

Illinois Department of Revenue  
Roger D. Sweet, Director  
101 West Jefferson Street  
Springfield, Illinois 62794

INFORMATIONAL BULLETIN FY88-10E

TO: Building-Materials Retailers Located Within the Corporate  
Limits of Lincoln Within the Unincorporated Area of Logan  
County

SUBJECT: Enterprise Zone Act  
Public Act 82-1019  
Public Act 84-221

If your business does not sell building materials, please disregard  
this bulletin.

The Illinois Department of Commerce and Community Affairs has certified  
an area in the city of Lincoln and unincorporated areas of Logan County  
as an enterprise zone in accordance with the provisions of Public Act  
82-1019 and 84-221.

Each of these local taxing jurisdiction has adopted an ordinance  
providing a sales tax exemption of state, local, and mass transit taxes  
on certain sales of building materials which will be incorporated into  
real estate in the zone.

To be eligible for the sales tax exemption you must:

1. Be located within the corporate limits of Lincoln or the  
unincorporated area of Logan County.
2. Make a sale on or after July 1, 1987 of building materials which  
will be incorporated into real estate in the zone by means of  
remodeling, rehabilitation, or new construction.

NOTE: THE BUILDING IMPROVEMENT MUST BE OF THE NATURE AND SCOPE FOR  
WHICH A BUILDING PERMIT IS REQUIRED BY THE BUILDING CODE. TO  
VERIFY THE EXEMPTION, THE PURCHASER MUST PROVIDE YOU WITH A COPY  
OF THE BUILDING PERMIT AND A SIGNED STATEMENT INDICATING THE  
ADDRESS IN THE ENTERPRISE ZONE AT WHICH THE BUILDING MATERIALS  
WILL BE INCORPORATED. SEE REVERSE FOR AN EXAMPLE OF A PURCHASER'S  
STATEMENT.

3. Report gross receipts from these sales in item 1 of your sales tax  
return (Form RR-1-A).
4. Deduct the receipts in item 13 or 14 and identify the deduction as  
"Enterprise Zone Sales."

If you have questions or need more information, please contact us. Our  
address and telephone number are at the top of this bulletin.

Roger D. Sweet

Director of Revenue

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