**Section 580.180 Application Approval Process**

a) Application Approval Requirements. Applications shall be submitted to the Department and approved or denied in writing within 90 days after receipt. The Department will issue a certification of exemption to the Illinois Department of Revenue for approved applicants, with a copy to the approved applicant. The application shall be approved if it meets the following requirements:

1) The applicant has an executed REV Illinois agreement; and

2) The application information outlined in Section 580.160 is complete.

b) 5-Year Exemption Period. All certified businesses shall receive a five-year exemption *from State and local use tax and retailers' occupation tax, in accordance with Section 5m of the Retailers' Occupation Tax Act.*

c) Failure to Comply. Applicant *shall repay the exempted amount if the applicant fails to comply with the terms and conditions of* the executed REV Illinois Agreement*.* [20 ILCS 686/105]