

June 4, 2013

[name]
[street]
[city, state zip]

Zone: [zone name]
PIN: [PIN]

RE: Building Materials Exemption Certificates Application Procedures

Dear Zone Administrator:

In August 2012, the General Assembly passed Public Act 97-905, which changed the method for businesses in Enterprise Zones and River Edge Redevelopment Zones to secure building material exemption certificates. In the past, Zone Administrators made exemption certificates available to eligible businesses in their zones. Public Act 97-905 transferred the authority to issue these certificates from Zone Administrators to the Illinois Department of Revenue.

Accordingly, beginning July 1, 2013, businesses cannot take advantage of the Enterprise Zone or River Edge Redevelopment Zone sales tax exemption on the purchase of building materials unless the contractor or other entity purchasing materials for the project is in possession of a “Building Materials Exemption Certificate” issued by the Illinois Department of Revenue.

To secure a certificate, you, the Zone Administrator, must submit an application for each contractor seeking a building material exemption certificate for a project in your zone. You may submit applications at the Department’s website at tax.illinois.gov by clicking on the link entitled “Business Incentives Reporting and Building Materials Exemption Certification,” and following the instructions provided there. The Department of Revenue will issue an exemption certificate within 72 hours of receiving a completed application.

The website will be available for you to submit applications beginning on June 17, 2013, though the certificates will not be valid until July 1, 2013. **You must use the PIN provided above to apply for exemption certificates for any contractor or other entity working on a qualified project in your zone.**

Enclosed with this letter is additional information about applying for and using Department of Revenue-issued Building Material Exemption Certificates. More information can be found at the Department of Revenue’s website, and additional inquiries may be submitted to Rev.EZreporting@illinois.gov.

Thank you for your cooperation as we implement this new statutory requirement for

issuing Building Material Exemption Certificates.

Illinois Department of Revenue