

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

INFORMATIONAL BULLETIN FY88-16E

TO: Building-Materials Retailers Located Within the Corporate Limits of LaSalle, North Utica, Oglesby, and Peru and Within the Unincorporated Area of LaSalle 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.

On May 18, 1988, an area in the village of North Utica was added to the Illinois Valley Enterprise Zone. Among other things, this means that the sales tax exemption on certain purchases of building materials used within the zone is now available from building-materials retailers located in North Utica as well as from retailers located in LaSalle, Oglesby, Peru, and unincorporated LaSalle County.

This is the only change to the sales tax exemption. However, to save you from having to find and amend your "old" bulletin describing the terms of the exemption, we have reprinted the terms below.

As of the date printed in the lower left corner of this page, here is the most current information on the sales tax exemption for purchases of building materials incorporated into the real estate within the Danville Enterprise Zone:

1. Your retail establishment must be located within the corporate limits of LaSalle, North Utica, Oglesby, or Peru or within the unincorporated area of LaSalle County. NOTE, HOWEVER, THAT SALES IN NORTH UTICA MUST HAVE BEEN MADE ON OR AFTER JUNE 1, 1988.
2. The purchaser must be buying building materials which will be incorporated into real estate in the Illinois Valley Enterprise 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.
3. The purchaser must give you 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 the reverse side for an example of a Purchaser's Statement.)
4. You must report receipts from these sales on line 1 of your sales tax return (Form RR-1-A) and then deduct the receipts in item 13 or 14 and identify the deduction as "Enterprise Zone Sales." NOTE: ELIGIBLE SALES ARE EXEMPT FROM STATE, LOCAL, AND COUNTY SUPPLEMENTARY SALES TAXES.

If circumstances should change again so that these instructions are no

longer accurate, we will, of course, let you know.

Roger D. Sweet
Director of Revenue

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