



Illinois
Department of Commerce
& Economic Opportunity

JB Pritzker, Governor



**Enterprise Zone,
High Impact Business
and River Edge Redevelopment Zone Programs**

ANNUAL REPORT 2020
Illinois Department of Commerce and Economic Development
J.B. Pritzker, Governor

2020 Annual Report
Enterprise Zone, High Impact Business and River Edge Redevelopment Zone

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Illinois Department of Commerce and Economic Opportunity

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Illinois Department of Commerce & Economic Opportunity

JB Pritzker, Governor

August 12, 2021

Dear Members of the General Assembly:

The enclosed information fulfills the statutory directive that the Department of Commerce and Economic Opportunity ("DCEO") report annually to the members of the Illinois General Assembly an evaluation of the effectiveness of the Illinois Enterprise Zone (EZ), River Edge Redevelopment Zone (RERZ), and High Impact Business (HIB) tax incentives. This report provides the most up-to-date and accurate information available to DCEO and the Illinois Department of Revenue (IDOR) and thus provides a comprehensive evaluation of the EZ, RERZ and HIB programs.

The programs are designed to stimulate business and industrial growth, retention in depressed areas and neighborhood revitalization in such areas at the local level through state and local tax incentives, regulatory relief and improved government services. Pursuant to previous changes to the Illinois Enterprise Zone Act, this annual program report will include data collected by IDOR.

These programs are an important factor of a business' decision to locate or expand in Illinois. This report demonstrates that the programs continue to be an essential component of the State's arsenal to stimulate investment and job creation. The Department continues to work with the IDOR and various stakeholders to improve the reporting procedures for the programs to improve the quality of the metrics demonstrating the efficacy of these programs.

Sincerely,

A handwritten signature in cursive script that reads "Sylvia I. Garcia".

Sylvia I. Garcia
Acting Director

ENTERPRISE ZONE PROGRAM

Overview

The Illinois Enterprise Zone Act, 20 ILCS 655/1, et seq. (the "Act"), was signed into law December 7, 1982. The purpose of the Act's is to stimulate economic growth and neighborhood revitalization at the local level. This is accomplished through state and local tax incentives, regulatory relief, and improved government services. In accordance with the Illinois Enterprise Zone Act, the Department of Commerce and Economic Opportunity ("DCEO" or the "Department") is authorized to designate Enterprise Zones. Pursuant to the most recent amendments to the Act, applicants must satisfy certain statutory criteria as part of the application process. DCEO reviews the applications based on the scoring system set forth in the Act, and then submits its recommendations to the Enterprise Zone Board to review and either approve or deny such applications. The Department certifies zones based on the review and approval of the Enterprise Zone Board.

Program Activity

During 2020, the Enterprise Zone Board convened under the Act to review and approve or deny applicants for Enterprise Zone designation from an applicant pool of seven (7) applications received prior to the December 31, 2019 deadline. The Enterprise Zone Board ultimately approved all applications which included Altamont/ Effingham County, Clark County, Lincoln and 394 Corridor, Macoupin County, Saline County, Taylorville/Christian County and Williamson County for new designations to become effective on January 1, 2021, for an initial period of 15 years, with the possibility of a 10-year extension.

DCEO received this past year one (1) application for Enterprise Zone designation prior to the December 31, 2020 deadline. If approved, the new designation would be effective on January 1, 2022 for an initial period of 15 years with the possibility of a 10-year extension.

As detailed on pages 4 -10 of the Illinois Department of Revenue (IDOR) companion report, the Enterprise Zone Program resulted in a total capital investment of \$605,665,000, the employment of 59,867 positions, the retention of 28,692 jobs and \$114,286,000 in total state expenditures during the period of January 1, 2020 through December 31, 2020.

BENEFITS OF THE ENTERPRISE ZONE PROGRAM

State Incentives

The Illinois Enterprise Zone program offers numerous state incentives to encourage companies to locate or expand in Enterprise Zones. Currently, the following incentives are available:

Enterprise Zone Investment Tax Credit

The Investment Tax Credit provides for a 0.5% credit against the state income tax for investments made in "qualified property" that are placed in service in an Enterprise Zone. The credit shall be 0.5% of the basis for such property. The specific terms and conditions governing this tax credit are regulated by the Illinois Department of Revenue. Qualified property is statutorily defined in Section 201(f) and (h) of the Illinois Income Tax Act.

Enterprise Zone Building Materials Exemption (BME)

A 6.25 % state sales tax exemption is permitted on building materials to be incorporated into real estate located within an Enterprise Zone established by a county or municipality under the Act. Receipts for materials used for remodeling, rehabilitation or new construction may be deducted from such sales when calculating the tax imposed. For purposes of this exemption, "qualified sale" means a sale of building materials that will be incorporated into real estate as part of a building project for which a Certificate of Eligibility for Sales Tax Exemption has been issued by the Illinois Department of Revenue.

Enterprise Zone Utility Tax Exemption

A state utility tax exemption on gas, electricity, and the Illinois Commerce Commission's administrative charge, as well as the telecommunication excise tax, is available to businesses located within an Enterprise Zone.

Eligibility for this exemption is contingent upon one of the following:

the business making a minimum eligible investment of \$5 million in an Enterprise Zone, which results in the creation of a minimum of 200 full-time equivalent jobs in Illinois; or
the business making a minimum eligible investment of \$20 million in an Enterprise Zone, which results in the retention of a minimum of 1,000 full-time jobs in Illinois.

The majority of the jobs created or retained must be located in the Enterprise Zone in which the investment occurs. A business must submit an application to and be certified by the Department in order to receive an initial five-year exemption, not to exceed the termination date of the Enterprise Zone. At the expiration of this initial five-year period, certified businesses may apply to the Department for renewals of the exemption for additional five-year periods, not to exceed the termination date of the Enterprise Zone. Eligibility for renewal of the exemption is contingent upon the business maintaining the requisite number of full-time equivalent jobs in Illinois with the majority of the jobs being located within the Enterprise Zone in which the investment was made.

Enterprise Zone Manufacturing Machinery and Equipment/Pollution Control Facilities (MM&E) Sales Tax Exemption

A 6.25% state sales tax exemption is available on purchases of:

All tangible personal property used or consumed in the process of manufacturing or assembling tangible personal property for wholesale or retail sale or lease, or in the process of graphic arts production.

Repair and replacement parts for machinery and equipment used in the manufacturing or assembling of tangible personal property, or in the process of graphic arts production for wholesale or retail sale or lease; and

Equipment, manufacturing or graphic arts fuels, material, and supplies for the maintenance, repair, or operation of such manufacturing or assembling or graphic arts machinery or equipment.

Eligibility for this exemption is contingent upon one of the following:

the business making a minimum eligible investment of \$5 million in an Enterprise Zone that results in the creation of a minimum of 200 full-time equivalent jobs in Illinois, or

the business making a minimum eligible investment of \$40 million in an Enterprise Zone that results in the retention of a minimum of 2,000 full-time jobs in Illinois: or

the business making a minimum eligible investment of \$40 million that results in the retention of at least 90% of the jobs in place on the date on which the exemption is granted for the duration of the exemption.

The majority of the jobs created or retained must be located in the Enterprise Zone in which the investment occurs. A business must submit an application to and be certified by the Department in order to receive an initial five-year exemption, not to exceed the termination date of the Enterprise Zone. At the expiration of this initial five-year period, certified businesses may apply to the Department for renewals of the exemption for additional five-year periods, not to exceed the termination date of the Enterprise Zone. Eligibility for renewal of the exemption is contingent upon the business maintaining the requisite number of full-time equivalent jobs in Illinois with the majority of the jobs being located within the Enterprise Zone in which the investment was made.

Local Incentives

In addition to state incentives, each zone offers local incentives to enhance business development projects. The incentives offered are determined by the local governments and authorized through local ordinance. The following list is not inclusive, but serves as an example of the most common local Enterprise Zone incentives offered:

- Abatement of property taxes on new improvements.
- Homesteading and Shop-steading programs.
- Waiver of business licensing and permit fees.
- Streamlined building code and zoning requirements; and
- Special local financing programs and other resources.

Hodgkins/McCook	5,145,326	5,108,284	-37,042	-0.72%
Jacksonville/Morgan County	51,575	51,052	-523	-1.01%
Jersey-Greene Intermodal	348,017	346,136	-1,881	-0.54%
Jo-Carroll (1)	35,562	35,480	-82	-0.23%
Joliet Arsenal (4)	690,176	688,726	-1,450	-0.21%
Kankakee County	136,662	135,305	-1,357	-0.99%
Kankakee River Valley	149,634	148,254	-1,380	-0.92%
Kewanee/Henry County	240,377	238,371	-2,006	-0.83%
Lawrenceville/Lawrence County	15,665	15,467	-198	-1.26%
Lee/Ogle	84,721	83,953	-768	-0.91%
Lincoln and 394 Corridor	5,835,502	5,797,010	-38,492	-0.66%
Lincoln/Logan County	132,645	131,398	-1,247	-0.94%
Loves Park/Machesney Park	282,465	281,295	-1,170	-0.41%
Macomb/Bushnell/McDonough County	88,561	87,145	-1,416	-1.60%
Macoupin County	209,919	207,702	-2,217	-1.06%
Madison County Discovery	622,475	618,908	-3,567	-0.57%
Massac County	13,772	13,636	-136	-0.99%
Monmouth/Warren County	73,194	72,284	-910	-1.24%
Monroe / Randolph County	404,131	401,475	-2,656	-0.66%
Montgomery County	511,318	507,863	-3,455	-0.68%
Mt. Carmel/Wabash County	78,729	77,915	-814	-1.03%
Mt. Vernon/Waltonville	137,803	136,455	-1,348	-0.98%
Nashville/ Washington County	147,245	146,106	-1,139	-0.77%
Northern Tazewell	362,532	359,469	-3,063	-0.84%
Northwest Illinois	413,058	410,912	-2,146	-0.52%
Olney/Richland/Newton/Jasper	25,137	24,972	-165	-0.66%
Ottawa Area	195,105	193,978	-1,127	-0.58%
Peoria Rural	179,359	177,652	-1,707	-0.95%
Peoria Urban	475,795	472,255	-3,540	-0.74%
Perry County	20,935	20,664	-271	-1.29%
Quad Cities	141,775	140,907	-868	-0.61%
Quad Cities Regional Economic Development Authority (QCREZ) (5)	141,775	140,907	-868	-0.61%
Quincy/Adams County/Brown County	468,407	463,043	-5,364	-1.15%
Rantoul	209,612	209,192	-420	-0.20%
Riverbend	523,498	520,681	-2,817	-0.54%
Robinson/Crawford County	47,323	46,928	-395	-0.83%
Rockford EZ1	386,406	384,378	-2,028	-0.52%
Rockford I-90	386,406	384,378	-2,028	-0.52%
Salem/ Marion County	37,309	37,045	-264	-0.71%
Saline	23,540	23,182	-358	-1.52%
Southeastern Illinois Economic Development Authority (SIEDA) (8)	297,898	295,530	-2,368	-0.79%
Southern Tazewell	362,532	359,469	-3,063	-0.84%
Springfield/Sangamon County	194,882	193,882	-1,000	-0.51%
St. Clair County MidAmerica (SWIDA) (3)	523,498	520,681	-2,817	-0.54%
Streator Area	144,074	142,985	-1,089	-0.76%
SW Madison County	523,498	520,681	-2,817	-0.54%
Taylorville/Christian County	209,919	207,702	-2,217	-1.06%
Upper Illinois River Valley Development Authority (UIRVDA) (7)	1,875,143	1,869,021	-6,122	-0.33%
Urbana/Champaign County	209,612	209,192	-420	-0.20%
Vandalia/Fayette County	21,332	21,264	-68	-0.32%

Waukegan-North Chicago	697,134	693,593	-3,541	-0.51%
West Regional	5,145,326	5,108,284	-37,042	-0.72%
Western Hoffman Estates	8,529,160	8,480,111	-49,049	-0.58%
Western Illinois Economic Development Authority (WIEDA) (6)	263,862	260,392	-3,470	-1.32%
Whiteside/Carroll	296,049	293,757	-2,292	-0.77%
Will County/Cook County	5,835,502	5,797,010	-38,492	-0.66%
Williamson County	223,175	221,494	-1,681	-0.75%
Zion Benton	697,134	693,593	-3,541	-0.51%
State of Illinois (All Counties)	12,667,017	12,587,530	-79,487	-0.63

*The annual Statistical Data presented in this table represents the calculated estimated population of the county and or counties of the listed Enterprise Zone's local labor market area, based on data obtained from Economic Modeling Specialist, Inc, 2020. County level 2020 data from the U.S. Census Bureau was unavailable at the time this report was generated.

(1) The Enterprise Zones listed represent those zones which were in effect during the period of January 1, 2020 – through December 31, 2020.

(2) The totals and percentages were calculated using the statistical data of the local labor market of the county and or counties in which the Enterprise Zone boundaries were located. Actual zone boundaries may vary from the established boundaries of the applicable county or counties.

(3) Certified under the auspices of the Southwestern Illinois Development Authority Act (SWIDA).

(4) Certified as a qualified closed military base.

(5) Certified under the auspices of the Quad Cities Regional Economic Development Authority (QREDA).

(6) Certified under the auspices of the Western Illinois Economic Development Authority Act (WIEDA)

(7) Certified under the auspices of the Upper Illinois River Valley Development Authority Act (UIRVDA).

(8) Certified under the auspices of the Southeastern Illinois Economic Development Authority Act (SIEDA).

Jersey-Greene Intermodal	45,263	46,625	1,363	3.0%
Jo-Carroll (1)	46,429	47,374	946	2.0%
Joliet Arsenal (4)	52,232	53,895	1,663	3.2%
Kankakee County	41,930	43,144	1,214	2.9%
Kankakee River Valley	42,590	43,789	1,199	2.8%
Kewanee	43,707	44,807	1,100	2.5%
Lawrenceville/Lawrence County	30,891	30,877	14	0.0%
Lee/Ogle	44,669	45,521	852	1.9%
Lincoln and 394 Corridor	62,115	63,957	1,842	3.0%
Lincoln/Logan County	45,859	46,368	509	1.1%
Loves Park/Machesney Park	43,468	44,234	766	1.8%
Macomb/Bushnell/McDonough County	39,894	40,280	385	1.0%
Macoupin County	44,113	44,748	635	1.4%
Madison County Discovery	45,148	46,609	1,461	3.2%
Massac County	37,465	38,926	1,460	3.9%
McLeansboro/Hamilton County	40,447	40,758	311	0.8%
Monmouth/Warren County	43,549	45,035	1,487	3.4%
Montgomery County	44,858	45,964	1,106	2.5%
Mt. Carmel/Wabash County	40,210	40,896	685	1.7%
Mt. Vernon/Waltonville	39,621	40,610	990	2.5%
Nashville/ Washington County	42,225	43,381	1,157	2.7%
Northern Tazewell	49,563	50,356	793	1.6%
Northwest Illinois	43,996	44,753	756	1.7%
Olney/Richland/Newton/Jasper	41,872	42,097	225	0.5%
Ottawa Area	47,240	48,387	1,146	2.4%
Peoria Rural	50,216	51,089	873	1.7%
Peoria Urban	47,061	47,615	554	1.2%
Perry County	37,089	38,179	1,089	2.9%
Quad Cities	44,438	45,711	1,273	2.9%
Quad Cities Regional Economic Development Authority (QCREZ) (5)	44,438	45,711	1,273	2.9%
Quincy/Adams County/Brown County	43,305	44,000	694	1.6%
Rantoul	44,597	45,967	1,369	3.1%
Riverbend	45,663	47,175	1,512	3.3%
Robinson/Crawford County	41,950	43,014	1,063	2.5%
Rockford EZ1	44,375	45,121	746	1.7%
Rockford I-90	44,375	45,121	746	1.7%
Salem/ Marion County	41,792	42,895	1,103	2.6%
Saline	39,597	40,891	1,294	3.3%
Southeastern Illinois Economic Development Authority (SIEDA) (8)	43,487	44,542	1,056	2.4%
Southern Tazewell	49,563	50,356	793	1.6%
Springfield/Sangamon County	48,062	49,445	1,382	2.9%
St. Clair County MidAmerica (SWIDA) (3)	45,663	47,175	1,512	3.3%
Streator Area	44,881	45,785	904	2.0%
SW Madison County	45,663	47,175	1,512	3.3%
Taylorville/Christian County	44,113	44,748	635	1.4%
Upper Illinois River Valley Development Authority (UIRVDA) (7)	61,168	63,029	1,861	3.0%
Urbana/Champaign County	44,597	45,967	1,369	3.1%
Vandalia/Fayette County	35,676	36,310	634	1.8%
Waukegan-North Chicago	78,626	80,973	2,347	3.0%
West Regional	63,436	65,306	1,870	2.9%

Western Hoffman Estates	63,179	65,077	1,898	3.0%
Western Illinois Economic Development Authority (WIEDA) (6)	41,950	42,505	555	1.3%
Whiteside/Carroll	44,349	45,491	1,142	2.6%
Will County/Cook County	62,115	63,957	1,842	3.0%
Williamson County	39,939	41,127	1,188	3.0%
Zion Benton	78,626	80,973	2,347	3.0%
State of Illinois	57,145	58,764	1,618	2.8%

*The annual Statistical Data presented in this table represents the calculated estimated per capita income of the county / counties of the listed Enterprise Zone's local Labor market, based on data obtained from the U.S. Department of Commerce, Bureau of Economic Analysis, 2018 & 2019. 2020 per capita income by county is unavailable until November 2021.

(1) The Enterprise Zones listed represent those zones which were in effect during the period of January 1, 2020 – through December 31, 2020.

(2) The estimated totals and percentages were calculated using the statistical data of the local labor market of the county and or counties in which the Enterprise Zone boundaries were located. Actual zone boundaries may vary from the established boundaries of the applicable county or counties.

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Jacksonville/Morgan County	4.0%	6.7%	2.8%
Jersey-Greene Intermodal	3.8%	7.6%	3.7%
Jo-Carroll (1)	3.9%	7.9%	4.0%
Joliet Arsenal (4)	4.0%	9.5%	5.5%
Kankakee County	4.6%	8.3%	3.7%
Kankakee River Valley	4.6%	8.2%	3.6%
Kewanee/Henry County	4.7%	8.9%	4.2%
Lawrenceville/Lawrence County	5.3%	8.7%	3.5%
Lee/Ogle	4.3%	7.6%	3.3%
Lincoln and 394 Corridor	4.0%	10.9%	6.9%
Lincoln/Logan County	4.8%	9.2%	4.4%
Loves Park/Machesney Park	5.4%	11.4%	6.0%
Macomb/Bushnell/McDonough County	4.8%	7.5%	2.8%
Macoupin County	4.7%	8.8%	4.0%
Madison County Discovery	3.9%	8.1%	4.2%
Massac County	5.3%	10.0%	4.6%
McLeansboro/Hamilton County	4.5%	7.8%	3.3%
Monmouth/Warren County	4.0%	8.4%	4.4%
Montgomery County	4.1%	8.1%	4.0%
Mt. Carmel/Wabash County	4.3%	7.9%	3.7%
Mt. Vernon/Waltonville	4.5%	9.6%	5.0%
Nashville/ Washington County	3.8%	8.0%	4.2%
Northern Tazewell	4.5%	8.9%	4.5%
Northwest Illinois	5.0%	10.3%	5.2%
Olney/Richland/Newton/Jasper	4.0%	6.5%	2.5%
Ottawa Area	4.8%	8.8%	4.0%
Peoria Rural	4.9%	10.4%	5.5%
Peoria Urban	4.4%	8.4%	4.1%
Perry County	4.9%	9.4%	4.5%
Quad Cities	4.8%	9.4%	4.6%
Quad Cities Regional Economic Development Authority (QCREZ) (5)	4.8%	9.4%	4.6%
Quincy/Adams County/Brown County	4.2%	7.4%	3.2%
Rantoul	3.6%	6.4%	2.9%
Riverbend	4.0%	8.4%	4.4%
Robinson/Crawford County	4.5%	7.3%	2.9%
Rockford EZ1	5.3%	11.0%	5.7%
Rockford I-90	5.3%	11.0%	5.7%
Salem/ Marion County	4.2%	9.3%	5.1%
Saline	5.1%	9.7%	4.7%
Southeastern Illinois Economic Development Authority (SIEDA) (8)	4.0%	7.9%	3.8%
Southern Tazewell	4.5%	8.9%	4.5%
Springfield/Sangamon County	3.9%	8.2%	4.3%
St. Clair County MidAmerica (SWIDA) (3)	4.0%	8.4%	4.4%
Streator Area	4.8%	8.8%	4.0%
SW Madison County	4.0%	8.4%	4.4%
Taylorville/Christian County	4.7%	8.8%	4.0%
Upper Illinois River Valley Development Authority (UIRVDA) (7)	4.0%	8.5%	4.5%
Urbana/Champaign County	3.6%	6.4%	2.9%
Vandalia/Fayette County	4.2%	7.5%	3.3%
Waukegan-North Chicago	3.9%	8.1%	4.1%

West Regional	4.0%	11.1%	7.1%
Western Hoffman Estates	3.9%	10.0%	6.2%
Western Illinois Economic Development Authority (WIEDA) (6)	4.1%	6.8%	2.7%
Whiteside/Carroll	4.5%	8.5%	4.0%
Will County/Cook County	4.0%	10.9%	6.9%
Williamson County	4.4%	8.8%	4.4%
Zion Benton	3.9%	8.1%	4.1%
State of Illinois	4.0%	9.5%	5.5%

*The annual Statistical Data presented in this table represents the calculated estimated unemployed individuals residing within the county and or counties of the Enterprise Zone's local labor market area based upon data obtained from the Illinois Department of Employment Security.

(1) The Enterprise Zones listed represent those zones which were in effect during the period of January 1, 2020 – through December 31, 2020.

(2) The totals and percentages were calculated using the statistical data of the local labor market of the county and or counties in which the Enterprise Zones boundaries were located. Actual zone boundaries may vary from the established boundaries of the applicable county or counties.

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HIGH IMPACT BUSINESS PROGRAM

Overview

The High Impact Business Program, 20 ILCS 655/5.5, is designed to encourage large scale economic development activities, by providing tax incentives to companies that:

- are not located within an Enterprise Zone; and
- intends to make a minimum eligible investment of \$12 million that will be placed in service in qualified property in Illinois and intends to create 500 full-time equivalent jobs at a designated location in Illinois; or
- intends to make a minimum eligible investment of \$30 million that will be placed in service in qualified property in Illinois and intends to retain 1,500 full-time equivalent jobs at a designated location in Illinois; or
- intends to establish a new electric generating facility at a designated location in Illinois; or
- intends to establish a new gasification facility at a designated location in Illinois; or
- intends to establish production operations at a new coal mine, re-establish production operations at a closed coal mine, or expand production at an existing coal mine at a designated location in Illinois; or
- intends to construct new transmission facilities or upgrade existing transmission facilities at designated locations in Illinois; or
- intends to establish a new wind power facility at a designated location in Illinois; or
- intends to establish a qualifying fertilizer plant at a designated location in Illinois.

Program Activity

As detailed on page 11 of the IDOR companion report, the High Impact Business Program resulted in total capital investments of \$316,498,000, current employment of 14,471 jobs, the creation of 387 new positions, a total of 5,072 retained jobs and \$23,902,000 in total state expenditures during the period of January 1, 2020 through December 31, 2020.

BENEFITS OF THE HIGH IMPACT BUSINESS PROGRAM

State Incentives

The Illinois High Impact Business Program offers numerous state incentives to encourage companies to locate or expand their large-scale operations. Currently, the following incentives are available:

High Impact Business Investment Tax Credit

The Investment Tax Credit provides for a 0.5% credit against the state income tax for investments made in "qualified property" that are placed in service at a designated location in Illinois. The credit shall be 0.5% of the basis for such property. The specific terms and conditions governing this tax credit are regulated by the Illinois Department of Revenue. Qualified property is statutorily defined in Section 20 I (f) and (h) of the Illinois Income Tax Act.

High Impact Business Building Materials Exemption (BME)

A 6.25% state sales tax exemption is permitted on building materials to be incorporated into real estate located at a designated location in Illinois. Receipts for materials used for remodeling, rehabilitation or new construction may be deducted from such sales when calculating the tax imposed. For purposes of this exemption, "qualified sale" means a sale of building materials that will be incorporated into real estate as part of a building project for which a Certificate of Eligibility for Sales Tax Exemption has been issued by the Illinois Department of Revenue.

High Impact Business Utility Tax Exemption

A 6.25% state sales tax exemption is available on purchases of gas and electricity as well as an exemption from the Illinois Commerce Commission's administrative charge. In addition, High Impact Businesses which are located within a Foreign Trade Zone or Sub-Zone are also exempt from the telecommunication excise tax.

Eligibility for this exemption is contingent upon one of the following:

- the business making a minimum eligible investment of \$5 million in an Enterprise Zone, which results in the creation of a minimum of 200 full-time equivalent jobs in Illinois; or
- the business making a minimum eligible investment of \$20 million in an Enterprise Zone, which results in the retention of a minimum of 1,000 full-time jobs in Illinois.

The jobs created or retained must be located at a designated location in Illinois. A business must submit an application to and be certified by the Department in order to receive an initial five-year exemption, not to exceed the termination date of the High Impact Business designation. At the expiration of this initial five-year period, certified businesses may apply to the Department for renewals of the exemption for additional five-year periods, not to exceed the termination date of the High Impact Business designation. Eligibility for renewal of the exemption is contingent upon the business maintaining the requisite number of full-time equivalent jobs at a designated location in Illinois.

High Impact Business Manufacturing Machinery and Equipment/Pollution Control Facilities Sales Tax Exemption (MM&E)

A 6.25% state sales tax exemption is available on purchases of:

- All tangible personal property used or consumed in the process of manufacturing or assembling tangible personal property for wholesale or retail sale or lease, or in the process of graphic arts production; and
- Repair and replacement parts for machinery and equipment used in the manufacturing or assembling of tangible personal property, or in the process of graphic arts production for wholesale or retail sale or lease; and
- Equipment, manufacturing or graphic arts fuels, material, and supplies for the maintenance, repair, or operation of such manufacturing or assembling or graphic arts machinery or equipment.

Eligibility

Eligibility for this exemption is contingent upon one of the following:

- the business making a minimum eligible investment of \$5 million that results in the creation of a minimum of 200 full-time equivalent jobs in Illinois, or
- the business making a minimum eligible investment of \$40 million that results in the retention of a minimum of 2,000 full-time jobs in Illinois: or
- the business making a minimum eligible investment of \$40 million that results in the retention of at least 90% of the jobs in place on the date on which the exemption is granted for the duration of the exemption.

The jobs created or retained must be located at a designated location in Illinois. A business must submit an application to and be certified by the Department in order to receive an initial five-year exemption, not to exceed the termination date of the High Impact Business designation. At the expiration of this initial five-year period, certified businesses may apply to the Department for renewals of the exemption for additional five-year periods, not to exceed the termination date of the High Impact Business designation. Eligibility for renewal of the exemption is contingent upon the business maintaining the requisite number of full-time equivalent jobs at a designated location in Illinois.

RIVER EDGE REDEVELOPMENT ZONE PROGRAM

Overview

The River Edge Redevelopment Zone Act, 65 ILCS 115 /10 1, et seq. is designed to help revitalize riverfront areas by providing local developers and businesses with the critical tools to revive and redevelop blighted, abandoned or contaminated properties that will stimulate investment opportunities and create Illinois jobs. The River Edge Redevelopment Initiative includes the designation of redevelopment zones that are eligible to receive tax credits and exemptions and grant funding to support environmental remediation and redevelopment efforts that will lead to economic revitalization in these areas. This initiative combines resources across state agencies and is administered primarily by the Department and the Illinois Environmental Protection Agency ("IEPA"). The Department has designated River Edge Redevelopment Zones in the cities of Aurora, East St. Louis, Elgin, Peoria, and Rockford.

Aurora Zone

The City of Aurora's River Edge Redevelopment Zone, which began on March 21, 2007 and will continue until December 31, 2037, consists of former industrial land lining its east and west riverfronts of the Fox River.

East St. Louis Zone

The City of East St. Louis' River Edge Redevelopment Zone encompasses a majority of the city with adjacent territory to the Mississippi River for a total of just under 12 square miles. Its zone began December 31, 2007 and will continue until December 31, 2037.

Elgin Zone

The City of Elgin's River Edge Redevelopment Zone provides a critical tool to further the redevelopment of the City's downtown and create new economic opportunities along the Fox River. This zone began on December 16, 2009 and expires on December 31, 2039.

Peoria Zone

The City of Peoria applied for and received a River Edge Redevelopment Zone designation on December 1, 2013 which continues until December 31, 2043. The zone, known as the Warehouse District, is approximately one-half square mile in the downtown area.

Rockford Zone

In Rockford, the River Edge Redevelopment Zone will allow for multiple redevelopment projects using abandoned industrial and commercial sites along the Rock River. Rockford River Edge Redevelopment Zone began August 10, 2007 and continues until December 31, 2037.

Program Activity

As detailed on page 12 of the IDOR companion report, the River Edge Redevelopment Zone Program resulted in the total employment of 23 jobs, 13 jobs created and \$145,000 in Capital Investment during the period of January 1, 2020 through December 31, 2020.

BENEFITS OF THE RIVER EDGE REDEVELOPMENT ZONE PROGRAM

State Incentives

The Illinois River Edge Redevelopment Zone Program offers numerous state incentives to encourage companies to locate or expand in zones. Currently, the following incentives are available:

River Edge Redevelopment Zone Interest Income Tax Credit

The River Edge Redevelopment Zone Interest Income Tax Credit allows financial corporations to deduct an amount equal to the interest received for a loan for development in the zone from their corporate state income tax. Loans must be secured by property located within the zone.

River Edge Redevelopment Building Materials Exemption (BME)

A 6.25% state sales tax exemption is permitted on building materials to be incorporated into real estate located within a certified River Edge Redevelopment Zone. Receipts for materials used for remodeling, rehabilitation or new construction may be deducted from such sales when calculating the tax imposed. For purposes of this exemption, "qualified sale" means a sale of building materials that will be incorporated into real estate as part of a building project for which a Certificate of Eligibility for Sales Tax Exemption has been issued by the Illinois Department of Revenue.

Environmental Remediation Tax Credit

The Environmental Remediation Tax Credit allows for a credit against state income taxes for some non-reimbursed eligible costs for remediation work done on a River Edge Redevelopment Zone site resulting in a "No Further Remediation Letter" being issued. This requires a review by the Illinois Environmental Protection Agency (IEPA). The credit is 0.25 for each dollar spent for non-reimbursed remediation expenses.

Historic Tax Credit

The Illinois Historic Preservation Tax Credit Program provides a state income-tax credit equal to 25% of a project's qualified expenditures to owners of certified historic structures located within a River Edge Redevelopment Zone who undertake certified rehabilitations during the taxable year. The incentive is administered by the Illinois Department of Commerce and Economic Opportunity, in consultation with the Illinois State Historic Preservation Office (IL SHPO), a division within the Illinois Department of Natural Resources.

Local Incentives

In addition to state incentives, each zone may offer property tax abatement to enhance business development projects. The terms and conditions of the property tax abatements are determined by the local government and authorized through local ordinance.

**ENTERPRISE ZONE,
RIVER EDGE REDEVELOPMENT ZONE,
AND HIGH IMPACT BUSINESS
TAX INCENTIVES**

CALENDAR YEAR 2020

Submitted by

**Illinois Department of Revenue
Under section 8.1(d) of the Illinois Enterprise Zone Act
20 ILCS 655/8.1(d) (2012)**

July 31, 2021

**Illinois Department of Revenue's
Report on Enterprise Zone, River Edge Redevelopment Zone and
High Impact Business Tax Incentives**

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JB Pritzker
Governor

David Harris
Director

STATE OF ILLINOIS
DEPARTMENT OF REVENUE

July 31, 2021

Sylvia Garcia, Acting Director
Illinois Department of Commerce and
Economic Opportunity
James R. Thompson Center
100 W. Randolph Street, Suite 3-400
Chicago, IL 60601

Dear Director Garcia:

In accordance with section 8.1(d) of the Illinois Enterprise Zone Act, *20 ILCS 655/8.1(d)*, I am enclosing the Illinois Department of Revenue's (IDOR) 2021 Report on Enterprise Zone, River Edge Redevelopment Zone (RERZ) and High Impact Business Tax Incentives. The report details the tax incentives, job creation and capital investment data for calendar year 2020, disclosed to IDOR by those receiving the tax incentives, along with additional reports submitted by purchasers of building materials for eligible projects and by utility service providers.

Methodology

The data in this report was gathered from several sources statutorily required to provide information to IDOR.

Section 8.1(a) of the Illinois Enterprise Zone Act requires businesses that "receive[d] tax incentives due to [their] location within an Enterprise Zone," and entities designated as High Impact Businesses by the Department of Commerce and Economic Opportunity, to detail the tax incentives they received in 2020 and provide certain job creation and capital investment data. *20 ILCS 655/8.1(a)*. Four hundred ninety-three businesses located in an Enterprise Zone, fourteen High Impact Businesses filed reports. Each report disclosed "the total Enterprise Zone or High Impact Business tax benefits received by the business broken down by incentive category and enterprise zone."¹ *Id.* Each report also disclosed "job creation, retention and capital investment numbers within the zone." *20 ILCS 655/8.1(c)*.

¹ The incentive categories include: sales tax, see *35 ILCS 120/5k, 5(l) (2012), 35 ILCS 120/1(e), 1(j) (2012)*; utility tax, *35 ILCS 173/5-50 (2012), 220 ILCS 5/9-222, 9-222.1 (2012)*; income tax, *35 ILCS 5/201(f) (2012)*, and property tax, *35 ILCS 200/18-170 (2012)*.

Section 10-10.2(a) and 10-10.2(c) of the River Edge Redevelopment Zone Act, *65 ILCS 115/10-10.2(a), 10-10.2(c)*, requires identical reports from those businesses receiving tax incentives because of their location in a RERZ. Eleven businesses filed RERZ reports.

Section 8.1(a-5) of the Illinois Enterprise Zone Act requires any “contractor or other entity that has been issued an Enterprise Zone Building Materials Exemption Certificate” to report the total value of tax- exempt building materials purchased using the certificate. Section 10-10.2(a-5) of the River Edge Redevelopment Zone Act requires identical reports from contractors issued an RERZ exemption certificate. The statutory amendment requiring reporting from holders of building materials exemption certificates took effect in 2013. This report reflects exempt building material purchases which were separately reported by the purchasers under section 8.1(a-5). The Department received 1,880 reports last year.

Businesses located in an Enterprise Zone, and High Impact Businesses, are exempt from the Illinois Gas Revenue Tax, Electricity Excise Tax, and the Telecommunications Excise Tax. *220 ILCS 5/9-222, 5/9-222.1A*. Section 8.1(b) of the Illinois Enterprise Zone Act requires providers of utility services to “itemize the amount of the deduction taken under [each utility tax] act due to the location of a business in an Enterprise Zone or its designation as a High Impact Business.” *20 ILCS 655/8.1(b)*. Section 10-10.2(b) of the River Edge Redevelopment Zone Act requires utility providers to report the same data for businesses located in any of the State’s five RERZs. *65 ILCS 115/10-10.2(b)*. IDOR received nine reports from providers of utility services.

In summary, the data in this report was derived from the mandatory business reports submitted under section 8.1(a) and 8.1(a-5) of the Enterprise Zone Act and 10-10.2(a) and 10.2(a-5) of the River Edge Redevelopment Zone Act. IDOR staff checked this data against other available sources of information, including reports submitted by utilities and purchasers of building materials for eligible projects. Reports were submitted electronically February through June of 2021. Data was requested for the 2020 calendar year.

Limitations

This 2021 report is the ninth provided under the 2012 amendments to the Enterprise Zone Act. Some of the data submitted to IDOR – such as the identity of those purchasing building materials, the value of tax-exempt building materials, the value of property tax abatements in Enterprise Zones, and the value of the Gas Use Tax exemptions – was not available previously from any source. Some of the self-reported data could not be reliably confirmed through independent investigation. Consequently, IDOR could not confirm the completeness or accuracy of all the tax expenditures reported.

IDOR expects compliance levels and verification procedures to improve going forward as more businesses and administrators learn of the reporting requirements, create internal compliance procedures, and seek to avoid penalties for noncompliance. *20 ILCS 655/8.1(a); 65 ILCS 115/10-10.2(a)*. Similarly, the State’s ability to secure accurate data will improve because of comparisons to historic reporting, the development of new procedures to improve the quality of submissions, and the State’s ability to verify those submissions.

Summary of Data

This report details the costs to the State of the tax incentives provided to High Impact Businesses and businesses located in Enterprise Zones and River Edge Redevelopment Zones. It also includes property tax abatement data reported by recipients of such abatements that are located either in an Enterprise Zone or are a High Impact Business. This report does not calculate the value of exemptions from local sales tax or the local portion of State sales tax because local costs vary based on factors specific to each local taxing jurisdiction.

In 2020, the total Enterprise Zone, High Impact Business, and River Edge Redevelopment Zone tax incentives resulted in the State foregoing approximately \$139 million in tax revenue. The three largest components of these tax expenditures were the expanded manufacturing machinery and equipment exemption (approximately \$18 million), investment credits (approximately \$18 million), and the sales tax exemption on building materials (approximately \$62 million), accounting for approximately 71 percent of the total State tax expenditures.

In the aggregate, businesses receiving tax incentives reported a net job loss of 1,555 while investing approximately \$922 million in 2020. However, one year or several year's data does not tell the story of success or failure of any individual Enterprise Zone. Zones have a 15-year life and should not be evaluated based on a one-year snapshot of activity.

The value of all exemptions, broken down by exemption category and by Enterprise Zone is included on the table contained in this report. Investment and jobs data reported to IDOR also is provided in the attached tables, broken down by Enterprise Zone. Exemption and job creation data *for* High Impact Businesses are reported in the aggregate to comply with the requirements of section 8.1(d) of the Illinois Enterprise Zone Act. The report also includes charts breaking down the total tax expenditures by category and by geographic region.

Conclusion

The submission of this report fulfills IDOR's duty under section 8.1(d) of the Illinois Enterprise Zone Act, *20 ILCS 65518. t(d) (2012.)* Reporting on 2021 tax incentives, job creation and investment will begin in January 2022. A report will be produced and provided to DCEO no later than August 1, 2022.

Sincerely,



DAVID HARRIS

Director

Illinois Department of Revenue

Enterprise Zone Incentive Reporting 2020 - Tax Expenditures (all \$ in thousands)

Zone Name ¹	-----Sales Tax-----				-----Utility Taxes-----			Income Tax-----		Total State Tax Expenditures ⁴	Net Property Tax ⁵
	Building Materials	M&E Manufacturing	Pollution Control	Other Sales Tax ²	Telecom	Natural Gas ³	Electricity	Investment Credit			
Total	\$44,618	\$18,397	\$1,605	\$1,002	\$1,074	\$13,091	\$16,296	\$18,202	\$114,286	\$9,977	
Alexander/Pulaski County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
Altamont	\$47	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
American Bottoms	\$93	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
Bartonville/Belleveue/Peoria County	\$0	*	*	\$0	\$0	*	*	\$0	\$1,292	\$0	
Beardstown	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
Bedford Park	\$281	\$0	\$0	\$0	\$0	\$0	\$0	\$55	\$336	\$0	
Belleville	\$58	\$0	\$0	\$0	*	*	*	\$32	\$207	\$0	
Belvidere/Boone County	\$104	*	\$0	\$0	\$0	\$0	\$0	\$35	*	*	
Bensenville	\$54	*	\$0	\$0	\$0	\$0	\$0	\$6	*	\$0	
Benton/Franklin County	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$15	\$0	
Bloomington-Normal	\$3,425	*	\$0	\$0	\$0	\$0	\$0	*	\$3,564	\$0	
Bureau/Putnam Area	*	\$0	\$0	\$0	*	*	*	*	\$1,338	*	
Cairo/Alexander County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
Cal-Sag	\$2,703	*	\$0	*	\$0	\$0	\$0	\$80	\$2,816	\$0	
Calumet Region	\$21	\$0	\$0	*	\$0	*	*	\$28	\$525	\$0	
Canton/Fulton County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
Jackson County	\$264	\$0	\$0	*	*	*	*	\$33	\$304	\$0	
Carmi/White County/Edwards County	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$1	\$0	
Greater Centralia Area	\$63	\$0	\$0	\$0	\$0	\$0	*	\$13	*	\$0	
Champaign/Champaign County	\$125	\$0	\$0	\$0	*	*	*	\$164	\$620	\$0	
Chicago Heights	\$0	*	*	\$0	*	*	*	\$22	\$245	\$0	
Chicago I	\$1,245	\$23	\$0	\$0	\$0	\$0	\$0	\$165	\$1,433	\$0	
Chicago II	\$453	*	\$0	\$0	\$0	*	*	\$242	\$863	\$0	
Chicago III	\$835	*	\$0	*	*	*	*	\$509	\$2,014	\$0	
Chicago IV	\$5,602	\$215	\$0	\$0	*	\$0	*	\$1,372	\$7,190	*	
Chicago V	\$214	*	\$0	\$0	*	*	*	\$4,059	\$4,354	\$0	
Chicago VI	\$644	*	\$0	\$0	\$0	\$0	\$0	\$197	*	\$0	
Cicero	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$72	\$0	
Clark County	\$86	*	\$0	\$0	\$0	\$0	\$0	*	\$253	\$0	
Clinton County	\$301	\$0	\$0	\$0	\$0	\$0	*	*	\$303	\$0	
Coles County	\$45	*	\$0	\$0	\$0	\$0	\$0	\$21	*	\$0	
Danville/Vermilion County	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$31	\$0	
Decatur/Macon County	\$149	*	*	\$0	*	*	*	\$488	\$7,265	*	
DeKalb County	\$2,993	*	\$0	\$0	\$0	\$0	\$0	\$24	*	\$0	
Des Plaines River Valley	\$52	*	*	\$0	*	*	*	\$363	\$4,152	\$0	
Diamond	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	
Douglas County	\$180	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
East Peoria	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
East St. Louis Area	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
Edgar County/Paris	\$183	\$0	\$0	*	\$0	\$0	\$0	*	\$197	\$0	
Effingham/Effingham County	\$467	\$0	\$0	\$0	*	*	*	\$3	\$479	*	

Enterprise Zone Incentive Reporting 2020 - Tax Expenditures (all \$ in thousands)

Zone Name ¹	-----Sales Tax-----				-----Utility Taxes-----			Income	Total State Tax Expenditures ⁴	Net Property Tax ⁵
	Building Materials	M&E Manufacturing	Pollution Control	Other Sales Tax ²	Telecom	Natural Gas ³	Electricity	Investment Credit		
Elgin	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Fairfield/Wayne County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Fairmont City/Caseyville/Brooklyn/St. Clair County	\$38	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Fairview Heights	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0
Flora/Clay County	\$44	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Ford Heights/Sauk Village	\$1,040	\$0	\$0	*	\$0	\$0	\$0	*	\$1,052	\$0
Franklin County I-57	\$29	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Franklin Park	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$9	\$171	\$0
Freeport/Stephenson County	\$20	*	\$0	\$0	*	*	*	\$94	\$630	\$0
Galesburg	\$54	*	\$0	*	\$0	\$0	\$0	*	\$138	*
Gateway Commerce Center	\$474	*	\$0	*	\$0	\$0	\$0	*	\$662	*
Greenville-Bond County	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$28	\$0
McLeansboro/Hamilton County	\$87	\$0	\$0	\$0	*	\$0	*	\$0	\$423	*
Harvard/Woodstock	\$119	*	\$0	\$0	\$0	*	*	\$2,632	\$2,913	\$0
Harvey/Phoenix/Hazel Crest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Hodgkins/McCook	\$92	*	\$0	\$0	\$0	\$0	\$0	\$60	*	\$0
Hoffman Estates	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Illinois Valley	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$185	\$185	\$0
Jacksonville Regional	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0
Jersey-Greene Intermodal	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$11	\$0
Jo-Carroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Joliet Arsenal	\$4,973	*	*	\$0	\$0	\$0	\$0	*	\$5,387	\$0
Kankakee County	\$67	*	\$0	\$0	\$0	\$0	\$0	\$270	*	*
Kankakee River Valley	\$238	\$399	\$0	\$0	*	*	*	\$78	\$1,537	\$0
Kewanee/Henry County	\$37	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Lawrenceville/Lawrence County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	*
Lee County/Ogle County	\$488	\$0	\$0	\$0	\$0	\$0	\$0	\$131	\$619	*
Lincoln & 394 Corridor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Lincoln/Logan Co.	*	\$0	\$0	\$0	\$0	*	\$0	\$11	\$14	\$0
Loves Park/Machesney Park	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$21	\$335	\$0
Macomb/Bushnell/McDonough County	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6	*
Macoupin County	\$18	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Madison County Discovery	\$134	*	\$0	\$0	\$0	\$0	\$0	\$4	*	\$0
Marshall County/Stark County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Massac County	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$124	*
Maywood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Mendota/Lasalle County	\$0	\$0	\$0	\$0	\$0	*	*	*	\$22	\$0
Monmouth/Warren County	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$83	\$0
Monroe - Randolph County	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45	\$0
Montgomery County	\$67	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Morton	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Mound City/Pulaski City/Mounds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Enterprise Zone Incentive Reporting 2020 - Tax Expenditures (all \$ in thousands)

Zone Name ¹	-----Sales Tax-----				-----Utility Taxes-----			Income	Total State Tax Expenditures ⁴	Net Property Tax ⁵
	Building Materials	M&E Manufacturing	Pollution Control	Other Sales Tax ²	Telecom	Natural Gas ³	Electricity	Investment Credit		
Mt. Carmel/Wabash County	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$10	\$0
Mt. Vernon/Waltonville	\$216	*	\$0	\$0	\$0	\$0	\$0	\$13	*	\$0
Nashville/Washington County	\$1,368	*	\$0	\$0	\$0	\$0	\$0	\$84	*	*
Northern Tazewell County	\$113	*	*	\$0	\$0	*	*	\$163	\$2,211	*
Northwest Illinois	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21	\$0
Olney/Richland/Newton/Jasper	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$7	\$0
Ottawa Area	\$256	\$0	\$0	*	*	*	*	\$218	\$524	*
Peoria Urban	\$316	\$450	*	\$0	*	*	*	\$333	\$2,958	*
Peoria Rural	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Perry County	\$1,060	*	\$0	\$0	\$0	\$0	\$0	*	\$1,067	\$0
Quad Cities	\$490	*	\$0	\$0	*	*	*	\$391	\$1,897	\$0
Quad Cities Regional Economic Development Authority (QCREDA)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Quincy/Adams/Brown County	\$597	*	\$0	\$0	*	*	*	\$377	\$2,118	\$1,080
Rantoul	\$222	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Riverbend	\$248	*	\$0	\$0	\$0	*	*	\$1,843	\$15,638	\$0
Robinson/Crawford County	\$16	*	\$0	\$0	*	*	*	*	\$5,089	*
Rock Island	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rockford	\$365	\$0	\$0	\$0	\$0	\$0	\$0	\$216	\$581	\$0
Rockford I-90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Salem/Marion County	\$180	*	\$0	\$0	\$0	\$0	\$0	*	\$184	\$0
Saline County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9	\$9	\$0
South Beloit/Rockton/Winnebago County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Southeastern Illinois Economic Development Authority	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0
Southern Tazewell County	\$294	\$0	*	\$0	*	*	*	\$20	\$768	*
Springfield/Sangamon County	\$189	\$0	\$0	\$0	\$0	\$0	\$0	\$16	\$206	*
St. Clair County MidAmerica	\$73	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Streator Area	\$266	*	\$0	\$0	\$0	\$0	\$0	\$17	*	*
Summit/Bedford Park	\$0	\$0	\$0	\$0	\$0	*	*	\$117	\$293	\$0
SW Madison County	\$62	*	\$0	*	*	*	*	\$295	\$4,971	\$0
Taylorville/Christian County	\$78	*	\$0	\$0	\$0	\$0	\$0	*	\$247	\$0
Upper Illinois River Valley Development Authority (UIRVDA)	\$1,895	*	\$0	\$344	\$0	\$0	\$0	*	\$2,261	\$0
Urbana/Champaign	\$360	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$364	\$0
Vandalia/Fayette County	\$1,159	*	\$0	\$0	*	*	*	\$2	\$1,688	*
Washington	\$0	*	\$0	*	*	*	*	*	\$355	\$0
Waukegan-North Chicago	\$581	*	*	\$0	\$0	\$0	\$0	\$33	\$800	\$0
West Frankfort	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
West Regional	\$113	*	\$0	\$0	\$0	\$0	\$0	*	\$129	\$0
Western Hoffman Estates	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Western Illinois Economic Development Authority (WIEDA)	\$106	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0

Enterprise Zone Incentive Reporting 2020 - Tax Expenditures (all \$ in thousands)

Zone Name ¹	-----Sales Tax-----				-----Utility Taxes-----			Income	Total State Tax Expenditures ⁴	Net Property Tax ⁵
	Building Materials	M&E Manufacturing	Pollution Control	Other Sales Tax ²	Telecom	Natural Gas ³	Electricity	Investment Credit		
Whiteside Carroll	\$231	*	\$0	\$0	*	*	*	\$543	\$2,753	\$1,149
Will/Cook County	\$3,758	*	\$0	\$0	\$0	\$0	\$0	\$237	*	\$0
Williamson County	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$149	*
Zion Benton	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$44,618	\$18,397	\$1,605	\$1,002	\$1,074	\$13,091	\$16,296	\$18,202	\$114,286	\$9,977

* Information withheld to protect taxpayer confidentiality as the number of taxpayers is below disclosure thresholds.

¹ The Illinois Enterprise Zone Map, and contact information for the administrator of each zone, can be found on the Illinois Department of Commerce and Economic Opportunity (DCEO) website at: <http://www.illinois.gov/dceo/ExpandRelocate/Incentives/taxassistance/Pages/EnterpriseZone.aspx>

² Other Sales Tax Incentives include exemptions for High Impact Service Facilities, High Impact Service Facility Jet Fuel, Aircraft Maintenance Facility Expanded Machinery and Equipment, Graphic Arts Expanded Machinery and Equipment, and Aircraft Maintenance Facility Designated Tangible Personal Property.

³ The natural gas exemption includes the value of the exemptions from the Natural Gas Revenue Tax and the Natural Gas Use Tax.

⁴ Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

⁵ Net Property Tax is the property tax abatement received by a business from local governments, net of any payments made in lieu of taxation to local governments.

Enterprise Zone Incentives Reporting 2020 - Jobs and Investment (all \$ in

Zone Name ¹	thousands) Total State Tax Expenditures ⁴	2020 Employment ⁶	Jobs Created/Lost	Jobs Retained ⁷	Capital Investment ⁸
Total	\$114,286	59,867	(1,955)	28,692	\$605,665
Alexander/Pulaski County	*	0	0	0	\$0
Altamont	*	23	0	0	\$0
American Bottoms	*	0	0	0	\$0
Bartonville/Bellevue/Peoria County	\$1,292	0	0	0	\$0
Beardstown	*	0	0	0	\$1
Bedford Park	\$336	29	5	24	\$340
Belleville	\$207	50	3	6	\$276
Belvidere/Boone County	*	33	(8)	25	\$0
Bensenville	*	8	0	0	\$1,062
Benton/Franklin County	\$15	0	0	0	\$10
Bloomington-Normal	\$3,564	162	46	60	\$3,640
Bureau/Putnam Area	\$1,338	160	41	0	\$0
Cairo/Alexander County	*	0	0	0	\$5
Cal-Sag	\$2,816	775	1	67	\$27,589
Calumet Region	\$525	436	(27)	359	\$1,101
Canton/Fulton County	*	8	0	8	\$95
Jackson County	\$304	179	47	132	\$1,760
Carmi/White County/Edwards County	\$1	0	0	0	\$9
Greater Centralia Area	*	244	30	214	\$102
Champaign/Champaign County	\$620	873	(10)	125	\$11,554
Chicago Heights	\$245	271	5	262	\$335
Chicago I	\$1,433	668	205	52	\$3,276
Chicago II	\$863	658	167	195	\$5,623
Chicago III	\$2,014	658	(116)	23	\$3,473
Chicago IV	\$7,190	1,223	215	837	\$6,691
Chicago V	\$4,354	477	67	377	\$39,834
Chicago VI	*	133	(1)	132	\$467
Cicero	\$72	69	7	43	\$45
Clark County	\$253	45	43	1	\$21
Clinton County	\$303	79	1	0	\$14
Coles County	*	49	0	0	\$242
Danville/Vermilion County	\$31	55	(1)	15	\$831
Decatur/Macon County	\$7,265	8,069	3	7,801	\$5,767
DeKalb County	*	178	143	15	\$20
Des Plaines River Valley	\$4,152	3,341	(54)	1,285	\$36,851
Diamond	*	0	0	0	\$0
Douglas County	*	591	22	569	\$0
East Peoria	*	70	2	67	\$31
East St. Louis Area	*	0	0	0	\$0
Edgar County/Paris	\$197	5	5	0	\$5,345
Effingham/Effingham County	\$479	618	22	139	\$787
Elgin	*	0	0	0	\$0
Fairfield/Wayne County	*	0	0	0	\$0
Fairmont City/Caseyville/Brooklyn/St. Clair County	*	14	1	13	\$0

Enterprise Zone Incentives Reporting 2020 - Jobs and Investment (all \$ in

Zone Name ¹	(thousands) Total State Tax Expenditures ⁴	2020 Employment ⁶	Jobs Created/Lost	Jobs Retained ⁷	Capital Investment ⁸
Fairview Heights	*	78	(47)	29	\$34
Flora/Clay County	*	0	0	0	\$0
Ford Heights/Sauk Village	\$1,052	4	4	0	\$104
Franklin County I-57	*	2	1	1	\$265
Franklin Park	\$171	12	(2)	0	\$863
Freeport/Stephenson County	\$630	818	101	717	\$8,172
Galesburg	\$138	82	31	51	\$0
Gateway Commerce Center	\$662	1,052	(544)	0	\$11,618
Greenville-Bond County	\$28	0	0	0	\$5
McLeansboro/Hamilton County	\$423	253	(55)	263	\$0
Harvard/Woodstock	\$2,913	40	0	24	\$10
Harvey/Phoenix/Hazel Crest	*	9	(1)	0	\$0
Hodgkins/McCook	*	0	0	0	\$95
Hoffman Estates	*	0	0	0	\$24,493
Illinois Valley	\$185	76	(12)	29	\$36,133
Jacksonville Regional	*	0	0	0	\$0
Jersey-Greene Intermodal	\$11	0	0	0	\$0
Jo-Carroll	*	0	0	0	\$0
Joliet Arsenal	\$5,387	1,247	(1,074)	0	\$905
Kankakee County	*	6	(1)	7	\$135
Kankakee River Valley	\$1,537	573	(25)	505	\$3,136
Kewanee/Henry County	*	60	(2)	58	\$1,948
Lawrenceville/Lawrence County	*	0	0	0	\$2
Lee County/Ogle County	\$619	16	(2)	16	\$200
Lincoln & 394 Corridor	*	14	2	12	\$864
Lincoln/Logan Co.	\$14	21	(1)	10	\$6
Loves Park/Machesney Park	\$335	42	(5)	34	\$0
Macomb/Bushnell/McDonough County	\$6	3	0	3	\$7
Macoupin County	*	0	0	0	\$0
Madison County Discovery	*	23	0	14	\$396
Marshall County/Stark County	*	0	0	0	\$0
Massac County	\$124	3	3	0	\$0
Maywood	*	0	0	0	\$2,432
Mendota/Lasalle County	\$22	5	0	0	\$4,418
Monmouth/Warren County	\$83	6	(2)	0	\$4
Monroe - Randolph County	\$45	0	0	0	\$5,735
Montgomery County	*	15	2	13	\$0
Morton	*	58	(7)	58	\$0
Mound City/Pulaski City/Mounds	\$0	0	0	0	\$0
Mt. Carmel/Wabash County	\$10	0	0	0	\$0
Mt. Vernon/Waltonville	*	72	17	55	\$0
Nashville/Washington County	*	2,301	(83)	52	\$27,703
Northern Tazewell County	\$2,211	2,765	(324)	2,750	\$24
Northwest Illinois	\$21	0	0	0	\$0
Olney/Richland/Newton/Jasper	\$7	3	3	0	\$1

Enterprise Zone Incentives Reporting 2020 - Jobs and Investment (all \$ in

Zone Name ¹	thousands) Total State Tax Expenditures ⁴	2020 Employment ⁶	Jobs Created/Lost	Jobs Retained ⁷	Capital Investment ⁸
Ottawa Area	\$524	390	(9)	215	\$5,514
Peoria Urban	\$2,958	5,205	(402)	4,136	\$16,438
Peoria Rural	*	0	0	0	\$0
Perry County	\$1,067	0	0	0	\$0
Quad Cities	\$1,897	6,290	(323)	9	\$58
Quad Cities Regional Economic Development Authority (QCREDA)	*	0	0	0	\$0
Quincy/Adams/Brown County	\$2,118	2,074	(155)	477	\$2
Rantoul	*	43	2	0	\$0
Riverbend	\$15,638	2,011	(2)	154	\$43,592
Robinson/Crawford County	\$5,089	1,211	(373)	20	\$0
Rock Island	\$0	0	0	0	\$0
Rockford	\$581	43	11	18	\$29,627
Rockford I-90	*	0	0	0	\$0
Salem/Marion County	\$184	0	0	0	\$442
Saline County	\$9	57	16	41	\$49
South Beloit/Rockton/Winnebago County	*	0	0	0	\$0
Southeastern Illinois Economic Development Authority	*	0	0	0	\$0
Southern Tazewell County	\$768	1,623	(89)	1,612	\$68,316
Springfield/Sangamon County	\$206	402	(4)	316	\$817
St. Clair County MidAmerica	*	2	2	0	\$550
Streator Area	*	761	(42)	701	\$3,017
Summit/Bedford Park	\$293	567	50	200	\$2,830
SW Madison County	\$4,971	1,705	(139)	1,705	\$3,457
Taylorville/Christian County	\$247	0	0	0	\$0
Upper Illinois River Valley Development Authority (UIRVDA)	\$2,261	429	108	0	\$56,575
Urbana/Champaign	\$364	214	1	0	\$303
Vandalia/Fayette County	\$1,688	319	67	252	\$29,616
Washington	\$355	1,322	(111)	928	\$0
Waukegan-North Chicago	\$800	75	(3)	64	\$10,713
West Frankfort	*	25	6	19	\$129
West Regional	\$129	0	0	0	\$0
Western Hoffman Estates	*	0	0	0	\$0
Western Illinois Economic Development Authority (WIEDA)	*	93	60	11	\$0
Whiteside Carroll	\$2,753	1,820	137	155	\$2,966
Will/Cook County	*	3,142	360	14	\$43,748
Williamson County	\$149	134	36	98	\$0
Zion Benton	\$0	0	0	0	\$0
Total	\$114,286	59,867	(1,955)	28,692	\$605,665

* Information withheld to protect taxpayer confidentiality as the number of taxpayers is below disclosure thresholds.

¹ The Illinois Enterprise Zone Map, and contact information for the administrator of each zone, can be found on the Illinois Department of Commerce and Economic Opportunity (DCEO) website at: <http://www.illinois.gov/dceo/ExpandRelocate/Incentives/taxassistance/Pages/EnterpriseZone.aspx>

⁴ Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

⁶ 2020 employment was calculated by taking all hours worked by all persons during the year and dividing by 1,820 hours.

⁷ A "retained job" is a "job preserved at a specific facility or site, the continuance of which is threatened by a specific and demonstrable threat." 20 ILCS 655/3(j) (2012).

⁸ Businesses were required to report new capital investment put into service during calendar year 2020.

High Impact Business Incentive Reporting 2020 - Tax Expenditures (all \$ in thousands)

	-----Sales Tax-----			-----Utility Taxes-----			-----Income Tax-----	Total State Tax Expenditures ⁴
	Building	Expanded Manufacturing	Expanded Graphic Arts	Telecom	Natural Gas ³	Electricity	Investment Credit	
	Materials	M&E	M&E					
High Impact Businesses	\$17,030	*	\$0	*	*	*	*	\$23,902

* Information withheld to protect taxpayer confidentiality as the number of taxpayers is below disclosure thresholds.

³ The natural gas exemption includes the value of the exemptions from the Natural Gas Revenue Tax and the Natural Gas Use Tax.

⁴ Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

High Impact Business Reporting 2020 - Jobs and Investment (all \$ in thousands)

	Total State Tax Expenditures ⁴	2020 Employment ⁶	Jobs Created/Lost	Jobs Retained ⁷	Capital Investment ⁸
High Impact Businesses	\$23,902	14,471	387	5,072	\$316,498

⁴ Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

⁶ 2020 employment was calculated by taking all hours worked by all persons during the year and dividing by 1,820 hours.

⁷ A "retained job" is a "job preserved at a specific facility or site, the continuance of which is threatened by a specific and demonstrable threat."
20 ILCS 655/3(j) (2012).

⁸ Businesses were required to report new capital investment put into service during calendar year 2020.

River Edge Redevelopment Zone Reporting 2020 - Tax Expenditures (all \$ in thousands)

Zone Name	--Sales Tax--		-----Income Tax-----		Total State Tax Expenditures ⁴	Net Property Tax ⁵
	Building Materials	Investment Credit	Other Income Tax ⁹			
Aurora	\$35	*	*		\$94	\$0
East St. Louis	\$0	\$0	\$0		\$0	\$0
Elgin	\$0	\$0	\$0		\$0	\$0
Peoria	\$472	\$0	\$0		\$472	\$0
Rockford	\$45	\$0	\$0		\$45	\$0
Total	\$552	*	*		\$610	\$0

* Information withheld to protect taxpayer confidentiality as the number of taxpayers is below disclosure thresholds.

⁴ Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

⁵ Net Property Tax is the property tax abatement received by a business from local governments, net of any payments made in lieu of taxation to local governments.

⁹ Includes the River Edge Environmental Remediation Credit, the River Edge Historic Preservation Credit, the Job Tax Credit, the Dividend Deduction, Interest Deduction, and Contribution Deduction.

River Edge Redevelopment Zone Reporting 2020 - Jobs and Investment (all \$ in thousands)

Zone Name	Total State Tax Expenditures ⁴	2020 Employment ⁶	Jobs Created/ Lost	Jobs Retained ⁷	Capital Investment ⁸
Aurora	\$94	5	(2)	0	\$0
East St. Louis	\$0	0	0	0	\$0
Elgin	\$0	0	0	0	\$0
Peoria	\$472	0	0	0	\$0
Rockford	\$45	18	15	1	\$145
Total	\$610	23	13	1	\$145

⁴ Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

⁶ 2020 employment was calculated by taking all hours worked by all persons during the year and dividing by 1,820 hours.

⁷ A "retained job" is a "job preserved at a specific facility or site, the continuance of which is threatened by a specific and demonstrable threat." 20 ILCS 655/3(j) (2012).

⁸ Businesses were required to report new capital investment put into service during calendar year 2020.

2020 TAX EXPENDITURE TOTALS BY INCENTIVE CATEGORY



* Other Sales Tax Incentives include exemptions for High Impact Service Facilities, High Impact Service Facility Jet Fuel, Aircraft Maintenance Facility Expanded Machinery and Equipment, Graphic Arts Expanded Machinery and Equipment, and Aircraft Maintenance Facility Designated Tangible Personal Property.

** Natural Gas Exemption includes the value of the exemptions from the Natural Gas Revenue Tax and the Natural Gas Use Tax.

*** Includes the Enterprise Zone Investment Credit, River Edge Redevelopment Zone Investment Credit, River Edge Environmental Remediation Credit, the River Edge Historic Preservation Credit, the Job Tax Credit, the Dividend Deduction, Interest Deduction, Contribution Deduction, and High Impact Business Investment Credit.

2020 Enterprise Zone Tax Expenditures by Geographic Region

