

# Enterprise Zone Incentives, Benefits, and Information

**The Southern Tazewell County Enterprise Zone was established to encourage businesses to stay, locate, or expand in the designated geographical area to revitalize these areas. This is done by providing the following benefits and incentives:**

1. Building Permit fee reduced 50%. This does not include inspection fees, electrical permit fees, plumbing permit fees, tap in fees or any administrative fees.
2. Sales taxes for building materials purchased in the State of Illinois and used in the Southern Tazewell Enterprise Zone are waived

**To qualify for the Enterprise Zone benefits, the following items must be met:**

1. The project must be located within the Southern Tazewell Enterprise Zone (see map [www.morton-il.gov](http://www.morton-il.gov)).
2. The project must be zoned in Business or Industrial. Residential zoning does not apply.
3. A completed "Southern Tazewell Enterprise Zone Certificate of Eligibility for Sales Tax Exemption" application must be submitted along with payment for the assessed fee of 0.5% x Total Project Materials Cost (on application).
1. Building Permit fee reduced 50%. This does not include inspection fees, electrical permit fees, plumbing permit fees, tap in fees or any administrative fees.
2. Sales taxes for building materials purchased in the State of Illinois and used in the Southern Tazewell Enterprise Zone are waived

## Frequently Asked Questions

1. **Does each contractor purchasing material need their own BMEC?** Yes, A "Building Material Exemption Certificate Application" must be submitted by each contractor conducting business and purchasing material for the specific project.
2. **How does a contractor access the BMEC once it is issued?** The Illinois Department of Revenue will send a message to the email address submitted on the application with a link. The applicant can access its exemption certificate by clicking on the link in the email message and following the directions provided.
3. **Can I purchase material before the issuance of the BMEC and get reimbursement or can the BMEC be retroactive?** No, any material purchased before the issuance of a Building Material Exemption Certificate does not qualify for sales tax exemption.
4. **What qualifies as "building materials" eligible for sales tax exemption?** Building materials that are eligible for the sales tax exemption include items that are permanently affixed to real property such as lumber, mortar, glued-down carpets, paint, wallpaper, and similar affixed items.
5. **How long is a BMEC valid?** Certificates are valid for a maximum of two years. However, they can be issued for a shorter period. The exact expiration date of each certificate will vary and is based upon the expected project completion date provided at the time the application is submitted.
6. **How does a contractor access the BMEC once it is issued?** The Illinois Department of Revenue will send a message to the email address submitted on the application with a link. The applicant can access its exemption certificate by clicking on the link in the email message and following the directions provided.