



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB1452

by Rep. Avery Bourne

SYNOPSIS AS INTRODUCED:

20 ILCS 655/4	from Ch. 67 1/2, par. 604
20 ILCS 655/4.1	
20 ILCS 655/5.1	from Ch. 67 1/2, par. 606
20 ILCS 655/5.2	from Ch. 67 1/2, par. 607
20 ILCS 655/5.3	from Ch. 67 1/2, par. 608
20 ILCS 655/8.1	

Amends the Illinois Enterprise Zone Act. Provides that, in calendar year 2019, the Department of Commerce and Economic Opportunity may certify an additional 25 Enterprise Zones. Provides that, for Enterprise Zones scheduled to expire after January 1, 2024, the application process shall begin 5 years prior to the year in which the Zone expires. Provides that the Department of Commerce and Economic Opportunity may award partial points during the application process if the applicant demonstrates job creation and investment levels below the threshold set forth in the statute. Provides that the Department of Commerce and Economic Opportunity may adjust the scoring for applicants that are located entirely within a county with a population of less than 300,000 if the Department finds that the designation will help to alleviate the effects of poverty and unemployment within the proposed Enterprise Zone. Provides for provisional certification of substantially complete Enterprise Zone applications. Effective immediately.

LRB101 05521 HLH 50536 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning State government.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Illinois Enterprise Zone Act is amended by
5 changing Sections 4, 4.1, 5.1, 5.2, 5.3, and 8.1 as follows:

6 (20 ILCS 655/4) (from Ch. 67 1/2, par. 604)

7 Sec. 4. Qualifications for enterprise zones.

8 (1) An area is qualified to become an enterprise zone
9 which:

10 (a) is a contiguous area, provided that a zone area may
11 exclude wholly surrounded territory within its boundaries;

12 (b) comprises a minimum of one-half square mile and not
13 more than 12 square miles, or 15 square miles if the zone
14 is located within the jurisdiction of 4 or more counties or
15 municipalities, in total area, exclusive of lakes and
16 waterways; however, in such cases where the enterprise zone
17 is a joint effort of three or more units of government, or
18 two or more units of government if situated in a township
19 which is divided by a municipality of 1,000,000 or more
20 inhabitants, and where the certification has been in effect
21 at least one year, the total area shall comprise a minimum
22 of one-half square mile and not more than thirteen square
23 miles in total area exclusive of lakes and waterways;

1 (c) (blank);

2 (d) (blank);

3 (e) is (1) entirely within a municipality or (2)
4 entirely within the unincorporated areas of a county,
5 except where reasonable need is established for such zone
6 to cover portions of more than one municipality or county
7 or (3) both comprises (i) all or part of a municipality and
8 (ii) an unincorporated area of a county; and

9 (f) meets 3 or more of the following criteria:

10 (1) all or part of the local labor market area has
11 had an annual average unemployment rate of at least
12 120% of the State's annual average unemployment rate
13 for the most recent calendar year or the most recent
14 fiscal year as reported by the Department of Employment
15 Security;

16 (2) designation will result in the development of
17 substantial employment opportunities by creating or
18 retaining a minimum aggregate of 1,000 full-time
19 equivalent jobs due to an aggregate investment of
20 \$100,000,000 or more, and will help alleviate the
21 effects of poverty and unemployment within the local
22 labor market area;

23 (3) all or part of the local labor market area has
24 a poverty rate of at least 20% according to the latest
25 federal decennial census, 50% or more of children in
26 the local labor market area participate in the federal

1 free lunch program according to reported statistics
2 from the State Board of Education, or 20% or more
3 households in the local labor market area receive food
4 stamps according to the latest federal decennial
5 census;

6 (4) an abandoned coal mine or a brownfield (as
7 defined in Section 58.2 of the Environmental
8 Protection Act) is located in the proposed zone area,
9 or all or a portion of the proposed zone was declared a
10 federal disaster area in the 3 years preceding the date
11 of application;

12 (5) the local labor market area contains a presence
13 of large employers that have downsized over the years,
14 the labor market area has experienced plant closures in
15 the 5 years prior to the date of application affecting
16 more than 50 workers, or the local labor market area
17 has experienced State or federal facility closures in
18 the 5 years prior to the date of application affecting
19 more than 50 workers;

20 (6) based on data from Multiple Listing Service
21 information or other suitable sources, the local labor
22 market area contains a high floor vacancy rate of
23 industrial or commercial properties, vacant or
24 demolished commercial and industrial structures are
25 prevalent in the local labor market area, or industrial
26 structures in the local labor market area are not used

1 because of age, deterioration, relocation of the
2 former occupants, or cessation of operation;

3 (7) the applicant demonstrates a substantial plan
4 for using the designation to improve the State and
5 local government tax base, including income, sales,
6 and property taxes, including a plan for disposal of
7 publicly-owned real property by the methods described
8 in Section 10 of this Act;

9 (8) significant public infrastructure is present
10 in the local labor market area in addition to a plan
11 for infrastructure development and improvement;

12 (9) high schools or community colleges located
13 within the local labor market area are engaged in ACT
14 Work Keys, Manufacturing Skills Standard
15 Certification, or other industry-based credentials
16 that prepare students for careers;

17 (10) the change in equalized assessed valuation of
18 industrial and/or commercial properties in the 5 years
19 prior to the date of application is equal to or less
20 than 50% of the State average change in equalized
21 assessed valuation for industrial and/or commercial
22 properties, as applicable, for the same period of time;
23 or

24 (11) the applicant demonstrates a substantial plan
25 for using the designation to encourage: (i)
26 participation by businesses owned by minorities,

1 women, and persons with disabilities, as those terms
2 are defined in the Business Enterprise for Minorities,
3 Women, and Persons with Disabilities Act; and (ii) the
4 hiring of minorities, women, and persons with
5 disabilities.

6 As provided in Section 10-5.3 of the River Edge
7 Redevelopment Zone Act, upon the expiration of the term of each
8 River Edge Redevelopment Zone in existence on the effective
9 date of this amendatory Act of the 97th General Assembly, that
10 River Edge Redevelopment Zone will become available for its
11 previous designee or a new applicant to compete for designation
12 as an enterprise zone. No preference for designation will be
13 given to the previous designee of the zone.

14 (2) Any criteria established by the Department or by law
15 which utilize the rate of unemployment for a particular area
16 shall provide that all persons who are not presently employed
17 and have exhausted all unemployment benefits shall be
18 considered unemployed, whether or not such persons are actively
19 seeking employment.

20 (Source: P.A. 100-838, eff. 8-13-18.)

21 (20 ILCS 655/4.1)

22 Sec. 4.1. Department recommendations.

23 (a) For all applications that qualify under Section 4 of
24 this Act, the Department shall issue recommendations by
25 assigning a score to each applicant. The scores will be

1 determined by the Department, based on the extent to which an
2 applicant meets the criteria points under subsection (f) of
3 Section 4 of this Act. Scores will be determined using the
4 following scoring system:

5 (1) Up to 50 points for the extent to which the
6 applicant meets or exceeds the criteria in item (1) of
7 subsection (f) of Section 4 of this Act, with points
8 awarded according to the severity of the unemployment.

9 (2) Up to 50 points for the extent to which the
10 applicant meets or exceeds the criteria in item (2) of
11 subsection (f) of Section 4 of this Act, with points
12 awarded in accordance with the number of jobs created and
13 the aggregate amount of investment promised. The
14 Department may award partial points on a pro rata basis
15 under this paragraph (2) if the applicant demonstrates
16 specific job creation and investment below the thresholds
17 set forth in item (2) of subsection (f) of Section 4.

18 (3) Up to 40 points for the extent to which the
19 applicant meets or exceeds the criteria in item (3) of
20 subsection (f) of Section 4 of this Act, with points
21 awarded in accordance with the severity of the unemployment
22 rate according to the latest federal decennial census.

23 (4) Up to 30 points for the extent to which the
24 applicant meets or exceeds the criteria in item (4) of
25 subsection (f) of Section 4 of this Act, with points
26 awarded in accordance with the severity of the

1 environmental impact of the abandoned coal mine,
2 brownfield, or federal disaster area.

3 (5) Up to 50 points for the extent to which the
4 applicant meets or exceeds the criteria in item (5) of
5 subsection (f) of Section 4 of this Act, with points
6 awarded in accordance with the severity of the applicable
7 facility closures or downsizing.

8 (6) Up to 40 points for the extent to which the
9 applicant meets or exceeds the criteria in item (6) of
10 subsection (f) of Section 4 of this Act, with points
11 awarded in accordance with the severity and extent of the
12 high floor vacancy or deterioration.

13 (7) Up to 30 points for the extent to which the
14 applicant meets or exceeds the criteria in item (7) of
15 subsection (f) of Section 4 of this Act, with points
16 awarded in accordance with the extent to which the
17 application addresses a plan to improve the State and local
18 government tax base, including a plan for disposal of
19 publicly-owned real property.

20 (8) Up to 50 points for the extent to which the
21 applicant meets or exceeds the criteria in item (8) of
22 subsection (f) of Section 4 of this Act, with points
23 awarded in accordance with the existence of significant
24 public infrastructure.

25 (9) Up to 40 points for the extent to which the
26 applicant meets or exceeds the criteria in item (9) of

1 subsection (f) of Section 4 of this Act, with points
2 awarded in accordance with the extent to which educational
3 programs exist for career preparation.

4 (10) Up to 40 points for the extent to which the
5 applicant meets or exceeds the criteria in item (10) of
6 subsection (f) of Section 4 of this Act, with points
7 awarded according to the severity of the change in
8 equalized assessed valuation.

9 (11) Up to 40 points for the extent to which the
10 applicant meets or exceeds the criteria in item (11) of
11 subsection (f) of Section 4 of this Act.

12 (12) In awarding points under paragraphs (1) through
13 (11), the Department may adjust the scoring for applicants
14 that are located entirely within a county with a population
15 of less than 300,000 if the Department finds that the
16 designation will help to alleviate the effects of poverty
17 and unemployment within the proposed enterprise zone.

18 (b) After assigning a score for each of the individual
19 criteria using the point system as described in subsection (a),
20 the Department shall then take the sum of the scores for each
21 applicant and assign a final score. The Department shall then
22 submit this information to the Board, as required in subsection
23 (c) of Section 5.2, as its recommendation.

24 (Source: P.A. 100-838, eff. 8-13-18.)

25 (20 ILCS 655/5.1) (from Ch. 67 1/2, par. 606)

1 Sec. 5.1. Application to Department.

2 (a) A county or municipality which has adopted an ordinance
3 designating an area as an enterprise zone shall make written
4 application to the Department to have such proposed enterprise
5 zone certified by the Department as an Enterprise Zone. The
6 application shall include:

7 (i) a certified copy of the ordinance designating the
8 proposed zone;

9 (ii) a map of the proposed enterprise zone, showing
10 existing streets and highways;

11 (iii) an analysis, and any appropriate supporting
12 documents and statistics, demonstrating that the proposed
13 zone area is qualified in accordance with Section 4;

14 (iv) a statement detailing any tax, grant, and other
15 financial incentives or benefits, and any programs, to be
16 provided by the municipality or county to business
17 enterprises within the zone, other than those provided in
18 the designating ordinance, which are not to be provided
19 throughout the municipality or county;

20 (v) a statement setting forth the economic development
21 and planning objectives for the zone;

22 (vi) a statement describing the functions, programs,
23 and services to be performed by designated zone
24 organizations within the zone;

25 (vii) an estimate of the economic impact of the zone,
26 considering all of the tax incentives, financial benefits

1 and programs contemplated, upon the revenues of the
2 municipality or county;

3 (viii) a transcript of all public hearings on the zone;

4 (ix) in the case of a joint application, a statement
5 detailing the need for a zone covering portions of more
6 than one municipality or county and a description of the
7 agreement between joint applicants; and

8 (x) such additional information as the Department by
9 regulation may require.

10 (b) The Department may provide for provisional
11 certification of substantially complete applications pending
12 the receipt of any of the items identified in subsection (a) of
13 this Section or any additional information requested by the
14 Department.

15 (Source: P.A. 82-1019.)

16 (20 ILCS 655/5.2) (from Ch. 67 1/2, par. 607)

17 Sec. 5.2. Department Review of Enterprise Zone
18 Applications.

19 (a) All applications which are to be considered and acted
20 upon by the Department during a calendar year must be received
21 by the Department no later than December 31 of the preceding
22 calendar year.

23 Any application received after December 31 of any calendar
24 year shall be held by the Department for consideration and
25 action during the following calendar year.

1 Each enterprise zone application shall include a specific
2 definition of the applicant's local labor market area.

3 (a-5) The Department shall, no later than July 31, 2013,
4 develop an application process for an enterprise zone
5 application. The Department has emergency rulemaking authority
6 for the purpose of application development only until 12 months
7 after the effective date of this amendatory Act of the 97th
8 General Assembly.

9 (b) Upon receipt of an application from a county or
10 municipality the Department shall review the application to
11 determine whether the designated area qualifies as an
12 enterprise zone under Section 4 of this Act.

13 (c) No later than June 30, the Department shall notify all
14 applicant municipalities and counties of the Department's
15 determination of the qualification of their respective
16 designated enterprise zone areas, and shall send qualifying
17 applications, including the applicant's scores for items (1)
18 through (10) of subsection (a) of Section 4.1 and the
19 applicant's final score under that Section, to the Board for
20 the Board's consideration, along with supporting documentation
21 of the basis for the Department's decision.

22 (d) If any such designated area is found to be qualified to
23 be an enterprise zone by the Department under subsection (c) of
24 this Section, the Department shall, no later than July 15, send
25 a letter of notification to each member of the General Assembly
26 whose legislative district or representative district contains

1 all or part of the designated area and publish a notice in at
2 least one newspaper of general circulation within the proposed
3 zone area to notify the general public of the application and
4 their opportunity to comment. Such notice shall include a
5 description of the area and a brief summary of the application
6 and shall indicate locations where the applicant has provided
7 copies of the application for public inspection. The notice
8 shall also indicate appropriate procedures for the filing of
9 written comments from zone residents, business, civic and other
10 organizations and property owners to the Department. The
11 Department and the Board may consider written comments
12 submitted pursuant to this Section or any other information
13 regarding a pending enterprise zone application submitted
14 after the deadline for enterprise zone application and received
15 prior to the Board's decision on all pending applications.

16 (e) (Blank).

17 (f) (Blank).

18 (g) (Blank).

19 (h) (Blank).

20 (Source: P.A. 97-905, eff. 8-7-12; 98-109, eff. 7-25-13.)

21 (20 ILCS 655/5.3) (from Ch. 67 1/2, par. 608)

22 Sec. 5.3. Certification of Enterprise Zones; effective
23 date.

24 (a) Certification of Board-approved designated Enterprise
25 Zones shall be made by the Department by certification of the

1 designating ordinance. The Department shall promptly issue a
2 certificate for each Enterprise Zone upon approval by the
3 Board. The certificate shall be signed by the Director of the
4 Department, shall make specific reference to the designating
5 ordinance, which shall be attached thereto, and shall be filed
6 in the office of the Secretary of State. A certified copy of
7 the Enterprise Zone Certificate, or a duplicate original
8 thereof, shall be recorded in the office of recorder of deeds
9 of the county in which the Enterprise Zone lies.

10 (b) An Enterprise Zone certified prior to January 1, 2016
11 or on or after January 1, 2017 shall be effective on January 1
12 of the first calendar year after Department certification. An
13 Enterprise Zone certified on or after January 1, 2016 and on or
14 before December 31, 2016 shall be effective on the date of the
15 Department's certification. The Department shall transmit a
16 copy of the certification to the Department of Revenue, and to
17 the designating municipality or county.

18 Upon certification of an Enterprise Zone, the terms and
19 provisions of the designating ordinance shall be in effect, and
20 may not be amended or repealed except in accordance with
21 Section 5.4.

22 (c) With the exception of Enterprise Zones scheduled to
23 expire before December 31, 2018, an Enterprise Zone designated
24 before the effective date of this amendatory Act of the 97th
25 General Assembly shall be in effect for 30 calendar years, or
26 for a lesser number of years specified in the certified

1 designating ordinance. Notwithstanding the foregoing, any
2 Enterprise Zone in existence on the effective date of this
3 amendatory Act of the 98th General Assembly that has a term of
4 20 calendar years may be extended for an additional 10 calendar
5 years upon amendment of the designating ordinance by the
6 designating municipality or county and submission of the
7 ordinance to the Department. The amended ordinance must be
8 properly recorded in the Office of Recorder of Deeds of each
9 county in which the Enterprise Zone lies. Each Enterprise Zone
10 in existence on the effective date of this amendatory Act of
11 the 97th General Assembly that is scheduled to expire before
12 July 1, 2016 may have its termination date extended until July
13 1, 2016 upon amendment of the designating ordinance by the
14 designating municipality or county extending the termination
15 date to July 1, 2016 and submission of the ordinance to the
16 Department. The amended ordinance must be properly recorded in
17 the Office of Recorder of Deeds of each county in which the
18 Enterprise Zone lies. An Enterprise Zone designated on or after
19 the effective date of this amendatory Act of the 97th General
20 Assembly shall be in effect for a term of 15 calendar years, or
21 for a lesser number of years specified in the certified
22 designating ordinance. An enterprise zone designated on or
23 after the effective date of this amendatory Act of the 97th
24 General Assembly shall be subject to review by the Board after
25 13 years for an additional 10-year designation beginning on the
26 expiration date of the enterprise zone. During the review

1 process, the Board shall consider the costs incurred by the
2 State and units of local government as a result of tax benefits
3 received by the enterprise zone. Enterprise Zones shall
4 terminate at midnight of December 31 of the final calendar year
5 of the certified term, except as provided in Section 5.4.

6 (d) No more than 12 Enterprise Zones may be certified by
7 the Department in calendar year 1984, no more than 12
8 Enterprise Zones may be certified by the Department in calendar
9 year 1985, no more than 13 Enterprise Zones may be certified by
10 the Department in calendar year 1986, no more than 15
11 Enterprise Zones may be certified by the Department in calendar
12 year 1987, and no more than 20 Enterprise Zones may be
13 certified by the Department in calendar year 1990. Except as
14 otherwise provided, in ~~in~~ other calendar years, no more than 13
15 Enterprise Zones may be certified by the Department. In
16 calendar year 2019, the Department may certify an additional 25
17 Enterprise Zones. The Department may also designate up to 8
18 additional Enterprise Zones outside the regular application
19 cycle if warranted by the extreme economic circumstances as
20 determined by the Department. The Department may also designate
21 one additional Enterprise Zone outside the regular application
22 cycle if an aircraft manufacturer agrees to locate an aircraft
23 manufacturing facility in the proposed Enterprise Zone.
24 Notwithstanding any other provision of this Act, no more than
25 89 Enterprise Zones may be certified by the Department for the
26 10 calendar years commencing with 1983. The 7 additional

1 Enterprise Zones authorized by Public Act 86-15 shall not lie
2 within municipalities or unincorporated areas of counties that
3 abut or are contiguous to Enterprise Zones certified pursuant
4 to this Section prior to June 30, 1989. The 7 additional
5 Enterprise Zones (excluding the additional Enterprise Zone
6 which may be designated outside the regular application cycle)
7 authorized by Public Act 86-1030 shall not lie within
8 municipalities or unincorporated areas of counties that abut or
9 are contiguous to Enterprise Zones certified pursuant to this
10 Section prior to February 28, 1990. Beginning in calendar year
11 2004 and until December 31, 2008, one additional enterprise
12 zone may be certified by the Department. In any calendar year,
13 the Department may not certify more than 3 Zones located within
14 the same municipality. The Department may certify Enterprise
15 Zones in each of the 10 calendar years commencing with 1983.
16 The Department may not certify more than a total of 18
17 Enterprise Zones located within the same county (whether within
18 municipalities or within unincorporated territory) for the 10
19 calendar years commencing with 1983. Thereafter, the
20 Department may not certify any additional Enterprise Zones, but
21 may amend and rescind certifications of existing Enterprise
22 Zones in accordance with Section 5.4.

23 (e) Notwithstanding any other provision of law, if (i) the
24 county board of any county in which a current military base is
25 located, in part or in whole, or in which a military base that
26 has been closed within 20 years of the effective date of this

1 amendatory Act of 1998 is located, in part or in whole, adopts
2 a designating ordinance in accordance with Section 5 of this
3 Act to designate the military base in that county as an
4 enterprise zone and (ii) the property otherwise meets the
5 qualifications for an enterprise zone as prescribed in Section
6 4 of this Act, then the Department may certify the designating
7 ordinance or ordinances, as the case may be.

8 (f) Applications for Enterprise Zones that are scheduled to
9 expire in 2016, including Enterprise Zones that have been
10 extended until 2016 by this amendatory Act of the 97th General
11 Assembly, shall be submitted to the Department no later than
12 December 31, 2014. At that time, the Zone becomes available for
13 either the previously designated area or a different area to
14 compete for designation. No preference for designation as a
15 Zone will be given to the previously designated area.

16 For Enterprise Zones that are scheduled to expire on or
17 after January 1, 2017 and prior to January 1, 2024, an
18 application process shall begin 2 years prior to the year in
19 which the Zone expires. At that time, the Zone becomes
20 available for either the previously designated area or a
21 different area to compete for designation. For Enterprise Zones
22 that are scheduled to expire on or after January 1, 2024, an
23 application process shall begin 5 years prior to the year in
24 which the Zone expires. At that time, the Zone becomes
25 available for either the previously designated area or a
26 different area to compete for designation. No preference for

1 designation as a Zone will be given to the previously
2 designated area.

3 Each Enterprise Zone that reapplies for certification but
4 does not receive a new certification shall expire on its
5 scheduled termination date.

6 (Source: P.A. 98-109, eff. 7-25-13; 99-615, eff. 7-22-16.)

7 (20 ILCS 655/8.1)

8 Sec. 8.1. Accounting.

9 (a) Any business receiving tax incentives due to its
10 location within an Enterprise Zone or its designation as a High
11 Impact Business must annually report to the Department of
12 Revenue information reasonably required by the Department of
13 Revenue to enable the Department to verify and calculate the
14 total Enterprise Zone or High Impact Business tax benefits for
15 property taxes and taxes imposed by the State that are received
16 by the business, broken down by incentive category and
17 enterprise zone, if applicable. Reports will be due no later
18 than May 31 of each year and shall cover the previous calendar
19 year. The first report will be for the 2012 calendar year and
20 will be due no later than May 31, 2013. Failure to report data
21 shall ~~may~~ result in ineligibility to receive incentives. To the
22 extent that a business receiving tax incentives has obtained an
23 Enterprise Zone Building Materials Exemption Certificate or a
24 High Impact Business Building Materials Exemption Certificate,
25 that business is required to report those building materials

1 exemption benefits only under subsection (a-5) of this Section.
2 No additional reporting for those building materials exemption
3 benefits is required under this subsection (a). In addition, if
4 the Department determines that 80% or more of the businesses
5 receiving tax incentives because of their location within a
6 particular Enterprise Zone failed to submit the information
7 required under this subsection (a) to the Department in any
8 calendar year, then the Enterprise Zone may be decertified by
9 the Department. The Department, in consultation with the
10 Department of Revenue, is authorized to adopt rules governing
11 ineligibility to receive exemptions, including the length of
12 ineligibility. Factors to be considered in determining whether
13 a business is ineligible shall include, but are not limited to,
14 prior compliance with the reporting requirements, cooperation
15 in discontinuing and correcting violations, the extent of the
16 violation, and whether the violation was willful or
17 inadvertent.

18 (a-5) Each contractor or other entity that has been issued
19 an Enterprise Zone Building Materials Exemption Certificate
20 under Section 5k of the Retailers' Occupation Tax Act or a High
21 Impact Business Building Materials Exemption Certificate under
22 Section 5l of the Retailers' Occupation Tax Act shall annually
23 report to the Department of Revenue the total value of the
24 Enterprise Zone or High Impact Business building materials
25 exemption from State taxes. Reports shall contain information
26 reasonably required by the Department of Revenue to enable it

1 to verify and calculate the total tax benefits for taxes
2 imposed by the State, and shall be broken down by Enterprise
3 Zone. Reports are due no later than May 31 of each year and
4 shall cover the previous calendar year. The first report will
5 be for the 2013 calendar year and will be due no later than May
6 31, 2014. Failure to report data may result in revocation of
7 the Enterprise Zone Building Materials Exemption Certificate
8 or High Impact Business Building Materials Exemption
9 Certificate issued to the contractor or other entity.

10 The Department of Revenue is authorized to adopt rules
11 governing revocation determinations, including the length of
12 revocation. Factors to be considered in revocations shall
13 include, but are not limited to, prior compliance with the
14 reporting requirements, cooperation in discontinuing and
15 correcting violations, and whether the certificate was used
16 unlawfully during the preceding year.

17 (b) Each person required to file a return under the Gas
18 Revenue Tax Act, the Gas Use Tax Act, the Electricity Excise
19 Tax Act, or the Telecommunications Excise Tax Act shall file,
20 on or before May 31 of each year, a report with the Department
21 of Revenue, in the manner and form required by the Department
22 of Revenue, containing information reasonably required by the
23 Department of Revenue to enable the Department of Revenue to
24 calculate the amount of the deduction for taxes imposed by the
25 State that is taken under each Act, respectively, due to the
26 location of a business in an Enterprise Zone or its designation

1 as a High Impact Business. The report shall be itemized by
2 business and the business location address.

3 (c) Employers shall report their job creation, retention,
4 and capital investment numbers within the zone annually to the
5 Department of Revenue no later than May 31 of each calendar
6 year. High Impact Businesses shall report their job creation,
7 retention, and capital investment numbers to the Department of
8 Revenue no later than May 31 of each year.

9 (d) The Department of Revenue will aggregate and collect
10 the tax, job, and capital investment data by Enterprise Zone
11 and High Impact Business and report this information, formatted
12 to exclude company-specific proprietary information, to the
13 Department and the Board by August 1, 2013, and by August 1 of
14 every calendar year thereafter. The Department will include
15 this information in their required reports under Section 6 of
16 this Act. The Board shall consider this information during the
17 reviews required under subsection (d-5) of Section 5.4 of this
18 Act and subsection (c) of Section 5.3 of this Act.

19 (e) The Department of Revenue, in its discretion, may
20 require that the reports filed under this Section be submitted
21 electronically.

22 (f) The Department of Revenue shall have the authority to
23 adopt rules as are reasonable and necessary to implement the
24 provisions of this Section.

25 (Source: P.A. 97-905, eff. 8-7-12; 98-109, eff. 7-25-13.)

26 Section 99. Effective date. This Act takes effect upon

1 becoming law.