

1 AMENDMENT TO SENATE BILL 1760

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1760 on page 1, by  
3 replacing lines 6 through 31 with the following:

4 "(35 ILCS 120/5k) (from Ch. 120, par. 444k)

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

23 (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 in which the building materials will be incorporated ~~retailer's place of business is located.~~ 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. ~~The corporate authorities of any municipality or county that adopts an ordinance or resolution imposing or changing any limitation on the enterprise zone exemption for building materials shall transmit to the Department of Revenue on or not later than 5 days after~~

1 publication, as provided by law, a certified copy of the  
2 ordinance or resolution imposing or changing these  
3 limitations, whereupon the Department of Revenue shall  
4 proceed to administer and enforce these limitations effective  
5 the first day of the second calendar month next following  
6 date of receipt by the Department of the certified ordinance  
7 or resolution. The provisions of this Section are exempt  
8 from Section 2-70.

9 (Source: P.A. 91-51, eff. 6-30-99; 91-954, eff. 1-1-02;  
10 92-484, eff. 8-23-01.)".