



Illinois Department of Revenue

Informational Bulletin

Brian Hamer
Director of Revenue

For information . . .

Visit our web site —
tax.illinois.gov

Call us —
1 800 732-8866 or
1 217 782-3336
1 800 544-5304 (TDD only)

Write us —
Illinois Department of Revenue
P.O. Box 19044
Springfield, IL 62794-9044

For forms . . .

Visit our web site —
tax.illinois.gov

Call our Forms Order Line —
1 800 356-6302

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

Enterprise Zone for the City of South Beloit, Village of Rockton, and Winnebago County

The purpose of this bulletin is to notify you that effective **March 1, 2010**, the Enterprise Zone for the City of South Beloit, Village of Rockton, and Winnebago County has expired. Several exemptions related to the enterprise zone will no longer be available. They include:

- the exemption for purchases of building materials for incorporation into real estate in the expired enterprise zone by means of remodeling, rehabilitation, or new construction.
- exemption for the out-of-state purchase of natural gas for use by a business located within the expired enterprise zone.

How does this affect me as a retailer of building materials?

Any sale of building materials you make for incorporation into real estate within the expired enterprise zone will be subject to Retailers' Occupation Tax. You will be required to collect tax on the sale and include it as taxable receipts on your Form ST-1, Sales and Use Tax Return.

How does this affect me as a consumer?

Any purchase of building materials you make for incorporation into real estate located within the expired enterprise zone will be subject to Use Tax. If your supplier does not charge you tax, you will need to self assess Use Tax and remit it to the department on Form ST-1, Sales and Use Tax Return.

How does this affect me as a supplier of natural gas?

Suppliers delivering to a business located in the expired enterprise zone that had been previously exempted must now collect the Gas Use Tax on such purchases. You will be required to collect tax and include the receipts on your Form RG-1, Gas Tax Return.

How does this affect me as a consumer of natural gas?

If you are a business located within the expired enterprise zone, you will incur Gas Use Tax on out-of-state purchases of natural gas. If your supplier does not charge you tax, you will need to self assess Gas Use Tax. You will need to register with the department to self assess Gas Use Tax by completing Form REG-10, Gas Use Tax Self-Assessing Purchase Application and report your purchases on Form RG-1, Gas Tax Return.