculating any Sales and Use Taxes due. 35 ILCS 120/5m. Deduct these receipts on Line 16, Other, of Schedule A of Form ST-1, Sales and Use Tax and E911 Surcharge Return.

Telecommunications Excise Tax

Telecommunications service providers must exempt from Telecommunications Excise Tax charges to electric vehicle manufacturers, electric vehicle component parts manufacturers, or electric vehicle power supply manufacturers at REV Illinois Project sites for which a certificate of exemption has been issued by DCEO under the REV Illinois Act. DCEO must notify IDOR of the certification, and IDOR shall then notify the telecommunications service provider of the certified taxpayer's exempt status. 35 ILCS 630/2(a)(5). Deduct these charges on Line 4d, Other, of Form RT-2, Telecommunications Excise Tax Return.

Electricity Excise Tax

Electricity service providers must exempt from Electricity Excise Tax charges with respect to any use of electricity at a REV Illinois Project site that has received a certification for tax exemption from DCEO under the REV Illinois Act. Again, DCEO must notify IDOR of the certification, and IDOR shall then notify the electricity service provider of the certified taxpayer's exempt status. This exemption shall not be for more than ten years. 35 ILCS 640/2-4(d). Deduct these charges on Line 2c, Other, of Form RPU-13, Electricity Excise Tax Return.

Gas Revenue Tax

Gas service providers must exempt from Gas Revenue Tax charges to electric vehicle manufacturers, electric vehicle component parts manufacturers, or electric vehicle power supply equipment manufacturers at REV Illinois Project sites under the REV Illinois Act. As with Telecommunications Excise Tax and Electricity Excise Tax above, DCEO must notify IDOR of the certification, and IDOR shall then notify the gas service provider of the certified taxpayer's exempt status. 220 ILCS 5/9-222. Deduct these charges on Line 2c, Other, of Form RG-1, Gas Tax Return.

What if I have questions?

If you have questions about the Sales and Use Tax exemption for REV Illinois or any other exemption for building materials, call us at **1 800 732-8866** or **217 782-3336**, or call our TDD-telecommunications device for the deaf at **1 800 544-5304**. You can also email your questions about Sales and Use Tax exemptions to REV.TA-Sales@illinois.gov.

If you have questions regarding Telecommunications Excise Tax, Electricity Excise Tax, or Gas Revenue Tax, please do not contact us using the above contact information, but instead call us at **217 782-5906**.