

1 AN ACT concerning taxes.

2 Be it enacted by the People of the State of Illinois,  
3 represented in the General Assembly:

4 Section 5. The Retailers' Occupation Tax Act is amended  
5 by changing Section 5k as follows:

6 (35 ILCS 120/5k) (from Ch. 120, par. 444k)

7 Sec. 5k. Building materials exemption. Each retailer who  
8 makes a qualified sale of building materials to be  
9 incorporated into real estate in an enterprise zone  
10 established by a county or municipality under the Illinois  
11 Enterprise Zone Act by remodeling, rehabilitation or new  
12 construction, may deduct receipts from such sales when  
13 calculating the tax imposed by this Act. For purposes of this  
14 Section, "qualified sale" means a sale of building materials  
15 that will be incorporated into real estate as part of a  
16 building project for which a Certificate of Eligibility for  
17 Sales Tax Exemption has been issued by the administrator of  
18 the enterprise zone in which the building project is located.  
19 To document the exemption allowed under this Section, the  
20 retailer must obtain from the purchaser a copy of the  
21 Certificate of Eligibility for Sales Tax Exemption issued by  
22 the administrator of the enterprise zone into which the  
23 building materials will be incorporated. The Certificate of  
24 Eligibility for Sales Tax Exemption must contain:

25 (1) a statement that the building project  
26 identified in the Certificate meets all the requirements  
27 for the building material exemption contained in the  
28 enterprise zone ordinance of the jurisdiction in which  
29 the building project is located;

30 (2) the location or address of the building  
31 project; and

1           (3) the signature of the administrator of the  
2           enterprise zone in which the building project is located.

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

5           (1) a statement that the building materials are  
6           being purchased for incorporation into real estate  
7           located in an Illinois enterprise zone;

8           (2) the location or address of the real estate into  
9           which the building materials will be incorporated;

10           (3) the name of the enterprise zone in which that  
11           real estate is located;

12           (4) a description of the building materials being  
13           purchased; and

14           (5) the purchaser's signature and date of purchase.

15           The deduction allowed by this Section for the sale of  
16           building materials may be limited, to the extent authorized  
17           by ordinance, adopted after the effective date of this  
18           amendatory Act of 1992, by the municipality or county that  
19           created the enterprise zone into in which the building  
20           materials will be incorporated ~~retailer's place of business~~  
21           ~~is located.~~ The ordinance, however, may neither require nor  
22           prohibit the purchase of building materials from any retailer  
23           or class of retailers in order to qualify for the exemption  
24           allowed under this Section. ~~The corporate authorities of any~~  
25           ~~municipality or county that adopts an ordinance or resolution~~  
26           ~~imposing or changing any limitation on the enterprise zone~~  
27           ~~exemption for building materials shall transmit to the~~  
28           ~~Department of Revenue on or not later than 5 days after~~  
29           ~~publication, as provided by law, a certified copy of the~~  
30           ~~ordinance or resolution imposing or changing those~~  
31           ~~limitations, whereupon the Department of Revenue shall~~  
32           ~~proceed to administer and enforce those limitations effective~~  
33           ~~the first day of the second calendar month next following~~  
34           ~~date of receipt by the Department of the certified ordinance~~

1 ~~er--resolution-~~ The provisions of this Section are exempt  
2 from Section 2-70.

3 (Source: P.A. 91-51, eff. 6-30-99; 91-954, eff. 1-1-02;  
4 92-484, eff. 8-23-01.)

5 Section 90. The State Mandates Act is amended by adding  
6 Section 8.26 as follows:

7 (30 ILCS 805/8.26 new)

8 Sec. 8.26. Exempt mandate. Notwithstanding Sections 6  
9 and 8 of this Act, no reimbursement by the State is required  
10 for the implementation of any mandate created by this  
11 amendatory Act of the 92nd General Assembly.

12 (Source: P.A. 91-51, eff. 6-30-99; 91-954, eff. 1-1-02;  
13 92-484, eff. 8-23-01.)

14 Section 99. Effective date. This Act takes effect upon  
15 becoming law.