CERTIFICATION OF ELIGIBILITY FOR SALES TAX EXEMPTION
WHITESIDE COUNTY ENTERPRISE ZONE
Serving Properties in Carroll and Whiteside Counties

PROJECT NO. _____

THIS CERTIFICATION MUST BE FILED WITH EACH RETAILER AT THE TIME BUILDING MATERIALS ARE ORDERED.

NOTICE TO RETAILER OF BUILDING MATERIALS:

This is to certify that the project listed below is within the WHITESIDE COUNTY ENTERPRISE ZONE and is eligible for Sales Tax Exemption on building materials for the period beginning _____ and ending _____ This exemption applies only to materials purchased to be incorporated into the address listed below. This certification should be retained and filed with invoices for tax exempt building materials purchased for this project. **Please be aware of changes in the law dealing with sales tax exemptions within Enterprise Zones in the state of Illinois as stated in Public Act 92-0779 (see reverse side for information).**

Business Name: _____

Project Address: _____

Project Owner (Name): _____

Contractor's Name & Address: _____

_____

Project Description: _____

NOTE: A CONTRACTOR OR PROJECT OWNER, WHO ILLEGALLY USES THIS CERTIFICATION TO OBTAIN BUILDING MATERIALS FOR A PROJECT AT A LOCATION OTHER THAN THAT LISTED ABOVE OR FOR MORE THAN DECLARE ON APPLICATION, WILL FORFEIT ALL ENTERPRISE ZONE BENEFITS.

_____
Signature of Project Representative Title

Ezone Stamp

Ezone Stamp

SALES TAX DEDUCTION

What is the sales tax deduction and what is the retailer's role? Each retailer who makes a qualified sale of building materials to be incorporated into real estate in an enterprise zone established by a county or municipality under the Illinois Enterprise Zone Act by remodeling, rehabilitation or new construction, may deduct receipts from such sales when calculating the tax imposed by this Act. For purposes of this Section, "qualified sale" means a sale of building materials that will be incorporated in to real estate as part of a building project for which a Certificate of Eligibility for Sales Tax Exemption has been issued by the administrator of the enterprise zone in which the building project is located. To document the exemption allowed under this Section, the retailer must obtain from the purchaser a copy of the Certificate of Eligibility for Sales Tax Exemption issued by the administrator of the enterprise zone into which the building materials will be incorporated.

The Certificate of Eligibility for Sales Tax Exemption must contain:

(1) a statement that the building project identified in the Certificate meets all the requirements for the building material exemption contained in the enterprise zone ordinance of the jurisdiction in which the building project is located;
(2) the location or address of the building project; and
(3) the signature of the administrator of the enterprise zone in which the building project is located.

In addition, the retailer must obtain certification from the purchaser that contains:

(1) a statement that the building materials are being purchased for incorporation into real estate located in an Illinois enterprise zone;
(2) the location or address of the real estate into which the building materials will be incorporated;
(3) the name of the enterprise zone in which that real estate is located;
(4) a description of the building materials being purchased; and
(5) the purchaser's signature and date of purchase.

The deduction allowed by this Section for the sale of building materials may be limited, to the extent authorized by ordinance, adopted after the effective date of this amendatory Act of 1992, by the municipality or county that created the enterprise zone into which the building materials will be incorporated. The ordinance, however, may neither require nor prohibit the purchase of building materials from any retailer or class of retailers in order to qualify for the exemption allowed under this Section.

How does the enterprise zone sales tax deduction effect the Regional Transit Authority Retailers' Occupation Tax (RTA ROT), the Metro-East ROT, the County Water Commission Tax, Home Rule Municipal Tax, and the County Supplemental Tax? Once the gross receipts from sales of building materials are excluded from the Illinois Retailers' Occupation Tax base by virtue of exempted building materials, these receipts are also excluded from the RTA and the Metro-East ROT base.

Do all retailers offer a point of sale exemption? No. Retailers are not required by law to participate. The purchaser must ask the retailer for cooperation on this incentive. Retailers have, however, demonstrated good cooperation throughout the history of this program, as this incentive permits them to give customers a "break" without cost to themselves.

What qualifies as "building materials" eligible for the sales tax deduction? Building materials that are eligible for the enterprise zone sales tax deduction include items that are permanently affixed to real property such as lumber, mortar, glued-down carpets, paint, wallpaper and similar affixed items.