

AMERICAN BOTTOMS ENTERPRISE ZONE (#57)

Parts of Cahokia, Dupo, Sauget and
Unincorporated St. Clair County

Enterprise Zone Procedure & Incentive Guide
&
Enterprise Zone Program Tax Questions and Answers
2015

Christina Anderson, Enterprise Zone Administrator
St. Clair County
19 Public Square, Suite 200
Belleville, Illinois 62220-1623
Phone: 618.825.3218
Fax: 618.236.1190
E-Mail: canderson@co.st-clair.il.us

ENTERPRISE ZONES

The Illinois Enterprise Zone Act took effect December 7, 1982 and significant changes were enacted in August 2012. An enterprise zone is a specific area designated by the State of Illinois in cooperation with a local government to receive various tax incentives and other benefits to stimulate economic activity and neighborhood revitalization.

Enterprise zones range from a half square mile to fifteen square miles.

AMERICAN BOTTOMS ENTERPRISE ZONE

The American Bottoms Enterprise Zone was certified by the State of Illinois on March 1, 1990. The Zone is a tool used to encourage economic development. The American Bottoms Enterprise Zone incentives are established by state legislation and local ordinance.

The information in this Guide provides further information on which projects might qualify for the American Bottoms Enterprise Zone as well as further information on the incentives potentially available.

The enterprise zone program tax questions and answers within this Guide are published by the Illinois Department of Commerce and Economic Opportunity (DCEO) and summarizes the most often asked questions on the tax benefits offered through the Enterprise Zone Program.

The contents and procedures outlined in this Guide dated June 2014 supersede all previous versions of this document

TABLE OF CONTENTS

Sales Tax Exemption	1-2
○ What is the sales tax deduction and what is the retailer’s role	
○ How does the enterprise zone sales tax deduction effect the Regional transit Authority Retailers Occupation Tax (TRA ROT), the Metro-East ROT, the County Water Commission Tax, Home Rule Municipal Tax and the County Supplemental Tax	
○ Do all retailers offer a point of sale exemption	
○ What qualifies as “building materials” eligible for the sales tax deduction	
Enterprise Zone Fees	2
Enterprise Zone Boundary Amendments	3
Investment Tax Credit	3-4
○ Who are qualifying taxpayers	
○ What is qualified property	
○ What are examples of “qualified property”	
○ What does “Placed in service” mean	
○ What is “depreciable” property	
○ Does “used” property qualify for the enterprise zone investment tax credit	
○ What is the “basis” value of property	
○ Does the enterprise zone investment tax credit carry forward	
Utility Tax Exemption	5
○ How does a business become eligible for the Utility Tax Exemption	
○ What is an eligible investment	
Oen Market Natural Gas Exemption	5
Manufacturing Machinery & Equipment Sales Tax Exemption	5-6
○ What is the Enterprise Zone Manufacturing Machinery & Equipment (M, M & E) Sales Tax Exemption	
○ How does a business become eligible for the M, M & E Sales Tax Exemption	
○ What is an eligible investment	
○ Are eligible sales limited to the units of government sponsoring the zone	
○ What tangible personal property is eligible for the M, M & E sales tax exemption	
Pollution Control Facilities Exemption	6-7
Corporate Contributions Deduction	7
○ What is a designated zone organization	
○ Who is an eligible taxpayer	
○ What is an approved contribution	
Attachments:	
• EZ Sales Tax Exemption Project Application	
• RG-61 Gas Use Tax Exemption Certificate Form	

SALES TAX EXEMPTION (A project application for exemption is attached to this document)
As of July 1, 2013, the building materials exemption will be available only to those contractors or other entities with a certificate issued by the Illinois Department of Revenue.

Enterprise Zone participants have been granted an exemption of the State, City and County sales tax. Sales tax is exempted on building materials incorporated into real estate located in the American Bottoms Enterprise Zone.

Notwithstanding any other provision hereof, nothing in this Section shall be construed to exempt any such sale from the transit "Sales Tax" levied by the County of St. Clair.

In order to receive this exemption, building materials must be used for remodeling, rehabilitation or permanent new construction. Construction must be of the nature that a building permit would be required. A completed exemption form with original signatures must be submitted to the Zone Administrator prior to the start of the project.

If an applicant requests certification for a project that does not require a building permit according to the rules, regulations, ordinances and resolutions in force, the Zone Administrator may still approve an exemption certificate in certain circumstances. Documentation from the Village of Cahokia, Village of Dupon, the Village of Sauget or St. Clair County that a permit is not required must be submitted to the Zone Administrator for review and consideration by the contractor or business seeking the exemption.

In addition to the completed exemption form, the applicant must submit a copy of the approved building permit or documentation that a permit is not required, issued by St. Clair County or applicable local unit of government. The Administrator will verify the project is eligible and located within the Zone boundary.

Residential properties located in the American Bottoms Enterprise Zone are not eligible for sales tax exemption.

What is the sales tax deduction and what is the retailer's role?

Each retailer, who makes a qualified sale of building materials to be incorporated into real estate in the American Bottoms Enterprise Zone by remodeling, rehabilitation or new construction, may deduct receipts from such sales when calculating the tax imposed by this Act. For purposes of this Section, "qualified sale" means a sale of building materials that will be incorporated into real estate as part of a building project located in the zone for which a Certificate of Eligibility for Sales Tax Exemption has been issued by the Illinois Department of Revenue (IDOR). To document the exemption allowed under this Section, the retailer must obtain from the purchaser a copy of the Certificate of Eligibility for Sales Tax Exemption issued by Illinois Department of Revenue.

Contractors and other entities participating in a real estate construction, rehabilitation, or renovation project in the zone and seeking an exemption certificate must apply through the Zone Administrator. The Zone Administrator will provide the information to IDOR for an exemption

certificate. Certificate holders are responsible for ensuring that their certificates are used only to make qualified purchases.

The Certificate of Eligibility for Sales Tax Exemption must contain:

- project name and address of the construction contractor or other entity;
- the name and number of the enterprise zone;
- Enterprise Zone Building Materials Exemption Certificate number issued to the purchaser by IDOR
- the name and location or address of the building project in the enterprise zone;
- the periods of time over which supplies for the project are expected to be purchased;
- a description of the building materials being purchased; and
- the purchaser's signature and date of purchase.

The ordinance that governs the enterprise zone into which the building materials will be incorporated may neither require nor prohibit the purchase of building materials from any retailer or class of retailers in order to qualify for the exemption.

How does the enterprise zone sales tax deduction effect the Regional Transit Authority Retailers' Occupation Tax (TRA ROT), the Metro-East ROT, the County Water Commission Tax, Home Rule Municipal Tax and the County Supplemental Tax?

Once the gross receipts from sales of building materials are excluded from the Illinois Retailers' Occupation Tax base by virtue of exempted building materials, these receipts are also excluded from the RTA and the Metro-East ROT base.

Do all retailers offer a point of sale exemption?

No. Retailers are not required by law to participate. The purchaser must ask the retailer for cooperation on this incentive. Retailers have, however, demonstrated good cooperation throughout the history of this program, as this incentive permits them to give customers a "break" without cost to themselves.

What qualifies as "building materials" eligible for the sales tax deduction?

Building materials that are eligible for the enterprise zone sales tax deduction include items that are permanently affixed to real property such as lumber, mortar, glued-down carpets, paint, wallpaper and similar affixed items.

ENTERPRISE ZONE FEES

Approved Enterprise Zone projects requesting a sales tax exemption, will be subject to a fee of one half percent (0.5%) of the total construction material costs included on the sales tax exemption form. The fee will be due upon the issuance of the sales tax exemption certificate by the Zone Administrator and a summary of construction materials costs must be provided to the Zone Administrator at the same time and no fee shall exceed \$50,000.

ENTERPRISE ZONE BOUNDARY AMENDMENTS

Under special and unique circumstances, the Enterprise Zone Administrator will consider extending the Zone boundaries for qualified projects. This process is subject to the approval of the Enterprise Zone Management Board and the State of Illinois.

INVESTMENT TAX CREDIT

The Illinois Income Tax Act 35 ILCS 5/201, as amended, allows corporations, trusts, estates, individuals, partners and Subchapter S shareholders a 0.5 percent credit against the state income tax for investments in qualified property which is placed in service in the American Bottoms Enterprise Zone. This credit is in addition to the existing 0.5 percent investment tax credit allowed statewide against the corporate personal property replacement tax. The investment tax credit applies against gross income subject to Illinois income tax and to the depreciable basis of qualified property placed in service within the American Bottoms Enterprise Zone. It is a one-time credit given in the taxable year in which the property is placed in service. If the amount of the credit exceeds the tax liability for that year, the excess may be carried forward and applied to the tax liability of the five taxable years following the excess credit year.

Who are qualifying taxpayers?

The credit may be taken by corporations, trusts, estates, individuals, partners and Subchapter S shareholders who make investments in qualified property and who otherwise meet the terms and conditions established by statute.

What is qualified property?

“Quality property” is property which:

- is tangible; whether new or used, including buildings and structural components of buildings;
- is acquired by purchase as defined in Internal Revenue Code (IRC) Section 179 (d);
- is depreciable pursuant to IRC Section 167;
- has a useful life of four or more years as of the date placed in service in an enterprise zone;
- is used in the enterprise zone by that taxpayer;
- has not been previously used in Illinois in such a manner and by such a person as would qualify for the credit;
- is an improvement or addition made on or after the date the zone was designated to the extent that the improvement or addition is of a capital nature, which increases the adjusted basis of the property previously placed in service in an enterprise zone and otherwise meets the requirement of qualified property.

What are examples of “qualified property”?

Examples of qualified property include: Buildings, structural components of buildings, elevators, materials tanks, boilers and major computer installations. Examples of non-qualifying property include: Land, inventories, small personal computers, trademarks, typewriters and other small non-depreciable or intangible assets.

What does "placed in service" mean?

Qualified property is "placed in service" on the earlier of 1) the date the property is placed in a condition of readiness and availability for use, or 2) the date on which the depreciation period of that property begins. To qualify for the enterprise zone investment tax credit, the property must be placed in service on or after the date the zone is certified by the Department of Commerce and Economic Opportunity, and, on or before the last day of the firm's taxable year.

What is "depreciable" property?

Property must be depreciable pursuant to Internal Revenue Code Section 167. Depreciable property is used in the taxpayer's trade or business or held for the production of income (but not inventory) which is subject to wear and tear, exhaustion or obsolescence.

There are some types of assets that may not be depreciable, even though they are used in the taxpayer's business or trade or are held for the production of income. Good will and land are examples. Other examples of tangible property which are not depreciable are inventories, natural resources and currency.

Does "used" property qualify for the enterprise zone investment tax credit?

Used property does not qualify if it was previously used in Illinois in such a manner and by such a person as would qualify for either the statewide investment tax credit or the enterprise zone investment tax credit.

Example: A corporation purchases a used pick-up truck for use in its manufacturing business in an enterprise zone from an Illinois resident who used the truck for personal purposes in Illinois. If the truck meets the other requirements for the investment tax credit, it will not be disqualified because it was previously used in Illinois for a purpose which did not qualify for the credit. However, had the corporation purchased the truck from an Illinois taxpayer in whose hands the truck qualified for the credit, the truck would not be qualified for the investment tax credit, even though the party from whom the truck was acquired had never received an investment tax credit for it.

What is the "basis" value of property?

The "basis" value of property, for the purposes of this credit, is defined the same way it is defined for purposes of federal depreciation calculations. Essentially, the basis is the cost of the property, as well as related capital costs.

Does the enterprise zone investment tax credit carry forward?

Yes. The credit is allowed for the tax year in which the property is placed in service, or, if the amount of the credit exceeds the tax liability for that year, the excess may be carried forward and applied to the tax liability of the five taxable years following the excess credit year. The credit must be applied to the earliest year for which there is a liability. If there is credit from more than one tax year that is available to offset a liability, the credit accruing first in time is applied first.

UTILITY TAX EXEMPTION

The Public Utilities Act 220 ILCS 5/9-222.1, as amended, and the telecommunications Excise Tax Act 35 ILCS 630/2(a)(5), as amended, allows a business enterprise certified by DCEO as making an investment in a zone that either creates a minimum of 200 full-time equivalent jobs in Illinois or retains a minimum of 1,000 full-time jobs in Illinois, a 5 percent state tax exemption on gas, electricity and the Illinois Commerce Commission .1 percent administrative charge and excise taxes on the act or privilege of originating or receiving telecommunications. Local units of government may also exempt their taxes on gas, electricity and water.

How does a business become eligible for the Utility Tax Exemption?

To be eligible for this incentive, DCEO must certify that the business makes an investment of at least \$5 million in an enterprise zone and has created a minimum of 200 full-time equivalent jobs in Illinois or makes an investment of at least \$175 million in an enterprise zone and has created a minimum of 150 full-time equivalent jobs in Illinois or makes an investment of at least \$20 million in an enterprise zone and has retained a minimum of 1,000 full-time jobs in Illinois. A majority of the “jobs created” or “retained” must be in the Enterprise Zone in which the eligible investment is made. A business must submit an application to DCEO documenting the eligible investment and that the job creation or job retention criteria has been met.

What is an eligible investment?

For purposes of this incentive, eligible investment may be either: 1) investments in qualified property as defined in the Enterprise Zone Investment Tax Credit (described on Page 3-4 of this publication); or, 2) noncapital and non-routine investments and associated service costs made for the basic construction, renovation or improvement of qualified property including productive capacity, efficiency, product quality or competitive position. Regular maintenance and routine expenditures are not included.

OPEN MARKET NATURAL GAS TAX EXEMPTION (RG-61 Gas Use Tax Exemption Certificate is attached to this document)

Companies who are located within the boundaries of the American Bottoms Enterprise Zone are entitled to an exemption on the state sales tax for “wheeled” or open market natural gas transactions.

In order to receive the exemption, the Form RG-61 Gas Use Tax Exemption Certificate (Addendum B) must be completed and given to your delivering supplier. If any of the information you provide on Form RG-61 changes, you must complete a new Form RG-61. Even if no changes are required, a new Form RG-61 must be completed every five years to keep records current.

MANUFACTURING MACHINERY AND EQUIPMENT SALES TAX EXEMPTION

What is the Enterprise Zone Manufacturing Machinery and Equipment Sales Tax Exemption?

The Revenue Act 35 ILCS 120/1d-1f, as amended, allows a business enterprise that is certified by DCEO, that either: creates a minimum of 200 full-time equivalent jobs in Illinois; or retains a minimum of 2,000 full-time jobs in Illinois; or which retains 90% of the existing jobs, a 6.25

percent state sales tax exemption on all tangible personal property which is used or consumed within an enterprise zone in the process of manufacturing or assembly of tangible personal property for wholesale or retail sale or lease. This exemption includes repair and replacement parts for machinery and equipment used primarily in the wholesale or retail sale or lease, and equipment, manufacturing fuels, material and supplies for the maintenance, repair or operation of manufacturing, or assembling machinery or equipment.

How does a business become eligible for the Manufacturing Machinery & Equipment Sales Tax Exemption?

To be eligible for this incentive, DCEO must certify that the business has made an investment of at least \$5 million in an enterprise zone and has created a minimum of 200 full-time equivalent jobs in Illinois, or has made an investment of at least \$40 million in an enterprise zone and has retained a minimum of 2,000 full-time jobs in Illinois or has made an investment of \$40 million in an enterprise zone and retained 90 percent of the jobs in place on date of certification. A majority of the “jobs created” or “retained” must be in the American Bottoms Enterprise Zone in which the eligible investment is made. A business must submit an application to DCEO documenting the eligible investment and that the job creation or job retention criteria will be met.

What is an eligible investment?

For purposes of this incentive, eligible investment may be either: 1) investments in qualified property as defined in the Enterprise Zone Investment Tax Credit (described on Page 3-5 of this publication); or, 2) noncapital and non-routine investments and associated service costs made for the basic construction, renovation or improvement of qualified property including productive capacity, efficiency, product quality or competitive position. Regular maintenance and routine expenditures are not included.

Are eligible sales limited to the units of government sponsoring the zone?

No. Items eligible for the 6.25 percent state sales tax exemption may be purchased anywhere in Illinois.

What tangible personal property is eligible for the M, M & E sales tax exemption?

To be eligible for this exemption the tangible personal property must be directly used or consumed in the process of manufacturing or assembling tangible personal property for wholesale or retail sale or lease. Examples of this include: repair and replacement parts; hand tools; materials and supplies such as abrasives, acids or lubricants; protective clothing and safety equipment; and, any fuel used for machinery and equipment.

NOTE: These examples are only exempt to the extent they are used with machinery and equipment that qualifies for the statewide Manufacturing Machinery and Equipment Sales Tax Exemption.

POLLUTION CONTROL FACILITIES EXEMPTION

For eligible businesses, a sales tax exemption is available on tangible personal property (e.g., machinery, equipment, supplies, etc.) used or consumed within the American Bottoms Enterprise Zone in the operation of pollution control facilities. The Illinois Department of Commerce and

Economic Opportunity must certify the business as “eligible” to qualify, which means a business must make an investment in the American Bottoms Enterprise Zone that creates a minimum of 200 full time jobs or retains a minimum of 2,000 full time jobs.

CORPORATE CONTRIBUTION DEDUCTION

The Illinois Income Tax Act 35 ILCS 5/203 provides that corporations may make donations to designated zone organizations for projects approved by the Illinois Department of Commerce and Economic Opportunity and claim an income tax deduction at double the value of the contribution, to the extent that the contribution qualifies as a charitable contribution under Section 170, Subsection (c) of the Internal Revenue Code; and the Department approves the amount and type of contribution which may be claimed as a deduction

What is a designated zone organization?

Only an organization that meets the eligibility criteria set forth in the Enterprise Zone Act, including approval from the local government and the Illinois Department of Commerce and Economic Opportunity, is a designated zone organization. For a list of these groups, contact the American Bottoms zone administrator at 618.825.2671 or call the Department of Commerce and Economic Opportunity at 217.785.6282

Who is an eligible taxpayer?

Only corporations may deduct twice the amount of cash or in-kind contribution made to a designated zone organization project.

What is an approved contribution?

In order to deduct twice the amount of a contribution, the contribution must be approved by the Illinois Department of Commerce and Economic Opportunity and must be made to an approved designated zone organization.

American Bottoms Enterprise Zone #57

For Zone Certified Areas in Cahokia, Dupo, Sauget, and the unincorporated area of St. Clair County

PROJECT APPLICATION

Project # (assigned by enterprise zone office): _____

Please Print:

Name of Business applying for Enterprise Zone designation:

Enterprise Zone project address: _____

City, State, Zip: _____

Owner or Contact Person: _____ Phone: _____

Email address: _____ Fax: _____

Tax mailing address: _____

Business Owner (if different than contact)

Name of Individual or Company: _____

Address: _____ Phone: _____

City, State, Zip: _____

Type of Business: _____ Commercial _____ Industrial

Product(s) or Service(s): _____

Building Permit:

Grantor: _____ Number _____ Date _____

Estimated Date of Project Start: _____ **Estimated Completion Date:** _____

Date must not be earlier than certificate date

Estimated Cost of Project: (A copy of the approved Building Permit must accompany this Application before the Certification will be issued. Amounts for 3 and/or 6 must coincide with building permit)

1) Building Materials Cost for Remodeling: \$ _____

2) Est. Cost of Labor for Remodeling project: \$ _____

3) Total cost of Remodeling (1 & 2) \$ _____

4) Building Materials Cost for New Construction: \$ _____

5) Est. Cost of Labor for New Construction: \$ _____

- 6) Total Cost of New Construction (4 & 5) \$ _____
- 7) Cost of Capital Equipment: \$ _____
- 8) Cost of Site (purchase & preparation): \$ _____
- 9) Total Cost of Building Materials (1 &4) \$ _____
- 10) Total Cost of Labor (2 & 5) \$ _____
- 11) TOTAL PROJECT COST (7 & 8 & 9 & 10) \$ _____

Enterprise Zone Fee due with application:

Cost of building materials (#9) x .005 = _____ (EZ Fee per 20 ILCS 655/8.2/c.\$50,000cap)

Job Creation:

- Employees Retained due to this project (means the number of documented jobs that will remain in the zone when it can be publicly documented the business would close operations, without enterprise zone benefits - attach documentation): _____
- Estimated Number of Full Time Equivalent Jobs created at business site (means the number of jobs for which persons are hired or are expected to be hired within one year as a result of the new investment, not including construction jobs or spinoff jobs that may be created): _____
- Estimated Number of Full-time Equivalent Construction Jobs working at project site: _____

General Description of Proposed Project: (Include any rehabilitation/remodeling of existing structures, new construction, major paving or new equipment. Use an additional sheet if necessary)

Permanent Parcel Number(s) of project location: _____

Does project involve a move from another location? _____ Yes _____ No

If yes, indicated city and state: _____

NAICS Code: (6 digit industry code) _____

Link to the NAICS codes: <http://www.census.gov/cgi-bin/sssd/naics/naicsrch?chart=2007>

Federal Employment Identification Number (FEIN) (nine digits) _____

IL Unemployment Insurance Number: _____

Project Representative: _____

Signature of Project Representative

Title

Date

NOTE: A COPY OF THE APPROVED BUILDING PERMIT, PARCEL NUMBER(S), CONTRACTOR INFORMATION AND THE ENTERPRISE ZONE APPLICATION FEE MUST ACCOMPANY APPLICATION BEFORE PROJECT WILL BE APPROVED TO GO FORWARD WITH SALES TAX EXEMPTION APPLICATION TO THE ILLINOIS DEPARTMENT OF REVENUE.

DO NOT ORDER OR PURCHASE BUILDING MATERIALS BEFORE YOUR SALES TAX CERTIFICATE IS ISSUED. ALL INFORMATION REQUESTED ON THE SALES TAX EXEMPTION APPLICATION FORM MUST BE COMPLETED. THIS IS REQUIRED BY STATE LAW.

(To Be filled in by Enterprise Zone Administrator)

Application: Received _____

Certification: Requested through IDOR _____

Signature of Enterprise Zone Administrator

Date Fee Paid _____

***Please submit project application to:
Christina Anderson, Program Manager & Zone Administrator
St. Clair County Intergovernmental Grants Department
19 Public Square, Suite 200
Belleville, IL 62220
Direct: 618.825.3218 Fax: 618.236.1190
E-Mail: canderson@co.st-clair.il.us***

****Checks for Enterprise Zone fee should be made payable to:
St. Clair County Economic Development.***

INFORMATION ON EACH CONTRACTOR OR OTHER ENTITY THAT PURCHASES BUILDING MATERIALS TO BE INCORPORATED INTO REAL ESTATE WITHIN THIS STATE CERTIFIED ENTERPRISE ZONE BY REHABILITATION, REMODELING OR NEW CONSTRUCTION, MUST COMPLETE THE REQUIRED FORM PROVIDED TO RECEIVE THE SALES TAX EMEMPTION CERTIFICATE FROM THE ILLINOIS DEPARTMENT OF REVENUE. (Please make as many copies of the contractor form as needed).

PROJECT NAME: _____

CONTRACTOR INFORMATION

Contractor _____

Trade _____

Owner _____

Mailing Address _____

City: _____ State _____ Zip _____

Country _____

Phone Number _____ or Cell Phone _____

E-Mail Address _____

Tax Mailing Address _____

Federal Employer Identification Number (FEIN) _____

Illinois Unemployment Insurance Number (UIN) _____

Illinois Department of Revenue Applicant ID #: _____

Number of workers projected at project site: _____

Estimated Project Start Date: _____

Estimated Project Completion Date: _____

Building Materials Exemption

Contract Amount _____

Estimated average tax rate _____

Percentage of contract that consists of building materials qualifying for exemption _____

Estimated dollar amount of exemption for purchase materials _____

Contractor Signature

Date



Illinois Department of Revenue

RG-61 Gas Use Tax Exemption Certificate

Step 1: Read this information first

If you purchase natural gas from outside of Illinois for use in Illinois and any description in Step 3 applies to you, you are exempt from paying Gas Use Tax. You must provide your delivering supplier with this completed certificate as your proof that no Gas Use Tax is due.

- If you use gas which is both exempt (e.g., gas used in the production of electric energy) and non-exempt (e.g., gas used in heating and general maintenance of the production facility, etc.) from Gas Use Tax, you must have separate accounts for exempt and non-exempt purchases.
- If you have multiple accounts which are exempt from Gas Use Tax, you must complete a separate Form RG-61 for each account unless the same exemption applies to all of the accounts. In this case, complete one Form RG-61 and list each account subject to that exemption. Attach an additional sheet(s) if necessary.
- If any information you provide below changes, you must complete a new Form RG-61. If no changes are needed, you should submit a new Form RG-61 every five years to keep records current.

If you have any questions, call us weekdays between 8:00 a.m. and 4:30 p.m. at 217-524-5405 or 217-785-6802.

Step 2: Identify yourself

1 Name: _____	3 Illinois Business Tax no.: _____
2 Address: _____ <small>(Include city, state, and zip)</small>	4 Your account number(s) with your supplier: _____
City _____ State _____ Zip _____	
County _____ District/Commissioner _____	

Step 3: Check the best description of your exemption

The natural gas purchased will be used:

- by a business located in an enterprise zone certified by the Department of Commerce and Economic Opportunity. Provide the name of the enterprise zone in which you are located: _____
- by a governmental body or entity organized and operated exclusively for charitable, religious, or educational purposes. Provide your exemption identification number: E- _____
- in the production of electric energy. This does not include gas used in general maintenance or heating of an electric energy production facility or other structure.
- in a petroleum refinery operation.
- in liquefaction and fractionation processes that produce value-added natural gas by-products for resale in the production of anhydrous ammonia and low-sulfur nitrogen fertilizer products for resale.

Step 4: Sign below

Under penalties of perjury, I state that I have examined this information and, to the best of my knowledge, it is true, correct, and complete. I certify that I will assume responsibility for reporting and paying the tax (if any) imposed by the Gas Use Tax Act.

Signature: _____ Date: _____
 Title: _____

Attention:

This exemption certificate does not apply to charges by a utility for the account listed above that may be subject to Gas Revenue Tax.

