



# Illinois Department of Commerce & Economic Opportunity

JB Pritzker, Governor



**Enterprise Zone,  
High Impact Business  
Blue Collar Jobs Act  
and River Edge Redevelopment Zone Programs**

**ANNUAL REPORT 2023  
Illinois Department of Commerce and Economic Opportunity  
JB Pritzker, Governor**

**2023 Annual Report**  
**Enterprise Zone, High Impact Business, Blue Collar Jobs Act and River Edge Redevelopment Zone**

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## **ENTERPRISE ZONE PROGRAM**

### **Overview**

The Illinois Enterprise Zone Act, 20 ILCS 655/1, et seq. (the "Act"), was signed into law December 7, 1982. The purpose of the Act is to stimulate economic growth and neighborhood revitalization at the local level. This is accomplished through state and local tax incentives, regulatory relief, and improved government services. In accordance with the Illinois Enterprise Zone Act, the Illinois Department of Commerce and Economic Opportunity ("DCEO" or the "Department") is authorized to designate Enterprise Zones. Pursuant to the most recent amendments to the Act, applicants must satisfy certain statutory criteria as part of the application process. DCEO reviews the applications based on the scoring system set forth in the Act, and then submits its recommendations to the Enterprise Zone Board to review and either approve or deny such applications. The Department certifies zones based on the review and approval of the Enterprise Zone Board.

### **Program Activity**

During 2023, the Enterprise Zone Board did not need to convene under the Act to review and approve or deny applicants for Enterprise Zone designation as there were no submittals received prior to the December 31, 2022, deadline.

As detailed on pages 6 - 11 of the Illinois Department of Revenue (IDOR) companion report, the Enterprise Zone Program resulted in a total capital investment of \$1,726,264,000, the employment of 79,975 positions, the creation of 8,614 new jobs the retention of 38,893 jobs and \$141,867,000 in total state expenditures during the period of January 1, 2023, through December 31, 2023. Additionally, in association with the EZ program as of this reporting period for January 1, 2023, through December 31, 2023, there were four qualified applications submitted with no signed agreements for Enterprise Zone new construction credits projects awarded under the Blue Collar Jobs Act. No Enterprise Zone (EZ), High Impact Business (HIB) or River Edge Redevelopment Zone (RERZ) construction jobs credits have been awarded for this reporting period.

## **BENEFITS OF THE ENTERPRISE ZONE PROGRAM**

### **State Incentives**

The Illinois Enterprise Zone program offers numerous state incentives to encourage companies to locate or expand in Enterprise Zones. Currently, the following incentives are available:

#### **Enterprise Zone Investment Tax Credit**

The Investment Tax Credit provides for a 0.5% credit against the state income tax for investments made in "qualified property" that are placed in service in an Enterprise Zone. The credit shall be 0.5% of the basis for such property. The specific terms and conditions governing this tax credit are regulated by the Illinois Department of Revenue. Qualified property is statutorily defined in Sections 201(f) and (h) of the Illinois Income Tax Act.

#### **Enterprise Zone Building Materials Exemption Certificate (BMEC)**

A 6.25% state sales tax exemption is permitted on building materials to be incorporated into real estate located within an Enterprise Zone established by a county or municipality under the Act. Receipts for materials used for remodeling, rehabilitation or new construction may be deducted from such sales when calculating the tax imposed. For purposes of this exemption, "qualified sale" means a sale of building materials that will be incorporated into real estate as part of a building project for which a Certificate of Eligibility for Sales Tax Exemption has been issued by the Illinois Department of Revenue.

#### **Enterprise Zone Utility Tax Exemption**

A state utility tax exemption on gas, electricity, and the Illinois Commerce Commission's administrative charge, as well as the telecommunication excise tax, is available to businesses located within an Enterprise Zone.

Eligibility for this exemption is contingent upon one of the following:

- the business making a minimum eligible investment of \$5 million in an Enterprise Zone, which results in the creation of a minimum of 200 full-time equivalent jobs in Illinois; or
- the business making a minimum eligible investment of \$20 million in an Enterprise Zone, which results in the retention of a minimum of 1,000 full-time jobs in Illinois.

The majority of the jobs created or retained must be located in the Enterprise Zone in which the investment occurs. A business must submit an application to and be certified by the Department in order to receive an initial five-year exemption, not to exceed the termination date of the Enterprise Zone. At the expiration of this initial five-year period, certified businesses may apply to the Department for renewals of the exemption for additional five-year periods, not to exceed the termination date of the Enterprise Zone. Eligibility for renewal of the exemption is contingent upon the business maintaining the requisite number of full-time equivalent jobs in Illinois with the majority of the jobs being located within the Enterprise Zone in which the investment was made.

#### **Enterprise Zone Manufacturing Machinery and Equipment/Pollution Control Facilities (MM&E) Sales Tax Exemption**

A 6.25% state sales tax exemption is available on purchases of:

- All tangible personal property used or consumed in the process of manufacturing or assembling tangible personal property for wholesale or retail sale or lease, or in the process of graphic arts production; and
- Repair and replacement parts for machinery and equipment used in the manufacturing or assembling of tangible personal property, or in the process of graphic arts production for wholesale or retail sale or lease; and
- Equipment, manufacturing or graphic arts fuels, material, and supplies for the maintenance, repair, or operation of such manufacturing or assembling or graphic arts machinery or equipment.

Eligibility for this exemption is contingent upon one of the following:

- the business making a minimum eligible investment of \$5 million in an Enterprise Zone that results in the creation of a minimum of 200 full-time equivalent jobs in Illinois; or
- the business making a minimum eligible investment of \$40 million in an Enterprise Zone that results in the retention of a minimum of 2,000 full-time jobs in Illinois; or
- the business making a minimum eligible investment of \$40 million that results in the retention of at least 90% of the jobs in place on the date on which the exemption is granted for the duration of the exemption.

The majority of the jobs created or retained must be located in the Enterprise Zone in which the investment occurs. A business must submit an application to and be certified by the Department in order to receive an initial five-year exemption, not to exceed the termination date of the Enterprise Zone. At the expiration of this initial five-year period, certified businesses may apply to the Department for renewals of the exemption

for additional five-year periods, not to exceed the termination date of the Enterprise Zone. Eligibility for renewal of the exemption is contingent upon the business maintaining the requisite number of full-time equivalent jobs in Illinois with the majority of the jobs being located within the Enterprise Zone in which the investment was made.

### **Enterprise Zone Construction Jobs Credit**

A business entity in a certified Enterprise Zone that makes a capital investment of at least \$10,000,000 in an Enterprise Zone construction jobs project may receive an Enterprise Zone construction jobs credit against the tax imposed under subsections (a) and (b) of Section 201 of the Illinois Income Tax Act in an amount equal to 50% of the amount of the incremental income tax attributable to Enterprise Zone construction jobs credit employees employed in the course of completing an Enterprise Zone construction jobs project. However, the Enterprise Zone construction jobs credit may equal up to 75% of the amount of the incremental income tax attributable to Enterprise Zone construction jobs credit employees if the project is located in an underserved area.

### **Local Incentives**

In addition to state incentives, each zone offers local incentives to enhance business development projects. The incentives offered are determined by the local governments and authorized through local ordinance. The following list is not inclusive, but serves as an example of the most common local Enterprise Zone incentives offered:

- Abatement of property taxes on new improvements.
- Homesteading and Shop-steading programs.
- Waiver of business licensing and permit fees.
- Streamlined building code and zoning requirements.
- Special local financing programs and other resources.

## Population of Enterprise Zones

Enterprise Zones (1)(2)	Population		Increase/ Decrease	
	2022	2023	Individuals	%
Alexander/Pulaski County	9,791	9,606	-185	-1.9%
Altamont	34,300	34,331	31	0.1%
American Bottoms (SWIDA) (3)	252,265	251,018	-1,247	-0.5%
Beardstown	19,391	19,329	-62	-0.3%
Bedford Park	5,111,566	5,087,072	-24,494	-0.5%
Belleville	252,265	251,018	-1,247	-0.5%
Belvidere/Boone County	334,610	334,124	-486	-0.1%
Bensenville	921,664	921,213	-451	0.0%
Bloomington – Normal	257,868	257,296	-572	-0.2%
Bureau/Putnam County	1,449,293	1,449,508	215	0.0%
Cal-Sag	5,809,612	5,787,800	-21,812	-0.4%
Calumet Region	5,111,566	5,087,072	-24,494	-0.5%
Canton/ Fulton County	32,935	32,541	-394	-1.2%
Carbondale/Murphysboro/Jackson County	193,520	193,155	-365	-0.2%
Carmi/ White County/Edwards County	186,472	185,285	-1,187	-0.6%
Champaign/Champaign County	206,169	205,644	-525	-0.3%
Chicago I	5,111,566	5,087,072	-24,494	-0.5%
Chicago II	5,111,566	5,087,072	-24,494	-0.5%
Chicago III	5,111,566	5,087,072	-24,494	-0.5%
Chicago IV	5,111,566	5,087,072	-24,494	-0.5%
Chicago V	5,111,566	5,087,072	-24,494	-0.5%
Chicago VI	5,111,566	5,087,072	-24,494	-0.5%
Cicero	5,111,566	5,087,072	-24,494	-0.5%
Clark	25,468	25,349	-119	-0.5%
Clinton County	90,378	89,908	-470	-0.5%
Coles County	396,540	394,975	-1,565	-0.4%
Danville/Vermilion County	72,103	71,652	-451	-0.6%
Decatur/Macon County	406,990	405,175	-1,815	-0.4%
Dekalb County	1,677,464	1,681,705	4,241	0.3%
Des Plaines River Valley	751,195	754,306	3,111	0.4%
Diamond	1,000,891	1,003,875	2,984	0.3%
Douglas County	391,720	390,375	-1,345	-0.3%
Edgar County/ Paris	309,817	308,718	-1,099	-0.4%
Effingham/Effingham County	34,300	34,331	31	0.1%
Fairmont City/Caseyville/Brooklyn/St. Clair County	515,837	513,770	-2,067	-0.4%
Fairview Heights	252,265	251,018	-1,247	-0.5%
Flora/Clay County	13,077	12,999	-78	-0.6%
Franklin County I-57	103,759	103,844	85	0.1%
Franklin Park	5,111,566	5,087,072	-24,494	-0.5%
Galesburg	113,448	112,624	-824	-0.7%
Gateway Commerce Center (SWIDA) (3)	515,837	513,770	-2,067	-0.4%
Greater Centralia	123,884	123,314	-570	-0.5%
Greenville/Bond County	447,244	445,505	-1,739	-0.4%
Hamilton /Wayne County	134,105	133,404	-701	-0.5%
Harvard/Woodstock	1,577,241	1,581,417	4,176	0.3%
Hodgkins/McCook	5,111,566	5,087,072	-24,494	-0.5%

Jacksonville/Morgan County	48,709	48,393	-316	-0.6%
Jersey-Greene Intermodal	344,879	343,721	-1,158	-0.3%
Jo-Carroll (4)	37,424	37,282	-142	-0.4%
Joliet Arsenal (4)	698,046	700,728	2,682	0.4%
Kankakee County	132,491	132,076	-415	-0.3%
Kankakee River Valley	145,747	145,326	-421	-0.3%
Kewanee/Henry County	238,775	238,095	-680	-0.3%
Lee/Ogle	85,283	84,919	-364	-0.4%
Lincoln and 394 Corridor	5,809,612	5,787,800	-21,812	-0.4%
Lincoln/Logan County	128,999	128,181	-818	-0.6%
Loves Park/Machesney Park	281,542	280,922	-620	-0.2%
Macomb/Bushnell/McDonough County	83,856	83,299	-557	-0.7%
Macoupin County	206,747	205,500	-1,247	-0.6%
Madison County Discovery	613,433	611,023	-2,410	-0.4%
Massac County	13,827	13,661	-166	-1.2%
Monmouth/Warren County	71,148	70,684	-464	-0.7%
Monroe / Randolph County	390,281	388,434	-1,847	-0.5%
Montgomery County	508,125	505,866	-2,259	-0.4%
Mt. Carmel/Wabash County	76,982	76,373	-609	-0.8%
Mt. Vernon/Waltonville	134,363	133,803	-560	-0.4%
Nashville/ Washington County	144,396	143,817	-579	-0.4%
Northern Tazewell	345,787	345,339	-448	-0.1%
Northwest Illinois	413,867	412,574	-1,293	-0.3%
Olney/Richland/Newton/Jasper	24,727	24,632	-95	-0.4%
Ottawa Area	196,847	197,207	360	0.2%
Peoria Rural	178,000	177,513	-487	-0.3%
Peoria Urban	469,058	467,428	-1,630	-0.3%
Perry County	20,512	20,503	-9	0.0%
Quad Cities	141,559	141,236	-323	-0.2%
Quad Cities Regional Economic Development Authority (QCREZ) (5)	141,559	141,236	-323	-0.2%
Quincy/Adams County/Brown County	454,348	452,492	-1,856	-0.4%
Rantoul	206,169	205,644	-525	-0.3%
Riverbend	515,837	513,770	-2,067	-0.4%
Robinson/Crawford County	33,386	33,113	-273	-0.8%
Rockford EZ1	385,955	385,389	-566	-0.1%
Rockford I-90	385,955	385,389	-566	-0.1%
Salem/ Marion County	36,905	36,673	-232	-0.6%
Saline	23,052	22,873	-179	-0.8%
Southeastern Illinois Economic Development Authority (SIEDA) (8)	280,069	278,564	-1,505	-0.5%
Southern Tazewell	345,787	345,339	-448	-0.1%
Springfield/Sangamon County	194,151	193,491	-660	-0.3%
St. Clair County MidAmerica (SWIDA) (3)	515,837	513,770	-2,067	-0.4%
Streator Area	143,698	143,629	-69	0.0%
SW Madison County	515,837	513,770	-2,067	-0.4%
Taylorville/Christian County	206,747	205,500	-1,247	-0.6%
Upper Illinois River Valley Development Authority (UIRVDA) (7)	1,884,471	1,888,378	3,907	0.2%
Urbana/Champaign County	206,169	205,644	-525	-0.3%
Vandalia/Fayette County	21,270	21,164	-106	-0.5%
Waukegan-North Chicago	709,899	708,760	-1,139	-0.2%
West Regional	5,111,566	5,087,072	-24,494	-0.5%



Western Hoffman Estates	5,111,566	5,087,072	-24,494	-0.5%
Western Illinois Economic Development Authority (WIEDA) (6)	254,161	252,618	-1,543	-0.6%
Whiteside/Carroll	296,976	296,179	-797	-0.3%
Will County/Cook County	5,809,612	5,787,800	-21,812	-0.4%
Williamson County	216,572	216,028	-544	-0.3%
Zion Benton	709,899	708,760	-1,139	-0.2%
Illinois Statewide	12,582,032	12,549,689	-32,343	-0.3%

\*The annual Statistical Data presented in this table represents the calculated estimated population of the county and or counties of the listed Enterprise Zone's local labor market area, based on data obtained from U.S. Census Bureau.

- (1) The Enterprise Zones listed represent those zones which were in effect during the period of January 1, 2023, through December 31, 2023.
- (2) The totals and percentages were calculated using the statistical data of the local labor market of the county and or counties in which the Enterprise Zone boundaries were located. Actual zone boundaries may vary from the established boundaries of the applicable county or counties.
- (3) Certified under the auspices of the Southwestern Illinois Development Authority Act (SWIDA).
- (4) Certified as a qualified closed military base.
- (5) Certified under the auspices of the Quad Cities Regional Economic Development Authority (QREDA).
- (6) Certified under the auspices of the Western Illinois Economic Development Authority Act (WIEDA)
- (7) Certified under the auspices of the Upper Illinois River Valley Development Authority Act (UIRVDA).
- (8) Certified under the auspices of the Southeastern Illinois Economic Development Authority Act (SIEDA).

## Per Capita Income of Enterprise Zones

Enterprise Zones (1)(2)                      Per Capita Income (\$)                      Increase/ Decrease

Zone	2021	2022	Change	%
Alexander/Pulaski County	50,261	47,298	-2,963	-5.9%
Altamont	61,218	62,321	1,103	1.8%
American Bottoms (SWIDA) (3)	54,185	54,666	481	0.9%
Beardstown	49,804	51,204	1,399	2.8%
Bedford Park	73,557	72,847	-710	-1.0%
Belleville	54,185	54,666	481	0.9%
Belvidere/Boone County	51,140	50,806	-333	-0.7%
Bensenville	85,498	88,588	3,090	3.6%
Bloomington – Normal	58,739	59,049	310	0.5%
Bureau/Putnam County	55,218	55,157	-61	-0.1%
Cal-Sag	72,217	71,744	-473	-0.7%
Calumet Region	73,557	72,847	-710	-1.0%
Canton/ Fulton County	46,395	47,964	1,569	3.4%
Carbondale/ Murphysboro/Jackson County	48,264	47,793	-471	-1.0%
Carmi/ White County/Edwards County	48,290	48,237	-52	-0.1%
Champaign/Champaign County	54,638	54,633	-5	0.0%
Chicago I	73,557	72,847	-710	-1.0%
Chicago II	73,557	72,847	-710	-1.0%
Chicago III	73,557	72,847	-710	-1.0%
Chicago IV	73,557	72,847	-710	-1.0%
Chicago V	73,557	72,847	-710	-1.0%
Chicago VI	73,557	72,847	-710	-1.0%
Cicero	73,557	72,847	-710	-1.0%
Clark	64,509	66,600	2,091	3.2%
Clinton County	51,715	52,785	1,070	2.1%
Coles County	53,191	53,091	-100	-0.2%
Danville/Vermilion County	49,265	49,105	-159	-0.3%
Decatur/Macon County	56,074	56,207	133	0.2%
Dekalb County	58,431	58,904	473	0.8%
Des Plaines River Valley	62,524	63,463	938	1.5%
Diamond	61,157	61,971	814	1.3%
Douglas County	55,000	55,093	92	0.2%
Edgar County/ Paris	53,211	53,261	50	0.1%
Effingham/Effingham County	61,218	62,321	1,103	1.8%
Fairmont City/Caseyville/Brooklyn/St. Clair County	54,875	55,343	469	0.9%
Fairview Heights	54,185	54,666	481	0.9%
Flora/Clay County	49,656	49,215	-441	-0.9%
Franklin County I-57	49,868	49,470	-398	-0.8%
Franklin Park	73,557	72,847	-710	-1.0%
Galesburg	49,495	50,148	654	1.3%
Gateway Commerce Center (SWIDA) (3)	54,875	55,343	469	0.9%
Greater Centralia	52,307	52,982	674	1.3%
Greenville/Bond County	52,938	53,527	589	1.1%
Hamilton/Wayne County	48,519	48,536	17	0.0%
Harvard/Woodstock	58,867	59,406	539	0.9%
Hodgkins/McCook	73,557	72,847	-710	-1.0%

Jacksonville/Morgan County	50,382	51,378	997	2.0%
Jersey-Greene Intermodal	54,388	55,043	655	1.2%
Jo-Carroll (4)	53,737	55,479	1,742	3.2%
Joliet Arsenal (4)	62,272	63,653	1,381	2.2%
Kankakee County	53,772	52,315	-1,458	-2.7%
Kankakee River Valley	54,545	53,410	-1,135	-2.1%
Kewanee	51,398	49,905	-1,494	-2.9%
Lee/Ogle	52,283	53,699	1,416	2.7%
Lincoln and 394 Corridor	72,217	71,744	-473	-0.7%
Lincoln/Logan County	54,515	54,956	441	0.8%
Loves Park/Machesney Park	50,510	49,920	-590	-1.2%
Macomb/Bushnell/McDonough County	49,191	50,121	930	1.9%
Macoupin County	52,122	52,503	382	0.7%
Madison County Discovery	54,344	54,976	632	1.2%
Massac County	46,618	44,953	-1,665	-3.6%
Monmouth/Warren County	49,615	49,830	215	0.4%
Monroe/ Randolph County	52,968	53,549	581	1.1%
Montgomery County	53,340	53,747	407	0.8%
Mt. Carmel/Wabash County	49,101	49,698	598	1.2%
Mt. Vernon/Waltonville	48,327	48,036	-291	-0.6%
Nashville/ Washington County	51,079	51,548	469	0.9%
Northern Tazewell	56,924	57,930	1,006	1.8%
Northwest Illinois	51,148	51,327	179	0.3%
Olney/Richland/Newton/Jasper	51,162	53,704	2,542	5.0%
Ottawa Area	57,221	56,010	-1,211	-2.1%
Peoria Rural	57,439	57,356	-83	-0.1%
Peoria Urban	55,457	55,381	-77	-0.1%
Perry County	43,777	42,923	-854	-2.0%
Quad Cities	51,429	48,787	-2,642	-5.1%
Quad Cities Regional Economic Development Authority (QCREZ) (5)	51,429	48,787	-2,642	-5.1%
Quincy/Adams County/Brown County	52,135	53,185	1,050	2.0%
Rantoul	54,638	54,633	-5	0.0%
Riverbend	54,875	55,343	469	0.9%
Robinson/Crawford County	51,313	51,550	237	0.5%
Rockford EZ1	51,393	51,330	-63	-0.1%
Rockford I-90	51,393	51,330	-63	-0.1%
Salem/ Marion County	50,107	50,032	-74	-0.1%
Saline	47,402	46,756	-647	-1.4%
Southeastern Illinois Economic Development Authority (SIEDA) (8)	52,631	53,111	480	0.9%
Southern Tazewell	56,924	57,930	1,006	1.8%
Springfield/Sangamon County	57,206	57,167	-39	-0.1%
St. Clair County MidAmerica (SWIDA) (3)	54,875	55,343	469	0.9%
Streator Area	54,063	54,180	117	0.2%
SW Madison County	54,875	55,343	469	0.9%
Taylorville/Christian County	52,122	52,503	382	0.7%
Upper Illinois River Valley Development Authority (UIRVDA) (7)	71,941	74,235	2,294	3.2%
Urbana/Champaign County	54,638	54,633	-5	0.0%
Vandalia/Fayette County	44,763	44,553	-210	-0.5%
Waukegan-North Chicago	89,025	94,022	4,997	5.6%
West Regional	73,735	74,279	544	0.7%

Western Hoffman Estates	51,605	52,783	1,177	2.3%
Western Illinois Economic Development Authority (WIEDA) (6)	73,557	72,847	-710	-1.0%
Whiteside/Carroll	51,765	51,008	-758	-1.5%
Will County/Cook County	72,217	71,744	-473	-0.7%
Williamson County	48,172	47,683	-489	-1.0%
Zion Benton	89,025	94,022	4,997	5.6%
Illinois Statewide	67,244	67,655	411	0.6%

\*The annual Statistical Data presented in this table represents the calculated estimated per capita income of the county / counties of the listed Enterprise Zone's local Labor market, based on data obtained from the U.S. Department of Commerce, Bureau of Economic Analysis, 2021 & 2022. 2023 per capita income information by county is unavailable until November 2024.

- (1) The Enterprise Zones listed represent those zones which were in effect during the period of January 1, 2023, through December 31, 2023.
- (2) The estimated totals and percentages were calculated using the statistical data of the local labor market of the county and or counties in which the Enterprise Zone boundaries were located. Actual zone boundaries may vary from the established boundaries of the applicable county or counties.
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- (8) Certified under the auspices of the Southeastern Illinois Economic Development Authority Act (SIEDA).



Jacksonville/Morgan County	4.3	4.3	0.0
Jersey-Greene Intermodal	3.9	4.1	0.2
Jo-Carroll (4)	3.9	4.2	0.3
Joliet Arsenal (4)	4.5	4.2	-0.3
Kankakee County	5.3	5.6	0.3
Kankakee River Valley	5.2	5.5	0.3
Kewanee/Henry County	4.6	5.1	0.5
Lee/Ogle	4.7	5.0	0.3
Lincoln and 394 Corridor	4.9	4.4	-0.5
Lincoln/Logan County	5.5	5.8	0.3
Loves Park/Machesney Park	6.1	6.2	0.1
Macomb/Bushnell/McDonough County	4.6	4.8	0.2
Macoupin County	5.1	5.3	0.2
Madison County Discovery	4.1	4.3	0.2
Massac County	5.0	5.0	0.0
Monmouth/Warren County	4.9	5.0	0.1
Monroe/ Randolph County	4.3	4.4	0.1
Montgomery County	4.4	4.6	0.2
Mt. Carmel/Wabash County	4.2	4.3	0.1
Mt. Vernon/Waltonville	4.8	4.9	0.1
Nashville/ Washington County	4.1	4.1	0.0
Northern Tazewell	4.7	4.9	0.2
Northwest Illinois	5.6	5.8	0.2
Olney/Richland/Newton/Jasper	3.9	4.1	0.2
Ottawa Area	4.8	5.2	0.4
Peoria Rural	5.3	5.5	0.2
Peoria Urban	4.6	4.8	0.2
Perry County	5.2	5.3	0.1
Quad Cities	4.5	5.1	0.6
Quad Cities Regional Economic Development Authority (QCREZ) (5)	4.5	5.1	0.6
Quincy/Adams County/Brown County	4.3	4.4	0.1
Rantoul	3.9	4.1	0.2
Riverbend	4.2	4.4	0.2
Robinson/Crawford County	4.9	4.5	-0.4
Rockford EZ1	6.0	6.2	0.2
Rockford I-90	6.0	6.2	0.2
Salem/ Marion County	4.8	4.9	0.1
Saline	5.3	5.0	-0.3
Southeastern Illinois Economic Development Authority (SIEDA) (8)	4.2	4.3	0.1
Southern Tazewell	4.7	4.9	0.2
Springfield/Sangamon County	4.2	4.3	0.1
St. Clair County MidAmerica (SWIDA) (3)	4.2	4.4	0.2
Streator Area	4.9	5.4	0.5
SW Madison County	4.2	4.4	0.2
Taylorville/Christian County	5.1	5.3	0.2
Upper Illinois River Valley Development Authority (UIRVDA) (7)	4.4	4.8	0.4
Urbana/Champaign County	3.9	4.1	0.2
Vandalia/Fayette County	4.5	4.9	0.4
Waukegan-North Chicago	4.4	5.0	0.6
West Regional	4.9	4.4	-0.5

Western Hoffman Estates	4.9	4.4	-0.5
Western Illinois Economic Development Authority (WIEDA) (6)	4.1	4.3	0.2
Whiteside/Carroll	4.5	4.9	0.4
Will County/Cook County	4.9	4.4	-0.5
Williamson County	4.8	4.8	0.0
Zion Benton	4.4	5.0	0.6
Illinois Statewide	4.5%	4.6%	0.1%

\*The annual Statistical Data presented in this table represents the calculated estimated unemployed individuals residing within the county and or counties of the Enterprise Zone's local labor market area based upon data obtained from the Illinois Department of Employment Security.

(1) The Enterprise Zones listed represent those zones which were in effect during the period of January 1, 2023, through December 31, 2023.

(2) The totals and percentages were calculated using the statistical data of the local labor market of the county and or counties in which the Enterprise Zones boundaries were located. Actual zone boundaries may vary from the established boundaries of the applicable county or counties.

(3) Certified under the auspices of the Southwestern Illinois Development Authority Act (SWIDA).

(4) Certified as a qualified closed military base.

(5) Certified under the auspices of the Quad Cities Regional Economic Development Authority (QREDA).

(6) Certified under the auspices of the Western Illinois Economic Development Authority Act (WIEDA)

(7) Certified under the auspices of the Upper Illinois River Valley Development Authority Act (UIRVDA).

(8) Certified under the auspices of the Southeastern Illinois Economic Development Authority Act (SIEDA).

## **HIGH IMPACT BUSINESS (HIB) PROGRAM**

### **Overview**

The High Impact Business Program, 20 ILCS 655/5.5, is designed to encourage large scale economic development activities by providing tax incentives to companies that:

- are not located within an Enterprise Zone; and
- intend to make a minimum eligible investment of \$12 million that will be placed in service in qualified property in Illinois and intend to create 500 full-time equivalent jobs at a designated location in Illinois; or
- intend to make a minimum eligible investment of \$30 million that will be placed in service in qualified property in Illinois and intend to retain 1,500 full-time equivalent jobs at a designated location in Illinois; or
- intend to establish a new electric generating facility at a designated location in Illinois; or
- intend to establish a new gasification facility at a designated location in Illinois; or
- intend to establish production operations at a new coal mine, re-establish production operations at a closed coal mine, or expand production at an existing coal mine at a designated location in Illinois; or
- intend to construct new transmission facilities or upgrade existing transmission facilities at designated locations in Illinois; or
- intend to establish a new wind power facility at a designated location in Illinois; or
- intend to establish a qualifying fertilizer plant at a designated location in Illinois; or
- intend to establish a new utility-scale solar power facility at a designated location in Illinois; or
- intend to establish a cultured cell material food production facility in Illinois; or
- intend to establish an existing or new planned grocery store as defined in Section 5 of the Grocery Initiative Act.

### **Program Activity**

As detailed on page 12 of the IDOR companion report, the High Impact Business Program resulted in total capital investments of \$871,92,000, a current employment of 24,376, a total of 13,265 retained jobs and \$30,983,000 in total state expenditures during the period of January 1, 2023, through December 31, 2023. There have been no applications submitted, reviewed, or signed agreements for a HIB Blue Collar Jobs Act Project. No HIB construction jobs credits have been awarded for this reporting period.

## **BENEFITS OF THE HIGH IMPACT BUSINESS (HIB) PROGRAM**

### **State Incentives**

The Illinois High Impact Business Program offers numerous state incentives to encourage companies to locate or expand their large-scale operations. Currently, the following incentives are available:

#### **High Impact Business Investment Tax Credit**

The Investment Tax Credit provides for a 0.5% credit against the state income tax for investments made in "qualified property" that are placed in service at a designated location in Illinois. The credit shall be 0.5% of the basis for such property. The specific terms and conditions governing this tax credit are regulated by the Illinois Department of Revenue. Qualified property is statutorily defined in Section 20 I (f) and (h) of the Illinois Income Tax Act.

#### **High Impact Business Building Materials Exemption Certificate (BMEC)**

A 6.25% state sales tax exemption is permitted on building materials to be incorporated into real estate located at a designated location in Illinois. Receipts for materials used for remodeling, rehabilitation or new construction may be deducted from such sales when calculating the tax imposed. For purposes of



this exemption, "qualified sale" means a sale of building materials that will be incorporated into real estate as part of a building project for which a Certificate of Eligibility for Sales Tax Exemption has been issued by the Illinois Department of Revenue.

### **High Impact Business Utility Tax Exemption**

A 6.25% state sales tax exemption is available on purchases of gas and electricity as well as an exemption from the Illinois Commerce Commission's administrative charge. In addition, High Impact Businesses which are located within a Foreign Trade Zone or Sub-Zone are also exempt from the telecommunication excise tax.

Eligibility for this exemption is contingent upon one of the following:

- the business making a minimum eligible investment of \$12 million in an Enterprise Zone, which results in the creation of a minimum of 500 full-time equivalent jobs in Illinois; or
- the business making a minimum eligible investment of \$30 million in an Enterprise Zone, which results in the retention of a minimum of 1,500 full-time jobs in Illinois.

The jobs created or retained must be located at a designated location in Illinois. A business must submit an application to and be certified by the Department in order to receive an initial five-year exemption, not to exceed the termination date of the High Impact Business designation. At the expiration of this initial five-year period, certified businesses may apply to the Department for renewals of the exemption for additional five-year periods, not to exceed the termination date of the High Impact Business designation. Eligibility for renewal of the exemption is contingent upon the business maintaining the requisite number of full-time equivalent jobs at a designated location in Illinois.

### **High Impact Business Manufacturing Machinery and Equipment/Pollution Control Facilities Sales Tax Exemption (MM&E)**

A 6.25% state sales tax exemption is available on purchases of:

- All tangible personal property used or consumed in the process of manufacturing or assembling tangible personal property for wholesale or retail sale or lease, or in the process of graphic arts production; and
- Repair and replacement parts for machinery and equipment used in the manufacturing or assembling of tangible personal property, or in the process of graphic arts production for wholesale or retail sale or lease; and
- Equipment, manufacturing or graphic arts fuels, material, and supplies for the maintenance, repair, or operation of such manufacturing or assembling or graphic arts machinery or equipment.

#### **Eligibility**

Eligibility for this exemption is contingent upon one of the following:

- the business making a minimum eligible investment of \$12 million that results in the creation of a minimum of 500 full-time equivalent jobs in Illinois; or
- the business making a minimum eligible investment of \$30 million that results in the retention of a minimum of 1,500 full-time jobs in Illinois.

The jobs created or retained must be located at a designated location in Illinois. A business must submit an application to and be certified by the Department in order to receive an initial five-year exemption, not to exceed the termination date of the High Impact Business designation. At the expiration of this initial five-year period, certified businesses may apply to the Department for renewals of the exemption for additional five-year periods, not to exceed the termination date of the High Impact Business designation. Eligibility for renewal of the exemption is contingent upon the business maintaining the requisite number of full-time equivalent jobs at a designated location in Illinois.

## **High Impact Business Construction Jobs Credit**

A High Impact Business may receive a tax credit against the tax imposed under IITA Section 201(a) and (b) in an amount equal to 50% of the amount of the incremental income tax attributable to High Impact Business construction jobs credit employees employed while completing a High Impact Business construction jobs project. However, the High Impact Business construction jobs credit may equal up to 75% of the amount of the incremental income tax attributable to High Impact Business construction jobs credit employees if the High Impact Business construction jobs credit project is in an underserved area.

### **Eligibility**

A business entity that has been certified as a High Impact Business and is engaged and executing a High Impact Business construction jobs project is eligible to receive a High Impact Business jobs credit for employees employed in the completion of that construction project.

## **BLUE COLLAR JOBS ACT (BCJA) TAX CREDIT PROGRAM**

### **Overview**

The Blue Collar Jobs Act (BJCA) program was created by Article 20 of P.A. 101-009 that creates the Enterprise Zone construction jobs credit, the High Impact Business construction jobs credit, the River Edge construction jobs credit, and the New Construction EDGE credit (portions related to this Part codified at 20 ILCS 655/5.5 and 13). The BCJA program supports large-scale economic development activities by providing corporate income tax credits to companies that make substantial capital investments in Illinois. The tax credits are based on the wages paid to construction workers employed on eligible projects. To be eligible, a company must be located in an Enterprise Zone (EZ) with a minimum capital investment of \$10 million, or be located in a River Edge Redevelopment Zone (RERZ) with a minimum capital investment of \$1 million, or be designated as a certified High Impact Business (HIB), or have a project with a minimum capital investment of \$10 million with an agreement under the Economic Development for a Growing Economy (EDGE) Program.

### **Program Activity**

As of this reporting period for January 1, 2023, through December 31, 2023, there have been five qualified applications submitted and under review as a potential Blue Collar Jobs Act Project. No BCJA credits have been awarded for this reporting period.

## **BENEFITS OF THE BLUE COLLAR JOBS ACT (BCJA) PROGRAM**

### **State Incentives**

The Blue Collar Jobs Act Program offers eligible companies to receive construction jobs credit against the tax imposed under subsections (a) and (b) of Section 201 of the Illinois Income Tax Act in the amount equal to 50% (or up to 75% if the project is located in an underserved area) of the incremental income tax attributable to Enterprise Zone construction jobs credit employees.

## **RIVER EDGE REDEVELOPMENT ZONE (RERZ) PROGRAM**

### **Overview**

The River Edge Redevelopment Zone Act, 65 ILCS 115 /10 1, et seq. is designed to help revitalize riverfront areas by providing local developers and businesses with the critical tools to revive and redevelop blighted, abandoned or contaminated properties that will stimulate investment opportunities and create Illinois jobs. The River Edge Redevelopment Initiative includes the designation of redevelopment zones that are eligible to receive tax credits and exemptions and grant funding to support environmental remediation and redevelopment efforts that will lead to economic revitalization in these areas. This initiative combines resources across state agencies and is administered primarily by the Department and the Illinois Environmental Protection Agency (IEPA). The Department has designated River Edge Redevelopment Zones in the cities of Aurora, East St. Louis, Elgin, Peoria, and Rockford.

### ***Aurora Zone***

The City of Aurora's River Edge Redevelopment Zone, which began on March 21, 2007, and will continue until December 31, 2037, consists of former industrial land lining its east and west riverfronts of the Fox River.

### ***East St. Louis Zone***

The City of East St. Louis' River Edge Redevelopment Zone encompasses a majority of the city with adjacent territory to the Mississippi River for a total of just under 12 square miles. Its zone began December 31, 2007, and will continue until December 31, 2037.

### ***Elgin Zone***

The City of Elgin's River Edge Redevelopment Zone provides a critical tool to further the redevelopment of the City's downtown and create new economic opportunities along the Fox River. This zone began on December 16, 2009, and expires on December 31, 2039.

### ***Peoria Zone***

The City of Peoria applied for and received a River Edge Redevelopment Zone designation on December 1, 2013, which continues until December 31, 2043. The zone, known as the Warehouse District, is approximately one-half square mile in the downtown area.

### ***Rockford Zone***

In Rockford, the River Edge Redevelopment Zone will allow for multiple redevelopment projects using abandoned industrial and commercial sites along the Rock River. Rockford River Edge Redevelopment Zone began August 10, 2007, and continues until December 31, 2037.

### **Program Activity**

As detailed on page 13 of the IDOR companion report, the River Edge Redevelopment Zone Program resulted in the total employment of five jobs, and \$229,000 in total state tax expenditures during the period of January 1, 2023, through December 31, 2023. During this reporting period, Joliet and Kankakee have been nominated as potential locations for RERZ certification. Additionally, as of this reporting period for January 1, 2023, through December 31, 2023, there has been one associated River Edge Redevelopment Blue Collar Jobs Act application submitted and under review. No River Edge Construction Jobs Tax credits have been awarded for this reporting period.

## **BENEFITS OF THE RIVER EDGE REDEVELOPMENT ZONE PROGRAM**

### **State Incentives**

The Illinois River Edge Redevelopment Zone Program offers numerous state incentives to encourage companies to locate or expand in zones. Currently, the following incentives are available:

#### **River Edge Construction Jobs Tax Credit**

A business entity executing a \$1 million project within a RERZ may receive a tax credit against the tax imposed under IITA Section 201(a) and (b) in an amount equal to 50% (or up to 75% if the project is located in an underserved area) of the amount of the incremental income tax attributable to River Edge construction jobs employees employed in the course of completing a River Edge construction jobs project.

#### **River Edge Redevelopment Zone Interest Income Tax Credit**

The River Edge Redevelopment Zone Interest Income Tax Credit allows financial corporations to deduct an amount equal to the interest received for a loan for development in the zone from their corporate state income tax. Loans must be secured by property located within the zone.

#### **River Edge Redevelopment Building Materials Exemption Certificate (BMEC)**

A 6.25% state sales tax exemption is permitted on building materials to be incorporated into real estate located within a certified River Edge Redevelopment Zone. Receipts for materials used for remodeling, rehabilitation or new construction may be deducted from such sales when calculating the tax imposed. For purposes of this exemption, "qualified sale" means a sale of building materials that will be incorporated into real estate as part of a building project for which a Certificate of Eligibility for Sales Tax Exemption has been issued by the Illinois Department of Revenue.

#### **Environmental Remediation Tax Credit**

The Environmental Remediation Tax Credit allows for a credit against state income taxes for some non-reimbursed eligible costs for remediation work done on a River Edge Redevelopment Zone site resulting in a "No Further Remediation Letter" being issued. This requires a review by the Illinois Environmental Protection Agency (IEPA). The credit is 0.25 for each dollar spent for non-reimbursed remediation expenses.

#### **Historic Tax Credit**

The Illinois Historic Preservation Tax Credit Program provides a state income-tax credit equal to 25% of a project's qualified expenditures to owners of certified historic structures located within a River Edge Redevelopment Zone who undertake certified rehabilitations during the taxable year. The incentive is administered by the Illinois State Historic Preservation Office (IL SHPO), a division within the Illinois Department of Natural Resources.

### **Local Incentives**

In addition to state incentives, each zone may offer property tax abatement to enhance business development projects. The terms and conditions of the property tax abatements are determined by the local government and authorized through local ordinance.

**ENTERPRISE ZONE,  
RIVER EDGE REDEVELOPMENT ZONE,  
AND HIGH IMPACT BUSINESS  
TAX INCENTIVES**

**CALENDAR YEAR 2023**

**Submitted by**

**Illinois Department of Revenue  
Under section 8.1(d) of the Illinois Enterprise Zone Act  
20 ILCS 655/8.1(d) (2012)**

**July 31, 2024**

**Illinois Department of Revenue's  
Report on Enterprise Zone, River Edge Redevelopment Zone and  
High Impact Business Tax Incentives**

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Chicago IL 60661  
312.814.3190



JB Pritzker  
Governor

David Harris  
Director

STATE OF ILLINOIS  
**DEPARTMENT OF REVENUE**

July 31, 2024

Kristin A. Richards, Director  
Illinois Department of Commerce and  
Economic Opportunity  
555 West Monroe Street, 12<sup>th</sup> Floor  
Chicago, IL 60661

Dear Director Richards:

In accordance with section 8.1(d) of the Illinois Enterprise Zone Act, *20 ILCS 655/8.1(d)*, I am enclosing the Illinois Department of Revenue's (IDOR) 2024 Report on Enterprise Zone, River Edge Redevelopment Zone (RERZ) and High Impact Business Tax Incentives. The report details the tax incentives, job creation and capital investment data for calendar year 2023, disclosed to IDOR by those receiving the tax incentives, along with additional reports submitted by purchasers of building materials for eligible projects and by utility service providers.

**Methodology**

The data in this report was gathered from several sources statutorily required to provide information to IDOR.

Section 8.1(a) of the Illinois Enterprise Zone Act requires businesses that "receive[d] tax incentives due to [their] location within an Enterprise Zone," and entities designated as High Impact Businesses by the Department of Commerce and Economic Opportunity, to detail the tax incentives they received in 2023 and provide certain job creation and capital investment data. *20 ILCS 655/8.1(a)*. Two hundred eleven businesses located in an Enterprise Zone and fifteen High Impact Businesses filed reports. Each report disclosed "the total Enterprise Zone or High Impact Business tax benefits received by the business broken down by incentive category and enterprise zone."<sup>1</sup> *Id.* Each report also disclosed "job creation, retention and capital investment numbers within the zone." *20 ILCS 655/8.1(c)*.

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<sup>1</sup> The incentive categories include: sales tax, see *35 ILCS 120/5k, 5(l) (2012), 35 ILCS 120/1(e), 1(j) (2012)*; utility tax, *35 ILCS 173/5-50 (2012), 220 ILCS 5/9-222, 9-222.1 (2012)*; income tax, *35 ILCS 5/201(f) (2012)*, and property tax, *35 ILCS 200/18-170 (2012)*.



Section 10-10.2(a) and 10-10.2(c) of the River Edge Redevelopment Zone Act, *65 ILCS 115/10-10.2(a), 10-10.2(c)*, requires identical reports from those businesses receiving tax incentives because of their location in a RERZ. Two businesses filed RERZ reports.

Section 8.1(a-5) of the Illinois Enterprise Zone Act requires any “contractor or other entity that has been issued an Enterprise Zone Building Materials Exemption Certificate” to report the total value of tax- exempt building materials purchased using the certificate. Section 10-10.2(a- 5) of the River Edge Redevelopment Zone Act requires identical reports from contractors issued an RERZ exemption certificate. The statutory amendment requiring reporting from holders of building materials exemption certificates took effect in 2013. This report reflects exempt building material purchases which were separately reported by the purchasers under section 8.1(a-5). The Department received 1,861 reports last year.

Businesses located in an Enterprise Zone, and High Impact Businesses, are exempt from the Illinois Gas Revenue Tax, Electricity Excise Tax, and the Telecommunications Excise Tax. *220 ILCS 5/9-222, 5/9-222.1A*. Section 8.1(b) of the Illinois Enterprise Zone Act requires providers of utility services to “itemize the amount of the deduction taken under [each utility tax] act due to the location of a business in an Enterprise Zone or its designation as a High Impact Business.” *20 ILCS 655/8.1(b)*. Section 10-10.2(b) of the River Edge Redevelopment Zone Act requires utility providers to report the same data for businesses located in any of the State’s five RERZs. *65 ILCS 115/10-10.2(b)*. IDOR received fifteen reports from providers of utility services.

In summary, the data in this report was derived from the mandatory business reports submitted under section 8.1(a) and 8.1(a-5) of the Enterprise Zone Act and 10-10.2(a) and 10.2(a-5) of the River Edge Redevelopment Zone Act. IDOR staff checked this data against other available sources of information, including reports submitted by utilities and purchasers of building materials for eligible projects. Reports were submitted electronically February through June of 2024. Data was requested for the 2023 calendar year.

### **Limitations**

This 2024 report is the twelfth provided under the 2012 amendments to the Enterprise Zone Act. Some of the data submitted to IDOR – such as the identity of those purchasing building materials, the value of tax-exempt building materials, the value of property tax abatements in Enterprise Zones, and the value of the Gas Use Tax exemptions – was not available previously from any source. Some of the self-reported data could not be reliably confirmed through independent investigation. Consequently, IDOR could not confirm the completeness or accuracy of all the tax expenditures reported.

IDOR expects compliance levels and verification procedures to improve going forward as more businesses and administrators learn of the reporting requirements, create internal compliance procedures, and seek to avoid penalties for noncompliance. *20 ILCS 655/8.1(a); 65 ILCS 115/10-10.2(a)*. Similarly, the State’s ability to secure accurate data will improve because of comparisons to historic reporting, the development of new procedures to improve the quality of submissions, and the State’s ability to verify those submissions.

## Summary of Data

This report details the costs to the State of the tax incentives provided to High Impact Businesses and businesses located in Enterprise Zones and River Edge Redevelopment Zones. It also includes property tax abatement data reported by recipients of such abatements that are located either in an Enterprise Zone or are a High Impact Business. This report does not calculate the value of exemptions from local sales tax or the local portion of State sales tax because local costs vary based on factors specific to each local taxing jurisdiction.

In 2023, the total Enterprise Zone, High Impact Business, and River Edge Redevelopment Zone tax incentives resulted in the State foregoing approximately \$173 million in tax revenue. The three largest components of these tax expenditures were the expanded manufacturing machinery and equipment exemption (approximately \$17 million), investment credits (approximately \$15 million), and the sales tax exemption on building materials (approximately \$107 million), accounting for approximately 80 percent of the total State tax expenditures.

In the aggregate, businesses receiving tax incentives reported a net job gain of 7,398 while investing approximately \$2.598 billion in 2023. However, one year or several year's data does not tell the story of success or failure of any individual Enterprise Zone. Zones have a 15-year life and should not be evaluated based on a one-year snapshot of activity.

The value of all exemptions, broken down by exemption category and by Enterprise Zone is included on the table contained in this report. Investment and jobs data reported to IDOR also is provided in the attached tables, broken down by Enterprise Zone. Exemption and job creation data for High Impact Businesses are reported in the aggregate to comply with the requirements of section 8.1(d) of the Illinois Enterprise Zone Act. The report also includes charts breaking down the total tax expenditures by category and by geographic region.

## Conclusion

The submission of this report fulfills IDOR's duty under section 8.1(d) of the Illinois Enterprise Zone Act, *20 ILCS 65518. t(d) (2012.)* Reporting on 2024 tax incentives, job creation and investment will begin in January 2025. A report will be produced and provided to DCEO no later than August 1, 2025.

Sincerely,

  
DAVID HARRIS  
Director

# Enterprise Zone Incentive Reporting 2023 - Tax Expenditures (all \$ in thousands)

Zone Name <sup>1</sup>	Sales Tax		Utility Taxes			Income Tax		Total State Tax Expenditures*	Net Property Tax <sup>2</sup>	
	Building Materials	M&E Manufacturing	Pollution Control	Other Sales Tax <sup>2</sup>	Telecom	Natural Gas <sup>3</sup>	Electricity			Investment Credit
<b>Total</b>	<b>\$84,394</b>	<b>\$12,319</b>	<b>\$1,878</b>	<b>\$1,289</b>	<b>\$3,110</b>	<b>\$13,156</b>	<b>\$11,828</b>	<b>\$13,893</b>	<b>\$141,867</b>	<b>\$6,276</b>
Alexander/Pulaski County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allamont/Efingham County	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
American Bottoms	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Beardstown	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bedford Park	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$61	\$103	\$0
Belleville	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$51	\$120	\$0
Belvidere/Boone County	\$1,981	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$1,989	\$0
Bensenville	\$540	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$546	\$0
Bloomington-Normal	\$1,575	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$1,577	\$0
Bureau/Putnam Area	\$1,198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,365	\$0
Cal-Sag	\$1,321	\$0	\$0	\$0	\$0	\$0	\$0	\$202	\$0	\$0
Calumet Region	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$27	\$296	\$0
Carroll/Fulton County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61	\$0
Carmi/White County/Edwards County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19	\$0
Champaign/Champaign County	\$302	\$0	\$0	\$0	\$0	\$0	\$0	\$55	\$357	\$0
Chicago I	\$2,443	\$0	\$0	\$0	\$0	\$0	\$0	\$197	\$2,654	\$0
Chicago II	\$568	\$0	\$0	\$0	\$0	\$0	\$0	\$172	\$740	\$0
Chicago III	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$60	\$2,081	\$0
Chicago IV	\$10,815	\$0	\$0	\$0	\$0	\$0	\$0	\$216	\$0	\$0
Chicago V	\$1,609	\$0	\$0	\$0	\$0	\$0	\$0	\$316	\$1,925	\$0
Chicago VI	\$838	\$0	\$0	\$0	\$0	\$0	\$0	\$108	\$0	\$0
Cicero	\$770	\$0	\$0	\$0	\$0	\$0	\$0	\$25	\$795	\$0
Clark County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,030	\$0
Clinton County	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$171	\$0
Coles County	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$12	\$180	\$0
Danville/Vermilion County	\$1,078	\$0	\$0	\$0	\$0	\$0	\$0	\$30	\$1,107	\$0
Decatur/Macon County	\$680	\$3,049	\$0	\$0	\$0	\$0	\$0	\$297	\$7,706	\$0
DeKalb County	\$8,835	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$8,839	\$0
Des Plaines River Valley	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$549	\$4,598	\$0
Diamond	\$469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$469	\$0
Douglas County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77	\$0
Edgar County/Paris	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Efingham/Efingham County	\$287	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$445	\$0
Fairmont City/Caseyville/Brooklyn/St. Clair County	\$772	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fairview Heights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Flora/Clay County	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55	\$0
Franklin County I-57	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Franklin Park	\$238	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$241	\$0
Galesburg	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gateway Commerce Center	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$162	\$631	\$0
Greater Centralia Area	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$36	\$0	\$0
Greenville-Bond County	\$195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Harvard/Woodstock	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$3,532	\$4,635	\$0
Hodgkins/McCook	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$126	\$0	\$0

# Enterprise Zone Incentive Reporting 2023 - Tax Expenditures (all \$ in thousands)

Zone Name <sup>1</sup>	Sales Tax		Utility Taxes		Income Tax		Investment Credit	Total State Tax Expenditures*	Net Property Tax <sup>2</sup>
	Building Materials	M&E Manufacturing	Pollution Control	Other Sales Tax <sup>2</sup>	Telecom	Natural Gas <sup>3</sup>			
Jackson County	\$29	\$0	\$0	\$0	\$0	\$0	\$6	\$35	\$0
Jacksonville Regional	\$23	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Jersey-Greene Intermodal	\$49	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Jo-Carroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Joliet Arsenal	\$6,249	\$0	*	\$0	\$0	\$0	\$556	*	\$0
Kankakee County	\$5	\$0	\$0	\$0	\$0	\$0	\$2	\$7	\$0
Kankakee River Valley	\$445	*	\$0	\$0	\$0	*	\$545	\$2,116	\$0
Kewanee/Henry County	\$5	*	\$0	\$0	\$0	\$0	*	\$134	\$0
Lee County/Ogle County	\$127	\$0	\$0	\$0	\$0	\$0	\$27	\$154	*
Lincoln & 394 Corridor	\$577	\$0	\$0	\$0	\$0	\$0	\$18	\$595	\$0
Lincoln/Logan Co	\$179	*	\$0	\$0	\$0	\$0	\$2	\$2,518	\$0
Loves Park/Machesney Park	\$294	\$0	\$0	\$0	\$0	\$0	\$26	\$320	\$0
Macomb/Bushnell/McDonough County	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0
Macoupin County	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Madison County Discovery	\$688	\$0	\$0	\$0	\$0	\$0	\$6	\$693	\$0
Massac County	*	*	\$0	\$0	\$0	\$0	*	\$46	\$0
McLeansboro/Hamilton County	\$74	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Monmouth/Warren County	*	\$0	\$0	\$0	\$0	\$0	*	\$26	\$0
Monroe - Randolph County	\$25	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Montgomery County	*	\$0	\$0	\$0	\$0	\$0	*	\$6	\$0
Mt. Carmel/Wabash County	*	\$0	\$0	\$0	\$0	\$0	*	\$17	\$0
Mt. Vernon/Waltonville	\$190	\$0	\$0	\$0	\$0	\$0	\$6	\$196	\$0
Nashville/Washington County	\$124	\$0	\$0	\$0	\$0	\$0	\$31	*	\$0
Northern Tazewell County	\$283	*	\$0	\$0	\$0	*	\$71	\$2,965	\$0
Northwest Illinois	\$1,489	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Olney/Richland/Newton/Jasper	\$88	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Ottawa Area	\$434	\$0	\$0	\$0	\$0	\$0	\$88	\$492	\$0
Peoria Rural	\$35	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Peoria Urban	\$483	*	\$0	\$0	\$0	*	\$118	\$2,905	*
Perry County	\$62	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Quad Cities	\$1,025	*	\$0	\$0	\$0	*	\$742	\$2,629	\$0
Quad Cities Regional Economic Development Authority (QCRED)	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Quincy/Adams/Brown County	\$581	*	\$0	\$0	\$0	*	\$117	\$1,257	*
Rantoul	\$67	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Riverbend	\$380	\$0	\$0	\$0	\$0	\$0	\$3,260	\$10,699	\$0
Robinson/Crawford County	\$595	*	\$0	\$0	\$0	*	*	\$5,151	*
Rockford	\$783	\$0	\$0	\$0	\$0	\$0	\$127	\$911	\$0
Rockford I-90	\$1,126	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Salem/Marion County	\$1,088	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Saline County	\$15,082	\$0	\$0	\$0	\$0	\$0	\$8	\$15,091	\$0
Southeastern Illinois Economic Development Authority	*	*	\$0	\$0	\$0	\$0	\$0	\$3	\$0
Southern Tazewell County	\$229	*	\$0	\$0	\$0	*	\$31	\$1,292	*
Springfield/Sangamon County	\$100	\$0	\$0	\$0	\$0	\$0	\$7	\$107	\$0
St. Clair County MidAmerica	\$1,738	\$0	\$0	\$0	\$0	\$0	*	*	\$0

# Enterprise Zone Incentive Reporting 2023 - Tax Expenditures (all \$ in thousands)

Zone Name <sup>1</sup>	Sales Tax			Utility Taxes			Income Tax			
	Building Materials	M&E Manufacturing	Pollution Control	Other Sales Tax <sup>2</sup>	Telecom	Natural Gas <sup>3</sup>	Electricity	Investment Credit	Total State Tax Expenditures <sup>4</sup>	Net Property Tax <sup>5</sup>
Sreator Area	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$10	\$0
SW Madison County	\$165	*	\$0	\$0	*	*	*	\$177	\$2,814	\$0
Taylorville/Christian County	\$378	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Upper Illinois River Valley Development Authority (UIRVDA)	\$2,061	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Urbana/Champaign	\$999	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$1,003	*
Vandalia/Fayette County	\$244	\$0	\$0	\$0	\$0	\$0	\$0	\$14	\$258	*
Waukegan-North Chicago	\$290	\$0	\$0	\$0	\$0	\$0	\$0	\$22	\$312	\$0
West Regional	\$1,330	*	\$0	\$0	\$0	\$0	\$0	\$32	\$0	\$0
Western Hoffman Estates	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Western Illinois Economic Development Authority (WIEDA)	\$1,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,173	\$0
Whiteside Carroll	\$148	*	\$0	\$0	*	*	*	\$503	\$2,227	\$914
Will/Cook County	\$1,485	\$0	\$0	\$0	\$0	\$0	\$0	\$280	\$1,765	\$0
Williamson County	\$658	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Zion Benton	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24	\$24	\$0
<b>Total</b>	<b>\$84,394</b>	<b>\$12,319</b>	<b>\$1,878</b>	<b>\$1,289</b>	<b>\$3,110</b>	<b>\$13,156</b>	<b>\$11,828</b>	<b>\$13,893</b>	<b>\$141,867</b>	<b>\$6,276</b>

\* Information withheld to protect taxpayer confidentiality as the number of taxpayers is below disclosure thresholds.

<sup>1</sup> The Illinois Enterprise Zone Map, and contact information for the administrator of each zone, can be found on the Illinois Department of Commerce and Economic Opportunity (DCEO) website at: <https://dceo.illinois.gov/expand/locate/incentives/taxassistant/enterprisezone.html>

<sup>2</sup> Other Sales Tax incentives include exemptions for High Impact Service Facilities, High Impact Service Facility Jet Fuel, Aircraft Maintenance Facility Expanded Machinery and Equipment, Graphic Arts Expanded Machinery and Equipment, and Aircraft Maintenance Facility Designated Tangible Personal Property.

<sup>3</sup> The natural gas exemption includes the value of the exemptions from the Natural Gas Revenue Tax and the Natural Gas Use Tax.

<sup>4</sup> Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

<sup>5</sup> Net Property Tax is the property tax abatement received by a business from local governments, net of any payments made in lieu of taxation to local governments.

# Enterprise Zone Incentives Reporting 2023 - Jobs and Investment (all \$ in thousands)

Zone Name <sup>1</sup>	Total State Tax Expenditures <sup>4</sup>	2023 Employment <sup>6</sup>	Jobs Created/Lost	Jobs Retained <sup>7</sup>	Capital Investment <sup>8</sup>
<b>Total</b>	<b>\$141,867</b>	<b>79,975</b>	<b>8,614</b>	<b>38,893</b>	<b>\$1,726,264</b>
Alexander/Pulaski County	*	3	3	0	\$326
Allamont/Effingham County	*	0	0	0	\$1
American Bottoms	*	252	245	6	\$33,170
Beardstown	*	0	0	0	\$186
Bedford Park	\$103	183	-4	21	\$4,322
Belleville	\$120	26	0	10	\$1,552
Belvidere/Boone County	\$1,989	27	-2	11	\$56
Bensenville	\$546	14	2	0	\$684
Bloomington-Normal	\$1,577	93	20	70	\$65
Bureau/Putnam Area	\$3,365	189	8	0	\$0
Cal-Sag	*	3,271	2,718	51	\$31,652
Calumet Region	\$296	441	-36	421	\$6,119
Canton/Fulton County	\$61	11	-1	11	\$0
Carmi/White County/Edwards County	\$19	0	0	0	\$3
Champaign/Champaign County	\$357	648	81	5	\$10,474
Chicago I	\$2,654	111	-24	48	\$2,940
Chicago II	\$740	299	149	54	\$5,430
Chicago III	\$2,081	5,444	-180	4,905	\$6,818
Chicago IV	*	777	-1,552	437	\$7,638
Chicago V	\$1,925	363	-2	347	\$41,094
Chicago VI	*	64	-8	64	\$1,718
Cicero	\$795	247	-6	32	\$1,580
Clark County	\$2,030	0	0	0	\$21
Clinton County	\$171	82	6	0	\$68
Coles County	\$180	132	9	0	\$766
Danville/Vermilion County	\$1,107	23	-3	15	\$149
Decatur/Macon County	\$7,706	14,260	1,995	11,401	\$230,284
DeKalb County	\$8,839	109	-10	17	\$654,434
Des Plaines River Valley	\$4,598	1,301	-55	1,288	\$65,247
Diamond	\$469	0	0	0	\$0
Douglas County	\$77	0	0	0	\$0
Edgar County/Paris	*	13	1	12	\$18
Effingham/Effingham County	\$445	159	-17	159	\$135
Fairmont City/Caseville/Brooklyn/St. Clair County	*	0	0	0	\$0
Fairview Heights	\$55	92	8	84	\$155
Flora/Clay County	*	2	0	2	\$67
Franklin County I-57	\$241	12	-3	0	\$3
Franklin Park	*	0	0	0	\$535
Galesburg	\$631	626	37	0	\$0
Gateway Commerce Center	*	211	8	203	\$15,174
Greater Centralia Area	*	0	0	0	\$530
Greenville-Bond County	\$4,635	55	3	35	\$2
Harvard/Woodstock	*	13	-1	13	\$1,094
Hodgkins/McCook	\$35	83	-26	80	\$338
Jackson County	*	14	0	14	\$122
Jacksonville Regional	*	14	0	14	\$129

# Enterprise Zone Incentives Reporting 2023 - Jobs and Investment (all \$ in thousands)

Zone Name <sup>1</sup>	Total State Tax Expenditures <sup>4</sup>	2023 Employment <sup>6</sup>	Jobs Created/Lost	Jobs Retained <sup>7</sup>	Capital Investment <sup>8</sup>
Jersey-Greene Intermodal	*	97	33	64	\$4
Jo-Carroll	\$0	0	0	0	\$0
Joliet Arsenal	*	1,913	322	0	\$105,797
Kankakee County	\$7	20	0	0	\$4
Kankakee River Valley	\$2,116	648	-9	638	\$692
Kewanee/Henry County	\$134	60	3	55	\$9,723
Lee County/Ogle County	\$154	21	-3	17	\$46
Lincoln & 394 Corridor	\$595	36	-4	22	\$2,032
Lincoln/Logan Co.	\$2,518	8	-2	8	\$542
Loves Park/Machesney Park	\$320	18	-3	10	\$142
Macomb/Bushnell/McDonough County	*	0	0	0	\$0
Macoupin County	*	0	0	0	\$0
Madison County Discovery	\$693	19	-2	12	\$340
Massac County	\$46	38	3	35	\$4
McLeansboro/Hamilton County	*	0	0	0	\$0
Monmouth/Warren County	\$26	7	-1	0	\$7
Monroe - Randolph County	*	7	1	6	\$152
Montgomery County	\$6	16	0	16	\$107
Mt. Carmel/Wabash County	\$17	0	0	0	\$0
Mt. Vernon/Waltonville	\$196	55	-4	55	\$623
Nashville/Washington County	*	1,170	59	8	\$98
Northern Tazewell County	\$2,966	4,931	330	4,584	\$26,995
Northwest Illinois	*	0	0	0	\$9
Olney/Richland/Newton/Jasper	*	7	1	6	\$52
Ottawa Area	\$492	546	-22	501	\$4,171
Peoria Rural	*	0	0	0	\$2
Peoria Urban	\$2,905	7,949	669	5,717	\$5,237
Perry County	*	0	0	0	\$0
Quad Cities	\$2,629	7,853	-112	70	\$95,979
Quad Cities Regional Economic Development Authority (QCREDA)	*	0	0	0	\$4
Quincy/Adams/Brown County	\$1,257	2,092	40	551	\$10,621
Rantoul	*	36	-4	0	\$13
Riverbend	\$10,689	827	-42	12	\$144,885
Robinson/Crawford County	\$5,151	1,361	81	31	\$10,302
Rockford	\$911	1,521	186	13	\$13,040
Rockford I-90	*	0	0	0	\$6
Salem/Marion County	*	0	0	0	\$25
Saline County	\$15,091	34	-4	34	\$0
Southeastern Illinois Economic Development Authority	\$3	47	12	35	\$0
Southern Tazewell County	\$1,292	3,118	370	2,731	\$13,950
Springfield/Sangamon County	\$107	378	23	274	\$58
St. Clair County MidAmerica	*	0	0	0	\$0
Streator Area	\$10	800	71	666	\$695
SW Madison County	\$2,814	1,536	-77	1,536	\$16,301
Taylorville/Christian County	*	0	0	0	\$0

## Enterprise Zone Incentives Reporting 2023 - Jobs and Investment (all \$ in thousands)

Zone Name <sup>1</sup>	Total State Tax Expenditures <sup>4</sup>	2023 Employment <sup>6</sup>	Jobs Created/Lost	Jobs Retained <sup>7</sup>	Capital Investment <sup>8</sup>
Upper Illinois River Valley Development Authority (UIRVDA)	*	1,055	13	0	\$75,483
Urbana/Champaign	\$1,003	64	0	0	\$600
Vandalia/Fayette County	\$258	302	18	282	\$89
Waukegan-North Chicago	\$312	14	3	0	\$169
West Regional	*	301	17	31	\$6,249
Western Hoffman Estates	\$0	0	0	0	\$0
Western Illinois Economic Development Authority (WIEDA)	\$1,173	0	0	0	\$0
Whiteside Carroll	\$2,227	1,370	-125	1,038	\$167
Will/Cook County	\$1,765	10,042	3,409	12	\$54,394
Williamson County	*	0	0	0	\$9
Zion Benton	\$24	8	1	7	\$1,446
<b>Total</b>	<b>\$141,867</b>	<b>79,975</b>	<b>8,614</b>	<b>38,893</b>	<b>\$1,726,264</b>

\* Information withheld to protect taxpayer confidentiality as the number of taxpayers is below disclosure thresholds.

<sup>1</sup> The Illinois Enterprise Zone Map, and contact information for the administrator of each zone, can be found on the Illinois Department of Commerce and Economic Opportunity (DCEO) website at: <https://dceo.illinois.gov/expandrelocate/incentives/taxassistance/enterprisezone.html>

<sup>4</sup> Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

<sup>6</sup> 2023 employment was calculated by taking all hours worked by all persons during the year and dividing by 1,820 hours.

<sup>7</sup> A "retained job" is a "job preserved at a specific facility or site, the continuance of which is threatened by a specific and demonstrable threat." 20 ILCS 655/3(j) (2012).

<sup>8</sup> Businesses were required to report new capital investment put into service during calendar year 2023.



## High Impact Business Incentive Reporting 2023 - Tax Expenditures (all \$ in thousands)

	-----Sales Tax-----			-----Utility Taxes-----			Income Tax-	Total State Tax Expenditures <sup>4</sup>
	Building Materials	Expanded Manufacturing M&E	Expanded Graphic Arts M&E	Telecom	Natural Gas <sup>3</sup>	Electricity	Investment Credit	
<b>High Impact Businesses</b>	\$22,404	\$4,933	\$0	*	\$190	\$1,430	*	<b>\$30,983</b>

\* Information withheld to protect taxpayer confidentiality as the number of taxpayers is below disclosure thresholds.

<sup>3</sup> The natural gas exemption includes the value of the exemptions from the Natural Gas Revenue Tax and the Natural Gas Use Tax.

<sup>4</sup> Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

## High Impact Business Reporting 2023 - Jobs and Investment (all \$ in thousands)

	Total State Tax Expenditures <sup>4</sup>	2023 Employment <sup>6</sup>	Jobs Created/Lost	Jobs Retained <sup>7</sup>	Capital Investment <sup>8</sup>
<b>High Impact Businesses</b>	<b>\$30,983</b>	24,376	(1,216)	13,265	\$871,992

<sup>4</sup> Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

<sup>6</sup> 2023 employment was calculated by taking all hours worked by all persons during the year and dividing by 1,820 hours.

<sup>7</sup> A "retained job" is a "job preserved at a specific facility or site, the continuance of which is threatened by a specific and demonstrable threat." 20 ILCS 655/3(j) (2012).

<sup>8</sup> Businesses were required to report new capital investment put into service during calendar year 2023. Follow-up discussions and analysis revealed continued misunderstanding of this requirement with many businesses reporting capital investment over longer periods.

**River Edge Redevelopment Zone Reporting 2023 - Tax Expenditures (all \$ in thousands)**

Zone Name	--Sales Tax--	-----Income Tax-----		Total State Tax Expenditures <sup>4</sup>	Net Property Tax <sup>5</sup>
	Building Materials	Investment Credit	Other Income Tax <sup>9</sup>		
Aurora	\$94	*	\$0	*	\$0
East St. Louis	\$0	\$0	\$0	\$0	\$0
Elgin	\$0	\$0	\$0	\$0	\$0
Peoria	\$76	\$0	\$0	\$76	\$0
Rockford	\$153	\$0	\$0	\$153	\$0
<b>Total</b>	<b>\$322</b>	<b>*</b>	<b>\$0</b>	<b>*</b>	<b>\$0</b>

\* Information withheld to protect taxpayer confidentiality as the number of taxpayers is below disclosure thresholds.

<sup>4</sup> Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

<sup>5</sup> Net Property Tax is the property tax abatement received by a business from local governments, net of any payments made in lieu of taxation to local governments.

<sup>9</sup> Includes the River Edge Environmental Remediation Credit, the River Edge Historic Preservation Credit, the Job Tax Credit, the Dividend Deduction, Interest Deduction, and Contribution Deduction.

**River Edge Redevelopment Zone Reporting 2023 - Jobs and Investment (all \$ in thousands)**

Zone Name	Total State Tax Expenditures <sup>4</sup>	2023 Employment <sup>6</sup>	Jobs Created/ Lost	Jobs Retained <sup>7</sup>	Capital Investment <sup>8</sup>
Aurora	*	5	0	0	\$7
East St. Louis	\$0	0	0	0	\$0
Elgin	\$0	0	0	0	\$0
Peoria	\$76	0	0	0	\$0
Rockford	\$153	0	0	0	\$0
<b>Total</b>	<b>*</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>\$7</b>

\* Information withheld to protect taxpayer confidentiality as the number of taxpayers is below disclosure thresholds.

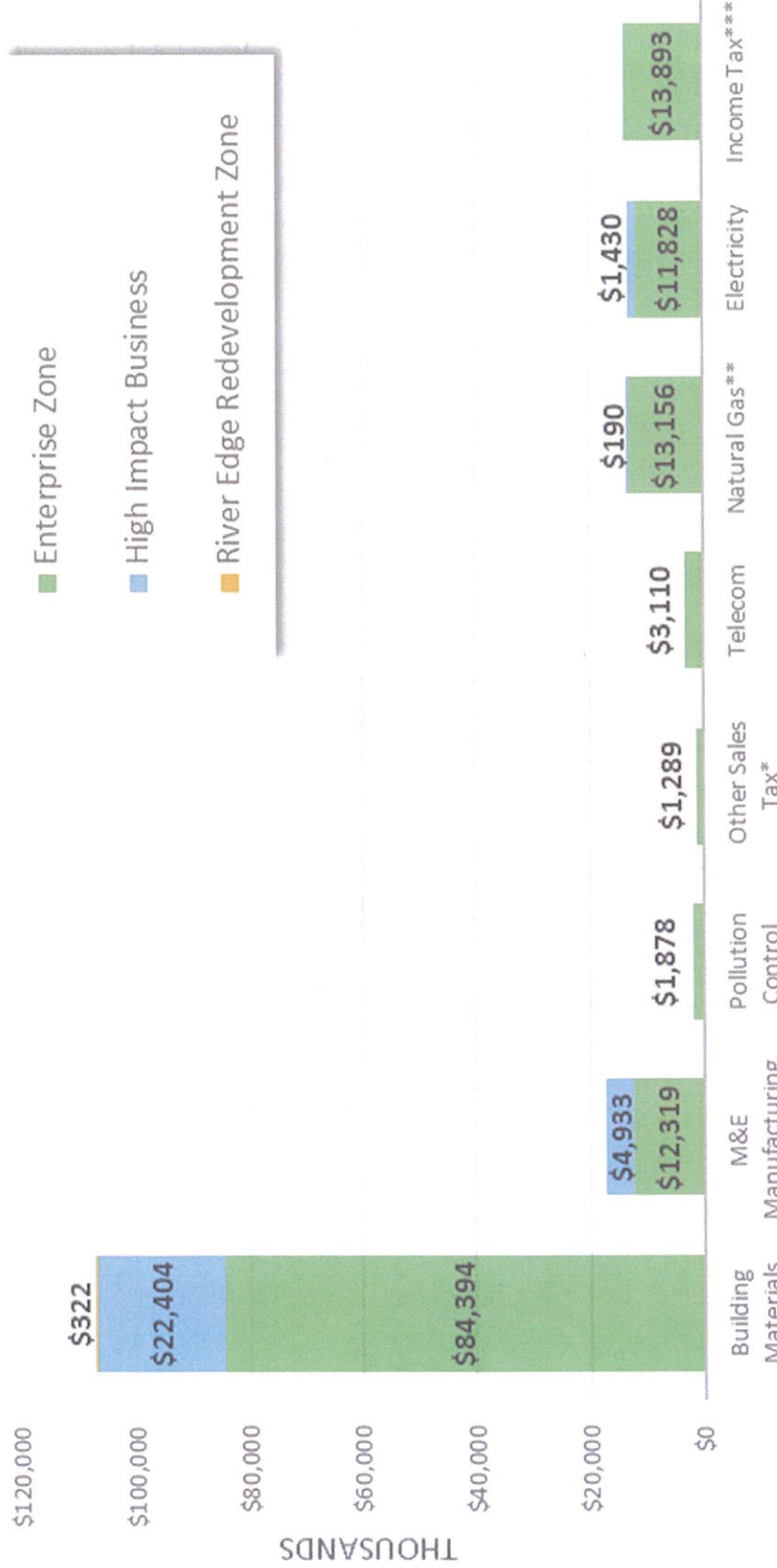
<sup>4</sup> Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

<sup>6</sup> 2023 employment was calculated by taking all hours worked by all persons during the year and dividing by 1,820 hours.

<sup>7</sup> A "retained job" is a "job preserved at a specific facility or site, the continuance of which is threatened by a specific and demonstrable threat." 20 ILCS 655/3(j) (2012).

<sup>8</sup> Businesses were required to report new capital investment put into service during calendar year 2023.

# 2023 TAX EXPENDITURE TOTALS BY INCENTIVE CATEGORY



## INCENTIVE CATEGORY

- \* Other Sales Tax Incentives include exemptions for High Impact Service Facilities, High Impact Service Facility Jet Fuel, Aircraft Maintenance Facility Expanded Machinery and Equipment, Graphic Arts Expanded Machinery and Equipment, and Aircraft Maintenance Facility Designated Tangible Personal Property.
- \*\* Natural Gas Exemption includes the value of the exemptions from the Natural Gas Revenue Tax and the Natural Gas Use Tax.
- \*\*\* Includes the Enterprise Zone Investment Credit, River Edge Redevelopment Zone Investment Credit, River Edge Environmental Remediation Credit, the River Edge Historic Preservation Credit, the Job Tax Credit, the Dividend Deduction, Interest Deduction, Contribution Deduction, and High Impact Business Investment Credit.

# 2023 Enterprise Zone Tax Expenditures by Geographic Region

