



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB2023

Introduced 2/10/2017, by Sen. Dale Fowler

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. With respect to the application process, provides that the Department of Commerce and Economic Opportunity may award partial points 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. Provides for provisional certification of substantially complete applications. Provides that an Enterprise Zone shall be decertified if the Department finds that 80% or more of the businesses receiving tax incentives failed to submit certain information. Makes other changes. Provides that the application process for Enterprise Zones that are scheduled to expire on or after January 1, 2022 shall begin 5 years (currently, 2 years) prior to the year in which the Zone expires. Effective immediately.

LRB100 09207 HLH 19363 b

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; or

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 As provided in Section 10-5.3 of the River Edge
24 Redevelopment Zone Act, upon the expiration of the term of each
25 River Edge Redevelopment Zone in existence on the effective
26 date of this amendatory Act of the 97th General Assembly, that

1 River Edge Redevelopment Zone will become available for its
2 previous designee or a new applicant to compete for designation
3 as an enterprise zone. No preference for designation will be
4 given to the previous designee of the zone.

5 (2) Any criteria established by the Department or by law
6 which utilize the rate of unemployment for a particular area
7 shall provide that all persons who are not presently employed
8 and have exhausted all unemployment benefits shall be
9 considered unemployed, whether or not such persons are actively
10 seeking employment.

11 (Source: P.A. 97-905, eff. 8-7-12.)

12 (20 ILCS 655/4.1)

13 Sec. 4.1. Department recommendations.

14 (a) For all applications that qualify under Section 4 of
15 this Act, the Department shall issue recommendations by
16 assigning a score to each applicant. The scores will be
17 determined by the Department, based on the extent to which an
18 applicant meets the criteria points under subsection (f) of
19 Section 4 of this Act. Scores will be determined using the
20 following scoring system:

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

25 (2) Up to 50 points for the extent to which the

1 applicant meets or exceeds the criteria in item (2) of
2 subsection (f) of Section 4 of this Act, with points
3 awarded in accordance with the number of jobs created and
4 the aggregate amount of investment promised. The
5 Department may award partial points on a pro-rata basis
6 under this paragraph (2) if the applicant demonstrates
7 specific job creation and investment below the thresholds
8 set forth in item (2) of subsection (f) of Section 4.

9 (3) Up to 40 points for the extent to which the
10 applicant meets or exceeds the criteria in item (3) of
11 subsection (f) of Section 4 of this Act, with points
12 awarded in accordance with the severity of the unemployment
13 rate according to the latest federal decennial census.

14 (4) Up to 30 points for the extent to which the
15 applicant meets or exceeds the criteria in item (4) of
16 subsection (f) of Section 4 of this Act, with points
17 awarded in accordance with the severity of the
18 environmental impact of the abandoned coal mine,
19 brownfield, or federal disaster area.

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

25 (6) Up to 40 points for the extent to which the
26 applicant meets or exceeds the criteria in item (6) of

1 subsection (f) of Section 4 of this Act, with points
2 awarded in accordance with the severity and extent of the
3 high floor vacancy or deterioration.

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

11 (8) Up to 50 points for the extent to which the
12 applicant meets or exceeds the criteria in item (8) of
13 subsection (f) of Section 4 of this Act, with points
14 awarded in accordance with the existence of significant
15 public infrastructure.

16 (9) Up to 40 points for the extent to which the
17 applicant meets or exceeds the criteria in item (9) of
18 subsection (f) of Section 4 of this Act, with points
19 awarded in accordance with the extent to which educational
20 programs exist for career preparation.

21 (10) Up to 40 points for the extent to which the
22 applicant meets or exceeds the criteria in item (10) of
23 subsection (f) of Section 4 of this Act, with points
24 awarded according to the severity of the change in
25 equalized assessed valuation.

26 (11) In awarding points under paragraphs (1) through

1 (10), the Department may adjust the scoring for applicants
2 that are located entirely within a county with a population
3 of less than 300,000 if the Department finds that the
4 designation will help to alleviate the effects of poverty
5 and unemployment within the proposed enterprise zone.

6 (b) After assigning a score for each of the individual
7 criteria using the point system as described in subsection (a),
8 the Department shall then take the sum of the scores for each
9 applicant and assign a final score. The Department shall then
10 submit this information to the Board, as required in subsection
11 (c) of Section 5.2, as its recommendation.

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

13 (20 ILCS 655/5.1) (from Ch. 67 1/2, par. 606)

14 Sec. 5.1. Application to Department.

15 (a) A county or municipality which has adopted an ordinance
16 designating an area as an enterprise zone shall make written
17 application to the Department to have such proposed enterprise
18 zone certified by the Department as an Enterprise Zone. The
19 application shall include:

20 (i) a certified copy of the ordinance designating the
21 proposed zone;

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

24 (iii) an analysis, and any appropriate supporting
25 documents and statistics, demonstrating that the proposed

1 zone area is qualified in accordance with Section 4;

2 (iv) a statement detailing any tax, grant, and other
3 financial incentives or benefits, and any programs, to be
4 provided by the municipality or county to business
5 enterprises within the zone, other than those provided in
6 the designating ordinance, which are not to be provided
7 throughout the municipality or county;

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

10 (vi) a statement describing the functions, programs,
11 and services to be performed by designated zone
12 organizations within the zone;

13 (vii) an estimate of the economic impact of the zone,
14 considering all of the tax incentives, financial benefits
15 and programs contemplated, upon the revenues of the
16 municipality or county;

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

18 (ix) in the case of a joint application, a statement
19 detailing the need for a zone covering portions of more
20 than one municipality or county and a description of the
21 agreement between joint applicants; and

22 (x) such additional information as the Department by
23 regulation may require.

24 (b) The Department may provide for provisional
25 certification of substantially complete applications pending
26 the receipt of any of the items identified in subsection (a) of

1 this Section or any additional information requested by the
2 Department.

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

4 (20 ILCS 655/5.2) (from Ch. 67 1/2, par. 607)

5 Sec. 5.2. Department Review of Enterprise Zone
6 Applications.

7 (a) All applications which are to be considered and acted
8 upon by the Department during a calendar year must be received
9 by the Department no later than December 31 of the preceding
10 calendar year.

11 Any application received after December 31 of any calendar
12 year shall be held by the Department for consideration and
13 action during the following calendar year.

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

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

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

1 (c) No later than June 30, the Department shall notify all
2 applicant municipalities and counties of the Department's
3 determination of the qualification of their respective
4 designated enterprise zone areas, and shall send qualifying
5 applications, including the applicant's scores for items (1)
6 through (10) of subsection (a) of Section 4.1 and the
7 applicant's final score under that Section, to the Board for
8 the Board's consideration, along with supporting documentation
9 of the basis for the Department's decision.

10 (d) If any such designated area is found to be qualified to
11 be an enterprise zone by the Department under subsection (c) of
12 this Section, the Department shall, no later than July 15, send
13 a letter of notification to each member of the General Assembly
14 whose legislative district or representative district contains
15 all or part of the designated area and publish a notice in at
16 least one newspaper of general circulation within the proposed
17 zone area to notify the general public of the application and
18 their opportunity to comment. Such notice shall include a
19 description of the area and a brief summary of the application
20 and shall indicate locations where the applicant has provided
21 copies of the application for public inspection. The notice
22 shall also indicate appropriate procedures for the filing of
23 written comments from zone residents, business, civic and other
24 organizations and property owners to the Department. The
25 Department and the Board may consider written comments
26 submitted pursuant to this Section or any other information

1 regarding a pending enterprise zone application submitted
2 after the deadline for enterprise zone application and received
3 prior to the Board's decision on all pending applications.

4 (e) (Blank).

5 (f) (Blank).

6 (g) (Blank).

7 (h) (Blank).

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

9 (20 ILCS 655/5.3) (from Ch. 67 1/2, par. 608)

10 Sec. 5.3. Certification of Enterprise Zones; effective
11 date.

12 (a) Certification of Board-approved designated Enterprise
13 Zones shall be made by the Department by certification of the
14 designating ordinance. The Department shall promptly issue a
15 certificate for each Enterprise Zone upon approval by the
16 Board. The certificate shall be signed by the Director of the
17 Department, shall make specific reference to the designating
18 ordinance, which shall be attached thereto, and shall be filed
19 in the office of the Secretary of State. A certified copy of
20 the Enterprise Zone Certificate, or a duplicate original
21 thereof, shall be recorded in the office of recorder of deeds
22 of the county in which the Enterprise Zone lies.

23 (b) An Enterprise Zone certified prior to January 1, 2016
24 or on or after January 1, 2017 shall be effective on January 1
25 of the first calendar year after Department certification. An

1 Enterprise Zone certified on or after January 1, 2016 and on or
2 before December 31, 2016 shall be effective on the date of the
3 Department's certification. The Department shall transmit a
4 copy of the certification to the Department of Revenue, and to
5 the designating municipality or county.

6 Upon certification of an Enterprise Zone, the terms and
7 provisions of the designating ordinance shall be in effect, and
8 may not be amended or repealed except in accordance with
9 Section 5.4.

10 (c) With the exception of Enterprise Zones scheduled to
11 expire before December 31, 2018, an Enterprise Zone designated
12 before the effective date of this amendatory Act of the 97th
13 General Assembly shall be in effect for 30 calendar years, or
14 for a lesser number of years specified in the certified
15 designating ordinance. Notwithstanding the foregoing, any
16 Enterprise Zone in existence on the effective date of this
17 amendatory Act of the 98th General Assembly that has a term of
18 20 calendar years may be extended for an additional 10 calendar
19 years upon amendment of the designating ordinance by the
20 designating municipality or county and submission of the
21 ordinance to the Department. The amended ordinance must be
22 properly recorded in the Office of Recorder of Deeds of each
23 county in which the Enterprise Zone lies. Each Enterprise Zone
24 in existence on the effective date of this amendatory Act of
25 the 97th General Assembly that is scheduled to expire before
26 July 1, 2016 may have its termination date extended until July

1 1, 2016 upon amendment of the designating ordinance by the
2 designating municipality or county extending the termination
3 date to July 1, 2016 and submission of the ordinance to the
4 Department. The amended ordinance must be properly recorded in
5 the Office of Recorder of Deeds of each county in which the
6 Enterprise Zone lies. An Enterprise Zone designated on or after
7 the effective date of this amendatory Act of the 97th General
8 Assembly shall be in effect for a term of 15 calendar years, or
9 for a lesser number of years specified in the certified
10 designating ordinance. An enterprise zone designated on or
11 after the effective date of this amendatory Act of the 97th
12 General Assembly shall be subject to review by the Board after
13 13 years for an additional 10-year designation beginning on the
14 expiration date of the enterprise zone. During the review
15 process, the Board shall consider the costs incurred by the
16 State and units of local government as a result of tax benefits
17 received by the enterprise zone. Enterprise Zones shall
18 terminate at midnight of December 31 of the final calendar year
19 of the certified term, except as provided in Section 5.4.

20 (d) No more than 12 Enterprise Zones may be certified by
21 the Department in calendar year 1984, no more than 12
22 Enterprise Zones may be certified by the Department in calendar
23 year 1985, no more than 13 Enterprise Zones may be certified by
24 the Department in calendar year 1986, no more than 15
25 Enterprise Zones may be certified by the Department in calendar
26 year 1987, and no more than 20 Enterprise Zones may be

1 certified by the Department in calendar year 1990. In other
2 calendar years, no more than 13 Enterprise Zones may be
3 certified by the Department. The Department may also designate
4 up to 8 additional Enterprise Zones outside the regular
5 application cycle if warranted by the extreme economic
6 circumstances as determined by the Department. The Department
7 may also designate one additional Enterprise Zone outside the
8 regular application cycle if an aircraft manufacturer agrees to
9 locate an aircraft manufacturing facility in the proposed
10 Enterprise Zone. Notwithstanding any other provision of this
11 Act, no more than 89 Enterprise Zones may be certified by the
12 Department for the 10 calendar years commencing with 1983. The
13 7 additional Enterprise Zones authorized by Public Act 86-15
14 shall not lie within municipalities or unincorporated areas of
15 counties that abut or are contiguous to Enterprise Zones
16 certified pursuant to this Section prior to June 30, 1989. The
17 7 additional Enterprise Zones (excluding the additional
18 Enterprise Zone which may be designated outside the regular
19 application cycle) authorized by Public Act 86-1030 shall not
20 lie within municipalities or unincorporated areas of counties
21 that abut or are contiguous to Enterprise Zones certified
22 pursuant to this Section prior to February 28, 1990. Beginning
23 in calendar year 2004 and until December 31, 2008, one
24 additional enterprise zone may be certified by the Department.
25 In any calendar year, the Department may not certify more than
26 3 Zones located within the same municipality. The Department

1 may certify Enterprise Zones in each of the 10 calendar years
2 commencing with 1983. The Department may not certify more than
3 a total of 18 Enterprise Zones located within the same county
4 (whether within municipalities or within unincorporated
5 territory) for the 10 calendar years commencing with 1983.
6 Thereafter, the Department may not certify any additional
7 Enterprise Zones, but may amend and rescind certifications of
8 existing Enterprise Zones in accordance with Section 5.4.

9 (e) Notwithstanding any other provision of law, if (i) the
10 county board of any county in which a current military base is
11 located, in part or in whole, or in which a military base that
12 has been closed within 20 years of the effective date of this
13 amendatory Act of 1998 is located, in part or in whole, adopts
14 a designating ordinance in accordance with Section 5 of this
15 Act to designate the military base in that county as an
16 enterprise zone and (ii) the property otherwise meets the
17 qualifications for an enterprise zone as prescribed in Section
18 4 of this Act, then the Department may certify the designating
19 ordinance or ordinances, as the case may be.

20 (f) Applications for Enterprise Zones that are scheduled to
21 expire in 2016, including Enterprise Zones that have been
22 extended until 2016 by this amendatory Act of the 97th General
23 Assembly, shall be submitted to the Department no later than
24 December 31, 2014. At that time, the Zone becomes available for
25 either the previously designated area or a different area to
26 compete for designation. No preference for designation as a

1 Zone will be given to the previously designated area.

2 For Enterprise Zones that are scheduled to expire on or
3 after January 1, 2017 and prior to January 1, 2022, an
4 application process shall begin 2 years prior to the year in
5 which the Zone expires. At that time, the Zone becomes
6 available for either the previously designated area or a
7 different area to compete for designation. For Enterprise Zones
8 that are scheduled to expire on or after January 1, 2022, an
9 application process shall begin 5 years prior to the year in
10 which the Zone expires. At that time, the Zone becomes
11 available for either the previously designated area or a
12 different area to compete for designation. No preference for
13 designation as a Zone will be given to the previously
14 designated area.

15 Each Enterprise Zone that reapplies for certification but
16 does not receive a new certification shall expire on its
17 scheduled termination date.

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

19 (20 ILCS 655/8.1)

20 Sec. 8.1. Accounting.

21 (a) Any business receiving tax incentives due to its
22 location within an Enterprise Zone or its designation as a High
23 Impact Business must annually report to the Department of
24 Revenue information reasonably required by the Department of
25 Revenue to enable the Department to verify and calculate the

1 total Enterprise Zone or High Impact Business tax benefits for
2 property taxes and taxes imposed by the State that are received
3 by the business, broken down by incentive category and
4 enterprise zone, if applicable. Reports will be due no later
5 than May 31 of each year and shall cover the previous calendar
6 year. The first report will be for the 2012 calendar year and
7 will be due no later than May 31, 2013. Failure to report data
8 shall ~~may~~ result in ineligibility to receive incentives. To the
9 extent that a business receiving tax incentives has obtained an
10 Enterprise Zone Building Materials Exemption Certificate or a
11 High Impact Business Building Materials Exemption Certificate,
12 that business is required to report those building materials
13 exemption benefits only under subsection (a-5) of this Section.
14 No additional reporting for those building materials exemption
15 benefits is required under this subsection (a). In addition, if
16 the Department determines that 80% or more of the businesses
17 receiving tax incentives because of their location within a
18 particular Enterprise Zone failed to submit the information
19 required under this subsection (a) to the Department in any
20 calendar year, then the Enterprise Zone may be decertified by
21 the Department. The Department, in consultation with the
22 Department of Revenue, is authorized to adopt rules governing
23 ineligibility to receive exemptions, including the length of
24 ineligibility. Factors to be considered in determining whether
25 a business is ineligible shall include, but are not limited to,
26 prior compliance with the reporting requirements, cooperation

1 in discontinuing and correcting violations, the extent of the
2 violation, and whether the violation was willful or
3 inadvertent.

4 (a-5) Each contractor or other entity that has been issued
5 an Enterprise Zone Building Materials Exemption Certificate
6 under Section 5k of the Retailers' Occupation Tax Act or a High
7 Impact Business Building Materials Exemption Certificate under
8 Section 5l of the Retailers' Occupation Tax Act shall annually
9 report to the Department of Revenue the total value of the
10 Enterprise Zone or High Impact Business building materials
11 exemption from State taxes. Reports shall contain information
12 reasonably required by the Department of Revenue to enable it
13 to verify and calculate the total tax benefits for taxes
14 imposed by the State, and shall be broken down by Enterprise
15 Zone. Reports are due no later than May 31 of each year and
16 shall cover the previous calendar year. The first report will
17 be for the 2013 calendar year and will be due no later than May
18 31, 2014. Failure to report data may result in revocation of
19 the Enterprise Zone Building Materials Exemption Certificate
20 or High Impact Business Building Materials Exemption
21 Certificate issued to the contractor or other entity.

22 The Department of Revenue is authorized to adopt rules
23 governing revocation determinations, including the length of
24 revocation. Factors to be considered in revocations shall
25 include, but are not limited to, prior compliance with the
26 reporting requirements, cooperation in discontinuing and

1 correcting violations, and whether the certificate was used
2 unlawfully during the preceding year.

3 (b) Each person required to file a return under the Gas
4 Revenue Tax Act, the Gas Use Tax Act, the Electricity Excise
5 Tax Act, or the Telecommunications Excise Tax Act shall file,
6 on or before May 31 of each year, a report with the Department
7 of Revenue, in the manner and form required by the Department
8 of Revenue, containing information reasonably required by the
9 Department of Revenue to enable the Department of Revenue to
10 calculate the amount of the deduction for taxes imposed by the
11 State that is taken under each Act, respectively, due to the
12 location of a business in an Enterprise Zone or its designation
13 as a High Impact Business. The report shall be itemized by
14 business and the business location address.

15 (c) Employers shall report their job creation, retention,
16 and capital investment numbers within the zone annually to the
17 Department of Revenue no later than May 31 of each calendar
18 year. High Impact Businesses shall report their job creation,
19 retention, and capital investment numbers to the Department of
20 Revenue no later than May 31 of each year.

21 (d) The Department of Revenue will aggregate and collect
22 the tax, job, and capital investment data by Enterprise Zone
23 and High Impact Business and report this information, formatted
24 to exclude company-specific proprietary information, to the
25 Department and the Board by August 1, 2013, and by August 1 of
26 every calendar year thereafter. The Department will include

1 this information in their required reports under Section 6 of
2 this Act. The Board shall consider this information during the
3 reviews required under subsection (d-5) of Section 5.4 of this
4 Act and subsection (c) of Section 5.3 of this Act.

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

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

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

12 Section 99. Effective date. This Act takes effect upon
13 becoming law.