



Illinois Department of Commerce & Economic Opportunity

JB Pritzker, Governor



**Enterprise Zone,
High Impact Business
Blue Collar Jobs Act
and River Edge Redevelopment Zone Programs**

**ANNUAL REPORT 2024
Illinois Department of Commerce and Economic Opportunity
J.B. Pritzker, Governor**

2024 Annual Report

Enterprise Zone, High Impact Business, Blue Collar Jobs Act and Rivers Edge Redevelopment Zone

Programs Table of Contents

Illinois Department of Commerce and Economic Opportunity

Enterprise Zone Program	2
Benefits of the Enterprise Zone	3
Population of Illinois Enterprise Zones	5
Per Capita Income of Illinois Enterprise Zones.....	8
Unemployment of Illinois Enterprise Zones	11
High Impact Business Program	14
Benefits of the High Impact Business Program	15
Blue Collar Jobs Act (BCJA) Tax Credit Program	17
Benefits of the Blue Collar Jobs Act (BCJA) Tax Credit Program.....	17
River Edge Redevelopment Zone Program	18
Benefits of the River Edge Redevelopment Zone Program	19

Illinois Department of Revenue (IDOR)

Cover Submittal Sheet.....	1
IDOR Table of Contents.....	2
Letter from Director David Harris.....	3
Enterprise Zone Incentives Reporting, Tax Expenditures.....	6
Enterprise Zone Incentive Reporting, Jobs and Investment.....	9
High Impact Business Incentive Reporting, Tax Expenditures.....	12
High Impact Business Incentive Reporting, Jobs and Investment.	12
Rivers Edge Redevelopment Zone Reporting, Tax Expenditures.....	13
Rivers Edge Redevelopment Zone Reporting, Jobs and Investment.....	13
Tax Expenditure Totals by Incentive Category	14
Enterprise Zone Tax Expenditures by Geographical Region (Map)	15

(THIS PAGE IS INTENTIONALLY LEFT BLANK)

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 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 2024, the Enterprise Zone Board did not need to convene under the Act to review and approve or deny applicants for Enterprise Zone designation as there were no submittals received prior to the December 31, 2023, deadline.

As detailed on pages 6-11 of the Illinois Department of Revenue (IDOR) companion report, the Enterprise Zone Program resulted in a total capital investment of \$866, 218, 000 within 2024. Additionally, across all Enterprise Zones, there was a net loss of 8,886 jobs despite 34, 489 jobs being retained.

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 Sections 201(f) and (h) of the Illinois Income Tax Act.

Enterprise Zone Building Materials Exemption Certificate (BMEC)

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.

Enterprise Zone construction jobs credit

A business entity in a certified Enterprise Zone that makes a capital investment of at least \$10,000,000 in an Enterprise Zone construction jobs project may receive an Enterprise Zone construction jobs credit against the tax imposed under subsections (a) and (b) of Section 201 of the Illinois Income Tax Act in an amount equal to 50% of the amount of the incremental income tax attributable to Enterprise Zone construction jobs credit employees employed in the course of

completing an Enterprise Zone construction jobs project. However, the Enterprise Zone construction jobs credit may equal up to 75% of the amount of the incremental income tax attributable to Enterprise Zone construction jobs credit employees if the project is located in an underserved area.

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.

Population of Enterprise Zones

Enterprise Zones (1)(2)	Population		Increase/ Decrease	
Zone	2023	2024	Individuals	%
Alexander/Pulaski County	9,606	9,473	-133	-1.4%
Altamont	34,331	34,602	271	0.8%
American Bottoms (SWIDA) (3)	251,018	251,149	131	0.1%
Beardstown	19,329	19,463	134	0.7%
Bedford Park	5,087,072	5,182,617	95,545	1.9%
Belleville	251,018	251,149	131	0.1%
Belvidere/Boone County	334,124	337,103	2,979	0.9%
Bensenville	921,213	937,142	15,929	1.7%
Bloomington – Normal	257,296	259,185	1,889	0.7%
Bureau/Putnam County	1,462,758	1,472,726	9,968	0.7%
Cal-Sag	5,787,800	5,891,200	103,400	1.8%
Calumet Region	5,087,072	5,182,617	95,545	1.9%
Canton/ Fulton County	32,541	32,510	-31	-0.1%
Carbondale/Murphysboro/Jackson County	193,155	194,454	1,299	0.7%
Carmi/ White County/Edwards County	185,285	184,923	-362	-0.2%
Champaign/Champaign County	205,644	212,374	6,730	3.3%
Chicago I	5,087,072	5,182,617	95,545	1.9%
Chicago II	5,087,072	5,182,617	95,545	1.9%
Chicago III	5,087,072	5,182,617	95,545	1.9%
Chicago IV	5,087,072	5,182,617	95,545	1.9%
Chicago V	5,087,072	5,182,617	95,545	1.9%
Chicago VI	5,087,072	5,182,617	95,545	1.9%

Cicero	5,087,072	5,182,617	95,545	1.9%
Clark	25,349	25,381	32	0.1%
Clinton County	89,908	90,100	192	0.2%
Coles County	375,346	381,919	6,573	1.8%
Danville/Vermilion County	71,106	71,652	-546	-0.8%
Decatur/Macon County	406,073	405,175	898	0.2%
Dekalb County	1,698,165	1,681,705	16,460	1.0%
Des Plaines River Valley	762,418	754,306	8,112	1.1%
Diamond	897,935	906,183	8,248	0.9%
Douglas County	390,375	397,118	6,743	1.7%
Edgar County/ Paris	308,718	314,954	6,236	2.0%
Effingham/Effingham County	34,331	34,602	271	0.8%
Fairmont City/Caseyville/Brooklyn/St. Clair County	513,770	514,166	396	0.1%
Fairview Heights	251,018	251,149	131	0.1%
Flora/Clay County	12,999	12,821	-178	-1.4%
Franklin County I-57	103,844	104,097	253	0.2%
Franklin Park	5,087,072	5,182,617	95,545	1.9%
Galesburg	112,624	112,735	111	0.1%
Gateway Commerce Center (SWIDA) (3)	513,770	514,166	396	0.1%
Greater Centralia	123,314	123,166	-148	-0.1%
Greenville/Bond County	445,505	445,784	279	0.1%
Hamilton /Wayne County	97,084	97,000	-84	-0.1%
McHenry County (formerlyHarvard/Woodstock)	1,581,417	1,596,830	15,413	1.0%
Hodgkins/McCook	5,087,072	5,182,617	95,545	1.9%
Jacksonville/Morgan County	48,393	48,915	522	1.1%
Jersey-Greene Intermodal	343,721	343,703	-18	0.0%
Jo-Carroll (4)	37,282	36,972	-310	-0.8%
Joliet Arsenal (4)	700,728	708,583	7,855	1.1%
Kankakee County	132,076	132,477	401	0.3%
Kankakee River Valley	145,326	145,928	602	0.4%
Kewanee/Henry County	238,095	239,624	1,529	0.6%
Lee/Ogle	84,919	84,889	-30	0.0%
Lincoln and 394 Corridor	5,787,800	5,891,200	103,400	1.8%
Lincoln/Logan County	128,181	128,255	74	0.1%
Loves Park/Machesney Park	280,922	283,790	2,868	1.0%
Macomb/Bushnell/McDonough County	83,299	82,930	-369	-0.4%
Macoupin County	205,500	205,494	-6	0.0%
Madison County Discovery	611,023	611,724	701	0.1%
Massac County	13,661	13,627	-34	-0.2%
Monmouth/Warren County	70,684	70,981	297	0.4%
Monroe / Randolph County	388,434	389,492	1,058	0.3%
Montgomery County	505,866	506,244	378	0.1%
Mt. Carmel/Wabash County	76,373	76,449	76	0.1%
Mt. Vernon/Waltonville	133,803	133,323	-480	-0.4%
Nashville/ Washington County	143,817	143,438	-379	-0.3%
Northern Tazewell	358,589	361,192	2,603	0.7%
Northwest Illinois	412,574	415,195	2,621	0.6%
Olney/Richland/Newton/Jasper	24,632	24,454	-178	-0.7%
Ottawa Area	197,207	197,600	393	0.2%

Peoria Rural	177,513	179,630	2,117	1.2%
Peoria Urban	467,428	471,139	3,711	0.8%
Perry County	20,503	20,272	-231	-1.1%
Quad Cities	141,236	142,731	1,495	1.1%
Quad Cities Regional Economic Development Authority (QCREZ) (5)	141,236	142,731	1,495	1.1%
Quincy/Adams County/Brown County	452,492	452,769	277	0.1%
Rantoul	205,644	212,374	6,730	3.3%
Riverbend	513,770	514,166	396	0.1%
Robinson/Crawford County	46,363	46,640	277	0.6%
Rockford EZ1	385,389	388,448	3,059	0.8%
Rockford I-90	385,389	388,448	3,059	0.8%
Salem/ Marion County	36,673	36,437	-236	-0.6%
Saline	22,873	22,826	-47	-0.2%
Southeastern Illinois Economic Development Authority (SIEDA) (8)	291,814	291,703	-111	0.0%
Southern Tazewell	358,589	361,192	2,603	0.7%
Springfield/Sangamon County	193,491	194,345	854	0.4%
St. Clair County MidAmerica (SWIDA) (3)	513,770	514,166	396	0.1%
Streator Area	143,629	143,765	136	0.1%
SW Madison County	513,770	514,166	396	0.1%
Taylorville/Christian County	205,500	205,494	-6	0.0%
Upper Illinois River Valley Development Authority (UIRVDA) (7)	1,888,378	1,910,627	22,249	1.2%
Urbana/Champaign County	205,644	212,374	6,730	3.3%
Vandalia/Fayette County	21,164	21,157	-7	0.0%
Waukegan-North Chicago	708,760	718,604	9,844	1.4%
West Regional	8,485,819	8,628,408	142,589	1.7%
Western Hoffman Estates	252,618	252,623	5	0.0%
Western Illinois Economic Development Authority (WIEDA) (6)	5,087,072	5,182,617	95,545	1.9%
Whiteside/Carroll	296,179	297,721	1,542	0.5%
Will County/Cook County	5,787,800	5,891,200	103,400	1.8%
Williamson County	216,028	217,280	1,252	0.6%
Zion Benton	708,760	718,604	9,844	1.4%
Illinois Statewide	12,549,689	12,710,158	160,469	1.3%

*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 U.S. Census Bureau.

(1) The Enterprise Zones listed represent those zones which were in effect during the period of January 1, 2024 – through December 31, 2024.

(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).

Per Capita Income of Enterprise Zones

Enterprise Zones (1)(2) Per Capita Income (\$) Increase/ Decrease

Zone	2022	2023	Change	%
Alexander/Pulaski County	43,398	50,261	6,863	15.8%
Altamont	54,838	61,218	6,380	11.6%
American Bottoms (SWIDA) (3)	45,745	54,185	8,440	18.4%
Beardstown	52,612	49,804	-2,808	-5.3%
Bedford Park	69,935	73,557	3,622	5.2%
Belleville	45,745	54,185	8,440	18.4%
Belvidere/Boone County	47,982	51,140	3,157	6.6%
Bensenville	79,127	85,498	6,371	8.1%
Bloomington – Normal	53,626	58,739	5,114	9.5%
Bureau/Putnam County	51,299	55,218	3,919	7.6%
Cal-Sag	68,481	72,217	3,736	5.5%
Calumet Region	69,935	73,557	3,622	5.2%
Canton/ Fulton County	42,264	46,395	4,132	9.8%
Carbondale/ Murphysboro/Jackson County	44,096	48,264	4,168	9.5%
Carmi/ White County/Edwards County	47,538	48,290	752	1.6%
Champaign/Champaign County	49,187	54,638	5,451	11.1%
Chicago I	69,935	73,557	3,622	5.2%
Chicago II	69,935	73,557	3,622	5.2%
Chicago III	69,935	73,557	3,622	5.2%
Chicago IV	69,935	73,557	3,622	5.2%
Chicago V	69,935	73,557	3,622	5.2%
Chicago VI	69,935	73,557	3,622	5.2%
Cicero	69,935	73,557	3,622	5.2%
Clark	60,348	64,509	4,161	6.9%
Clinton County	50,849	51,715	867	1.7%
Coles County	47,642	53,191	5,548	11.6%
Danville/Vermilion County	44,533	49,265	4,732	10.6%
Decatur/Macon County	46,142	56,074	9,932	21.5%
Dekalb County	52,604	58,431	5,827	11.1%
Des Plaines River Valley	57,987	62,524	4,537	7.8%
Diamond	56,691	61,157	4,466	7.9%
Douglas County	49,357	55,000	5,643	11.4%
Edgar County/ Paris	47,917	53,211	5,294	11.0%
Effingham/Effingham County	54,838	61,218	6,380	11.6%
Fairmont City/Caseyville/Brooklyn/St. Clair County	53,655	54,875	1,220	2.3%
Fairview Heights	45,745	54,185	8,440	18.4%

Flora/Clay County	45,559	49,656	4,098	9.0%
Franklin County I-57	46,075	49,868	3,793	8.2%
Franklin Park	69,935	73,557	3,622	5.2%
Galesburg	45,678	49,495	3,817	8.4%
Gateway Commerce Center (SWIDA) (3)	53,655	54,875	1,220	2.3%
Greater Centralia	50,533	52,307	1,775	3.5%
Greenville/Bond County	55,189	52,938	-2,250	-4.1%
Hamilton/Wayne County	48,535	48,519	-16	0.0%
McHenry County(formerlyHarvard/Woodstock)	52,595	58,867	6,272	11.9%
Hodgkins/McCook	69,935	73,557	3,622	5.2%
Jacksonville/Morgan County	44,176	50,382	6,206	14.0%
Jersey-Greene Intermodal	57,184	54,388	-2,796	-4.9%
Jo-Carroll (4)	52,384	53,737	1,353	2.6%
Joliet Arsenal (4)	57,700	62,272	4,572	7.9%
Kankakee County	47,943	53,772	5,829	12.2%
Kankakee River Valley	48,866	54,545	5,679	11.6%
Kewanee	48,287	51,398	3,111	6.4%
Lee/Ogle	48,963	52,283	3,320	6.8%
Lincoln and 394 Corridor	68,481	72,217	3,736	5.5%
Lincoln/Logan County	41,683	54,515	12,831	30.8%
Loves Park/Machesney Park	47,404	50,510	3,106	6.6%
Macomb/Bushnell/McDonough County	51,316	49,191	-2,125	-4.1%
Macoupin County	56,246	52,122	-4,124	-7.3%
Madison County Discovery	56,700	54,344	-2,355	-4.2%
Massac County	46,966	46,618	-348	-0.7%
Monmouth/Warren County	45,806	49,615	3,809	8.3%
Monroe/ Randolph County	45,888	52,968	7,080	15.4%
Montgomery County	54,856	53,340	-1,516	-2.8%
Mt. Carmel/Wabash County	44,900	49,101	4,201	9.4%
Mt. Vernon/Waltonville	47,934	48,327	392	0.8%
Nashville/ Washington County	49,640	51,079	1,439	2.9%
Northern Tazewell	54,003	56,924	2,921	5.4%
Northwest Illinois	48,072	51,148	3,075	6.4%
Olney/Richland/Newton/Jasper	46,990	51,162	4,172	8.9%
Ottawa Area	53,109	57,221	4,112	7.7%
Peoria Rural	54,609	57,439	2,830	5.2%
Peoria Urban	50,185	55,457	5,272	10.5%
Perry County	41,366	43,777	2,410	5.8%
Quad Cities	48,492	51,429	2,937	6.1%
Quad Cities Regional Economic Development Authority (QCREZ) (5)	48,492	51,429	2,937	6.1%
Quincy/Adams County/Brown County	50,378	52,135	1,757	3.5%
Rantoul	49,187	54,638	5,451	11.1%
Riverbend	53,655	54,875	1,220	2.3%
Robinson/Crawford County	48,083	51,313	3,230	6.7%
Rockford EZ1	48,261	51,393	3,132	6.5%
Rockford I-90	48,261	51,393	3,132	6.5%
Salem/ Marion County	52,196	50,107	-2,089	-4.0%
Saline	49,646	47,402	-2,244	-4.5%

Southeastern Illinois Economic Development Authority (SIEDA) (8)	49,687	52,631	2,944	5.9%
Southern Tazewell	54,003	56,924	2,921	5.4%
Springfield/Sangamon County	44,321	57,206	12,884	29.1%
St. Clair County MidAmerica (SWIDA) (3)	53,655	54,875	1,220	2.3%
Streator Area	49,988	54,063	4,076	8.2%
SW Madison County	53,655	54,875	1,220	2.3%
Taylorville/Christian County	56,246	52,122	-4,124	-7.3%
Upper Illinois River Valley Development Authority (UIRVDA) (7)	67,641	71,941	4,300	6.4%
Urbana/Champaign County	49,187	54,638	5,451	11.1%
Vandalia/Fayette County	40,786	44,763	3,977	9.8%
Waukegan-North Chicago	85,159	89,025	3,867	4.5%
West Regional	69,999	73,735	3,736	5.3%
Western Hoffman Estates	50,642	51,605	963	1.9%
Western Illinois Economic Development Authority (WIEDA) (6)	69,935	73,557	3,622	5.2%
Whiteside/Carroll	48,791	51,765	2,974	6.1%
Will County/Cook County	68,481	72,217	3,736	5.5%
Williamson County	47,234	48,172	938	2.0%
Zion Benton	85,159	89,025	3,867	4.5%
Illinois Statewide	67,655	72,245	4,589	6.8%

*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, 2022 & 2023. 2024 per capita income information by county is unavailable until November 2025.

(1) The Enterprise Zones listed represent those zones which were in effect during the period of January 1, 2024 – through December 31, 2024.

(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.

(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).

Unemployment Rate (%) of Enterprise Zones (August 2025)

Enterprise Zones (1)(2) Unemployment Rate Increase/Decrease

Zone	2023	2024	%
Alexander/Pulaski County	7.0%	6.8%	-0.2%
Altamont	3.5%	3.8%	0.4%
American Bottoms (SWIDA) (3)	4.1%	4.2%	0.1%
Beardstown	4.4%	4.3%	-0.1%
Bedford Park	4.5%	5.4%	0.9%
Belleville	4.1%	4.2%	0.1%
Belvidere/Boone County	6.2%	5.6%	-0.6%
Bensenville	3.5%	4.3%	0.8%
Bloomington – Normal	4.1%	4.0%	-0.1%
Bureau/Putnam County	4.9%	5.0%	0.1%
Cal-Sag	4.4%	5.3%	0.9%
Calumet Region	4.5%	5.4%	0.9%
Canton/ Fulton County	5.2%	4.9%	-0.3%
Carbondale/Murphysboro/Jackson County	4.9%	4.8%	-0.1%
Carmi/ White County/Edwards County	4.7%	4.7%	0.0%
Champaign/Champaign County	4.2%	4.2%	0.0%
Chicago I	4.5%	5.4%	0.9%
Chicago II	4.5%	5.4%	0.9%
Chicago III	4.5%	5.4%	0.9%
Chicago IV	4.5%	5.4%	0.9%
Chicago V	4.5%	5.4%	0.9%
Chicago VI	4.5%	5.4%	0.9%
Cicero	4.5%	5.4%	0.9%
Clark	4.1%	4.4%	0.4%
Clinton County	5.2%	5.1%	-0.1%
Coles County	4.5%	4.5%	0.0%
Danville/Vermilion County	5.9%	6.0%	0.1%
Decatur/Macon County	4.6%	4.5%	0.0%
Dekalb County	5.3%	5.2%	-0.1%
Des Plaines River Valley	4.2%	5.1%	0.9%
Diamond	4.3%	5.1%	0.8%
Douglas County	4.4%	4.4%	0.0%
Edgar County/ Paris	4.6%	4.6%	0.0%
Effingham/Effingham County	3.5%	3.8%	0.4%
Fairmont City/Caseyville/Brooklyn/St. Clair County	3.7%	3.9%	0.2%
Fairview Heights	4.1%	4.2%	0.1%
Flora/Clay County	5.4%	5.2%	-0.2%
Franklin County I-57	4.8%	4.8%	0.0%
Franklin Park	4.5%	5.4%	0.9%
Galesburg	5.1%	5.1%	0.0%
Gateway Commerce Center (SWIDA) (3)	3.7%	3.9%	0.2%
Greater Centralia	5.1%	4.9%	-0.1%
Greenville/Bond County	4.1%	4.5%	0.4%
Hamilton/Wayne County	4.7%	4.7%	0.0%

McHenryCounty(formerlyHarvard/Woodstock	5.3%	5.2%	-0.1%
Hodgkins/McCook	4.5%	5.4%	0.9%
Jacksonville/Morgan County	4.4%	4.3%	0.0%
Jersey-Greene Intermodal	3.7%	4.3%	0.5%
Jo-Carroll (4)	4.2%	4.5%	0.2%
Joliet Arsenal (4)	4.2%	5.1%	0.9%
Kankakee County	5.7%	5.5%	-0.2%
Kankakee River Valley	5.6%	5.4%	-0.2%
Kewanee/Henry County	5.2%	5.4%	0.3%
Lee/Ogle	5.1%	4.9%	-0.1%
Lincoln and 394 Corridor	4.4%	5.3%	0.9%
Lincoln/Logan County	4.5%	4.6%	0.2%
Loves Park/Machesney Park	6.1%	5.6%	-0.6%
Macomb/Bushnell/McDonough County	4.5%	4.4%	-0.1%
Macoupin County	3.9%	4.5%	0.6%
Madison County Discovery	3.7%	4.2%	0.5%
Massac County	5.0%	4.9%	-0.1%
Monmouth/Warren County	5.1%	5.0%	-0.1%
Monroe/ Randolph County	4.2%	4.2%	0.0%
Montgomery County	3.9%	4.3%	0.5%
Mt. Carmel/Wabash County	4.2%	4.2%	0.0%
Mt. Vernon/Waltonville	5.4%	5.3%	-0.1%
Nashville/ Washington County	5.1%	4.9%	-0.1%
Northern Tazewell	4.8%	4.8%	0.0%
Northwest Illinois	5.7%	5.3%	-0.4%
Olney/Richland/Newton/Jasper	3.9%	4.0%	0.1%
Ottawa Area	5.0%	5.3%	0.2%
Peoria Rural	5.4%	5.4%	0.0%
Peoria Urban	5.2%	5.1%	0.0%
Perry County	5.1%	5.0%	-0.1%
Quad Cities	5.2%	5.5%	0.4%
Quad Cities Regional Economic Development Authority (QCREZ) (5)	5.2%	5.5%	0.4%
Quincy/Adams County/Brown County	4.3%	4.3%	0.0%
Rantoul	4.2%	4.2%	0.0%
Riverbend	3.7%	3.9%	0.2%
Robinson/Crawford County	4.5%	4.6%	0.1%
Rockford EZ1	6.1%	5.5%	-0.6%
Rockford I-90	6.1%	5.5%	-0.6%
Salem/ Marion County	6.1%	5.8%	-0.2%
Saline	4.7%	4.7%	0.0%
Southeastern Illinois Economic Development Authority (SIEDA) (8)	4.8%	4.8%	0.0%
Southern Tazewell	4.8%	4.8%	0.0%
Springfield/Sangamon County	4.6%	4.5%	0.0%
St. Clair County MidAmerica (SWIDA) (3)	3.7%	3.9%	0.2%
Streator Area	5.3%	5.3%	-0.1%
SW Madison County	3.7%	3.9%	0.2%
Taylorville/Christian County	3.9%	4.5%	0.6%
Upper Illinois River Valley Development Authority (UIRVDA) (7)	5.0%	5.0%	0.0%

Urbana/Champaign County	4.2%	4.2%	0.0%
Vandalia/Fayette County	5.1%	5.1%	0.0%
Waukegan-North Chicago	5.1%	5.0%	-0.1%
West Regional	4.4%	5.1%	0.7%
Western Hoffman Estates	4.2%	4.2%	0.0%
Western Illinois Economic Development Authority (WIEDA) (6)	4.5%	5.4%	0.9%
Whiteside/Carroll	5.0%	5.2%	0.2%
Will County/Cook County	4.4%	5.3%	0.9%
Williamson County	4.8%	4.7%	0.0%
Zion Benton	5.1%	5.0%	-0.1%
Illinois Statewide	4.5%	5.0%	0.5%

*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, 2024 – through December 31, 2024.

(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.

(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).

HIGH IMPACT BUSINESS (HIB) 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: or
- intends to establish a new utility-scale solar power facility at a designated location in Illinois: or
- intends to establish a cultured cell material food production facility in Illinois: or
- intends to establish an existing or new planned grocery store as defined in Section 5 of the Grocery Initiative Act: or
- intends to establish a new battery energy storage solution facility at a designated location in Illinois: or
- intends to construct a new high voltage direct current converter station at a designated location in Illinois.

Program Activity

As detailed on page 12 of the IDOR companion report, the High Impact Business Program

resulted in total capital investments of \$934,228,000, a current employment of 24,134, a total of 12,209 retained jobs and \$75,276,000 in total state expenditures during the period of January 1, 2024, through December 31, 2024. There have been no applications submitted, reviewed, or signed agreements for a HIB Blue Collar Jobs Act Project. No HIB construction jobs credits have been awarded for this reporting period.

BENEFITS OF THE HIGH IMPACT BUSINESS (HIB) 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 Certificate (BMEC)

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 \$12 million in an Enterprise Zone, which results in the creation of a minimum of 500 full-time equivalent jobs in Illinois; or
- the business making a minimum eligible investment of \$30 million in an Enterprise Zone, which results in the retention of a minimum of 1,500 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 \$12 million that results in the creation of a minimum of 500 full-time equivalent jobs in Illinois; or
- the business making a minimum eligible investment of \$30 million that results in the retention of a minimum of 1500 full-time jobs in Illinois: or

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 construction jobs credit

A High Impact Business may receive a tax credit against the tax imposed under IITA Section 201(a) and (b) in an amount equal to 50% of the amount of the incremental income tax attributable to High Impact Business construction jobs credit employees employed while completing a High Impact Business construction jobs project. However, the High Impact Business construction jobs credit may equal up to 75% of the amount of the incremental income tax attributable to High Impact Business construction jobs credit employees if the High Impact Business construction jobs credit project is in an underserved area.

Eligibility

A business entity that has been certified as a High Impact Business and is engaged and executing a High Impact Business construction jobs project is eligible to receive a High Impact Business jobs credit for employees employed in the completion of that construction project.

BLUE COLLAR JOBS ACT (BCJA) TAX CREDIT PROGRAM

Overview

The Blue Collar Jobs Act (BJCA) program was created by Article 20 of P.A. 101-009 that creates the Enterprise Zone construction jobs credit, the High Impact Business construction jobs credit, the River Edge construction jobs credit, and the New Construction EDGE credit (portions related to this Part codified at 20 ILCS 655/5.5 and 13). The BCJA program supports large-scale economic development activities by providing corporate income tax credits to companies that make substantial capital investments in Illinois. The tax credits are based on the wages paid to construction workers employed on eligible projects. To be eligible, a company must be located in an Enterprise Zone (EZ) with a minimum capital investment of \$10 million, or be located in a River Edge Redevelopment Zone (RERZ) with a minimum capital investment of \$1 million, or be designated as a certified High Impact Business (HIB), or have a project with a minimum capital investment of \$10 million with an agreement under the Economic Development for a Growing Economy (EDGE) Program.

Program Activity

As of this reporting period for January 1, 2024, through December 31, 2024, there have been one qualified application submitted and under review as a potential Blue Collar Jobs Act Project. No BCJA credits have been awarded for this reporting period.

BENEFITS OF THE BLUE COLLAR JOBS ACT (BCJA) PROGRAM

State Incentives

The Blue Collar Jobs Act Program offers eligible companies to receive construction jobs credit against the tax imposed under subsections (a) and (b) of Section 201 of the Illinois Income Tax Act in the amount equal to 50% (or up to 75% if the project is located in an underserved area) of the incremental income tax attributable to Enterprise Zone construction jobs credit employees.

RIVER EDGE REDEVELOPMENT ZONE (RERZ) 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"). As of December 31, 2024, 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 13 of the IDOR companion report, the River Edge Redevelopment Zone Program showed no increase in jobs created, and \$216,000 in total state tax expenditures during the period of January 1, 2024, through December 31, 2024. During this reporting period, East Moline, LaSalle, Moline, Ottawa, Peru, Quincy and Rock Island have been nominated as potential locations for RERZ certification. Additionally, as of this reporting period for January 1, 2024, through December 31, 2024, there has been no associated River Edge Redevelopment Blue Collar Jobs Act application submitted. No River Edge Construction Jobs Tax credits have been awarded for this reporting period.

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 Construction Jobs Tax Credit

A business entity executing a \$1 million project within a RERZ may receive a tax credit against the tax imposed under IITA Section 201(a) and (b) in an amount equal to 50% (or up to 75% if the project is located in an underserved area) of the amount of the incremental income tax attributable to River Edge construction jobs employees employed in the course of completing a River Edge construction jobs project.

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 Certificate (BMEC)

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 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 2024

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, 2025

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

Table of Contents

Documents	Pages
Letter from David Harris Director, Illinois Department of Revenue to Kristin A. Richards Director, Illinois Department of Commerce and Economic Opportunity Chair, Enterprise Zone Board	3-5
Enterprise Zone Incentive Reporting 2024 – Tax Expenditures	6-8
Enterprise Zone Incentive Reporting 2024 – Jobs and Investment	9-11
High Impact Business Incentive Reporting 2024 – Tax Expenditures	12
High Impact Business Incentive Reporting 2024 – Jobs and Investment	12
River Edge Redevelopment Zone Reporting 2024 – Tax Expenditures	13
River Edge Redevelopment Zone Reporting 2024 – Jobs and Investment	13
Enterprise Zone, High Impact Business and River Edge Redevelopment Zone Tax Expenditures by Enterprise Zone Incentive Category (Chart)	14
Enterprise Zone Tax Expenditures by Geographic Region (Map)	15

101 West Jefferson Street
Springfield IL 62702
217.785.7570

555 West Monroe Street
Chicago IL 60661
312.814.3190



JB Pritzker
Governor

David Harris
Director

STATE OF ILLINOIS
DEPARTMENT OF REVENUE

July 31, 2025

Kristin A. Richards, Director
Illinois Department of Commerce and
Economic Opportunity
555 West Monroe Street, 12th Floor
Chicago, IL 60661

Dear Director Richards:

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) 2025 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 2024, 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 2024 and provide certain job creation and capital investment data. *20 ILCS 655/8.1(a)*. Two hundred twenty-three businesses located in an Enterprise Zone and eighteen 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. Two 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 2,392 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 2024. Data was requested for the 2024 calendar year.

Limitations

This 2025 report is the thirteenth 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 2024, the total Enterprise Zone, High Impact Business, and River Edge Redevelopment Zone tax incentives resulted in the State foregoing approximately \$209 million in tax revenue. The three largest components of these tax expenditures were the expanded manufacturing machinery and equipment exemption (approximately \$34 million), the electricity exemption (approximately \$18 million), and the sales tax exemption on building materials (approximately \$125 million), accounting for approximately 85 percent of the total State tax expenditures.

In the aggregate, businesses receiving tax incentives reported a net job loss of 9,114 while investing approximately \$1.8 billion in 2024. 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 65518.1(d) (2012.)* Reporting on 2025 tax incentives, job creation and investment will begin in January 2026. A report will be produced and provided to DCEO no later than August 1, 2026.

Sincerely,



DAVID HARRIS

Director

Enterprise Zone Incentive Reporting 2024 - 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	\$76,226	\$12,030	\$1,620	\$32	\$1,093	\$13,856	\$17,110	\$11,456	\$133,422	\$16,235
Alexander/Pulaski County	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$2	\$0
Altamont/Effingham County	\$60	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
American Bottoms	\$327	\$0	\$0	\$0	\$0	\$0	\$0	\$128	\$455	\$0
Beardstown	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Bedford Park	\$79	\$0	\$0	\$0	\$0	*	*	\$88	\$320	\$0
Belleville	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$17	\$77	\$0
Belvidere/Boone County	\$5,651	\$0	\$0	\$0	\$0	\$0	\$0	\$17	\$5,668	\$0
Bensenville	\$137	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Bloomington-Normal	\$2,183	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$2,190	\$0
Bureau/Putnam Area	\$749	\$0	\$0	\$0	\$0	*	\$0	*	\$2,093	*
Cal-Sag	\$1,758	\$0	\$0	\$0	\$0	\$0	\$0	\$93	\$1,851	\$0
Calumet Region	\$116	\$0	\$0	\$0	*	*	*	\$25	\$584	\$0
Canton/Fulton County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Carmi/White County/Edwards County	\$98	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Champaign/Champaign County	\$517	\$0	\$0	\$0	*	*	*	\$26	\$818	\$0
Chicago I	\$3,961	\$0	\$0	\$0	\$0	\$0	\$0	\$55	\$4,016	\$0
Chicago II	\$756	\$0	\$0	\$0	\$0	*	*	\$69	\$825	*
Chicago III	\$830	*	\$0	\$0	\$0	*	*	\$43	\$1,968	\$0
Chicago IV	\$7,423	*	\$0	\$0	\$0	*	*	\$156	\$7,579	*
Chicago V	\$424	\$0	\$0	\$0	\$0	\$0	\$0	\$302	\$726	\$0
Chicago VI	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0	\$56	\$1,256	\$0
Cicero	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$29	\$135	\$0
Clark County	\$2,507	*	\$0	\$0	\$0	\$0	\$0	*	\$2,968	\$0
Clinton County	\$342	\$0	\$0	\$0	*	\$0	\$0	*	\$351	\$0
Coles County	\$485	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$491	\$0
Danville/Vermilion County	\$219	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$221	\$0
Decatur/Macon County	\$1,054	*	*	*	*	*	*	\$568	\$12,600	\$0
DeKalb County	\$1,500	*	\$0	\$0	\$0	\$0	\$0	\$6	*	*
Des Plaines River Valley	\$166	*	*	\$0	*	*	*	\$807	\$4,458	\$0
Diamond	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$130	\$0
Douglas County	\$2,493	*	\$0	\$0	\$0	\$0	\$0	*	\$2,733	\$0
Edgar County/Paris	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$119	\$0
Effingham/Effingham County	\$536	\$0	\$0	\$0	\$0	*	*	\$69	\$612	*
Fairmont City/Caseyville/Brooklyn/St. Clair County	\$114	*	\$0	\$0	\$0	\$0	\$0	*	\$120	\$0
Fairview Heights	\$14	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Flora/Clay County	\$4,190	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Franklin County I-57	\$14	*	\$0	\$0	\$0	\$0	\$0	\$3	*	\$0
Franklin Park	\$333	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Galesburg	\$144	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Gateway Commerce Center	\$468	\$0	\$0	\$0	\$0	\$0	\$0	\$233	\$700	*
Greater Centralia Area	\$36	\$0	\$0	\$0	\$0	\$0	*	\$25	*	\$0
Greenville-Bond County	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117	\$0
Harvard/Woodstock	\$16	\$0	\$0	\$0	\$0	*	*	\$3,615	\$3,811	\$0
Hodgkins/McCook	\$418	\$0	\$0	\$0	\$0	\$0	\$0	\$89	\$507	\$0

Enterprise Zone Incentive Reporting 2024 - 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		
Jackson County	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$9	\$30	\$0
Jacksonville Regional	\$97	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Jersey-Greene Intermodal	\$4	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Jo-Carroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Joliet Arsenal	\$522	\$0	*	\$0	\$0	\$0	\$0	\$348	*	\$0
Kankakee County	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$188	\$0
Kankakee River Valley	\$275	*	\$0	\$0	\$0	*	*	\$54	\$1,566	\$0
Kewanee/Henry County	\$7	*	\$0	\$0	\$0	\$0	\$0	*	\$19	\$0
Lee County/Ogle County	\$435	\$0	\$0	\$0	\$0	*	\$0	\$63	*	*
Lincoln & 394 Corridor	\$300	*	*	\$0	*	*	*	\$8	\$562	\$0
Lincoln/Logan Co.	\$400	\$0	\$0	\$0	\$0	*	\$0	\$3	*	\$0
Loves Park/Machesney Park	\$524	*	\$0	\$0	\$0	\$0	\$0	\$44	*	\$0
Macomb/Bushnell/McDonough County	\$61	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Macoupin County	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$18	\$0
Madison County Discovery	\$666	*	\$0	\$0	\$0	\$0	\$0	\$34	*	\$0
Massac County	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70	\$0
McLeansboro/Hamilton County	\$11	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Monmouth/Warren County	\$92	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Monroe - Randolph County	\$5,292	*	\$0	\$0	\$0	\$0	\$0	\$2	*	\$0
Montgomery County	\$16	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Mt. Carmel/Wabash County	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$32	\$0
Mt. Vernon/Waltonville	\$988	\$0	\$0	\$0	\$0	\$0	\$0	\$9	\$997	\$0
Nashville/Washington County	\$1,417	*	\$0	\$0	*	*	*	\$170	\$1,991	*
Northern Tazewell County	\$615	*	*	\$0	\$0	*	*	\$123	\$3,022	\$0
Northwest Illinois	\$240	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Olney/Richland/Newton/Jasper	\$334	\$0	\$0	\$0	\$0	\$0	\$0	\$14	\$348	\$0
Ottawa Area	\$1,397	\$0	\$0	\$0	\$0	\$0	\$0	\$92	\$1,489	\$0
Peoria Rural	\$46	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Peoria Urban	\$265	*	*	\$0	*	*	*	\$199	\$3,035	\$0
Perry County	\$222	\$0	\$0	*	\$0	\$0	\$0	*	\$224	\$0
Quad Cities	\$714	*	\$0	\$0	*	*	*	\$497	\$2,225	\$0
Quad Cities Regional Economic Development Authority (QCREDA)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Quincy/Adams/Brown County	\$740	*	\$0	\$0	*	*	*	\$173	\$1,859	*
Rantoul	\$103	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Riverbend	\$575	*	\$0	\$0	\$0	*	*	\$1,233	\$8,564	\$0
Robinson/Crawford County	\$454	*	\$0	\$0	*	*	*	*	\$5,841	*
Rockford	\$875	\$0	\$0	\$0	\$0	\$0	\$0	\$300	\$1,175	\$0
Rockford I-90	\$566	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Salem/Marion County	\$176	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Saline County	\$2,118	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$2,122	\$0
Southeastern Illinois Economic Development Authority	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$432	\$0
Southern Tazewell County	\$343	*	*	\$0	\$0	*	*	\$50	\$849	*
Springfield/Sangamon County	\$131	\$0	\$0	\$0	\$0	\$0	\$0	\$11	\$142	\$0
St. Clair County MidAmerica	\$164	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0

Enterprise Zone Incentive Reporting 2024 - 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		
Streator Area	*	\$0	\$0	\$0	\$0	\$0	\$0	\$7	*	*
SW Madison County	\$130	*	\$0	\$0	*	*	*	\$101	\$2,348	\$0
Taylorville/Christian County	\$351	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Upper Illinois River Valley Development Authority (UIRVDA)	\$3,484	*	\$0	\$0	\$0	\$0	\$0	*	\$3,736	\$0
Urbana/Champaign	\$498	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$503	\$0
Vandalia/Fayette County	\$135	*	\$0	\$0	\$0	\$0	\$0	\$19	*	*
Waukegan-North Chicago	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$24	\$62	\$0
West Regional	\$403	\$0	\$0	\$0	\$0	\$0	\$0	\$46	\$449	\$0
Western Hoffman Estates	*	\$0	\$0	\$0	\$0	\$0	\$0	\$1	*	\$0
Western Illinois Economic Development Authority (WIEDA)	\$5,284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,284	\$0
Whiteside Carroll	\$355	*	\$0	\$0	*	*	*	\$125	\$2,396	\$1,551
Will/Cook County	\$334	\$0	\$0	\$0	\$0	\$0	\$0	\$114	\$447	\$0
Williamson County	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$25	\$427	\$0
Zion Benton	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$2	\$0
Total	\$76,226	\$12,030	\$1,620	\$32	\$1,093	\$13,856	\$17,110	\$11,456	\$133,422	\$16,235

* 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: <https://dceo.illinois.gov/expandrelocate/incentives/taxassistance/enterprisezone.html>

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 2024 - Jobs and Investment (all \$ in thousands)

Zone Name ¹	Total State Tax Expenditures ⁴	2024 Employment ⁶	Jobs Created/Lost	Jobs Retained ⁷	Capital Investment ⁸
Total	\$133,422	75,702	(8,886)	34,489	\$866,218
Alexander/Pulaski County	\$2	1	-2	0	\$200
Altamont/Effingham County	*	0	0	0	\$0
American Bottoms	\$455	455	203	0	\$675
Beardstown	*	0	0	0	\$100
Bedford Park	\$320	744	-34	200	\$57
Belleville	\$77	10	0	10	\$93
Belvidere/Boone County	\$5,668	10	-1	0	\$115
Bensenville	*	0	0	0	\$1,382
Bloomington-Normal	\$2,190	105	12	84	\$1,071
Bureau/Putnam Area	\$2,093	198	9	0	\$39,875
Cal-Sag	\$1,851	3,790	607	0	\$7,963
Calumet Region	\$584	407	-15	370	\$1,881
Canton/Fulton County	*	10	-1	0	\$0
Carmi/White County/Edwards County	*	0	0	0	\$192
Champaign/Champaign County	\$818	968	-22	202	\$2,621
Chicago I	\$4,016	94	-1	26	\$60
Chicago II	\$825	332	61	119	\$2,010
Chicago III	\$1,968	5,024	-420	4,441	\$27,621
Chicago IV	\$7,579	620	-143	434	\$6,324
Chicago V	\$726	114	57	21	\$55,172
Chicago VI	\$1,256	79	12	16	\$192
Cicero	\$135	260	29	20	\$1,308
Clark County	\$2,968	15	3	12	\$600
Clinton County	\$351	86	-28	32	\$1,581
Coles County	\$491	74	2	10	\$2,369
Danville/Vermilion County	\$221	17	2	0	\$107
Decatur/Macon County	\$12,600	9,703	-4,494	8,948	\$97,645
DeKalb County	*	88	-5	0	\$35
Des Plaines River Valley	\$4,458	1,480	192	1,277	\$23,276
Diamond	\$130	0	0	0	\$0
Douglas County	\$2,733	942	15	683	\$13,118
Edgar County/Paris	\$119	14	1	13	\$0
Effingham/Effingham County	\$612	148	-26	131	\$12,930
Fairmont City/Caseyville/Brooklyn/St. Clair County	\$120	45	0	45	\$6
Fairview Heights	*	78	-14	78	\$22
Flora/Clay County	*	0	0	0	\$613
Franklin County I-57	*	16	-1	16	\$288
Franklin Park	*	0	0	0	\$60
Galesburg	*	0	0	0	\$0
Gateway Commerce Center	\$700	541	-85	0	\$22,339
Greater Centralia Area	*	212	1	204	\$66
Greenville-Bond County	\$117	0	0	0	\$0
Harvard/Woodstock	\$3,811	12	0	0	\$1,462
Hodgkins/McCook	\$507	13	0	0	\$3,718
Jackson County	\$30	92	14	78	\$297
Jacksonville Regional	*	12	-2	0	\$69

Enterprise Zone Incentives Reporting 2024 - Jobs and Investment (all \$ in thousands)

Zone Name ¹	Total State Tax Expenditures ⁴	2024 Employment ⁶	Jobs Created/Lost	Jobs Retained ⁷	Capital Investment ⁸
Jersey-Greene Intermodal	*	88	-9	88	\$40
Jo-Carroll	\$0	0	0	0	\$0
Joliet Arsenal	*	1,060	-109	0	\$40,685
Kankakee County	\$188	23	-1	0	\$16
Kankakee River Valley	\$1,566	605	-32	622	\$11,488
Kewanee/Henry County	\$19	64	4	54	\$17,360
Lee County/Ogle County	*	19	2	0	\$100
Lincoln & 394 Corridor	\$562	229	-6	217	\$38
Lincoln/Logan Co.	*	8	3	0	\$0
Loves Park/Machesney Park	*	9	-1	0	\$161
Macomb/Bushnell/McDonough County	*	0	0	0	\$0
Macoupin County	\$18	0	0	0	\$0
Madison County Discovery	*	193	78	102	\$8,981
Massac County	\$70	0	0	0	\$0
McLeansboro/Hamilton County	*	0	0	0	\$0
Monmouth/Warren County	*	0	0	0	\$0
Monroe - Randolph County	*	85	23	0	\$35,697
Montgomery County	*	14	-2	0	\$131
Mt. Carmel/Wabash County	\$32	0	0	0	\$0
Mt. Vernon/Waltonville	\$997	67	0	56	\$286
Nashville/Washington County	\$1,991	3,035	-35	920	\$22,451
Northern Tazewell County	\$3,022	3,317	-1,709	3,290	\$0
Northwest Illinois	*	0	0	0	\$0
Olney/Richland/Newton/Jasper	\$348	16	-2	16	\$368
Ottawa Area	\$1,489	378	-23	364	\$9,607
Peoria Rural	*	0	0	0	\$0
Peoria Urban	\$3,035	6,778	-1,938	4,741	\$853
Perry County	\$224	0	0	0	\$0
Quad Cities	\$2,225	6,660	-1,175	54	\$834
Quad Cities Regional Economic Development Authority (QCREDA)	*	0	0	0	\$0
Quincy/Adams/Brown County	\$1,859	2,180	-14	500	\$15,988
Rantoul	*	32	-8	0	\$37
Riverbend	\$8,564	798	-31	2	\$781
Robinson/Crawford County	\$5,841	1,310	-62	41	\$19,540
Rockford	\$1,175	1,705	28	175	\$50,911
Rockford I-90	*	0	0	0	\$357
Salem/Marion County	*	0	0	0	\$13
Saline County	\$2,122	1,460	1,400	55	\$178,689
Southeastern Illinois Economic Development Authority	\$432	0	0	0	\$0
Southern Tazewell County	\$849	1,779	-1,391	1,754	\$9,385
Springfield/Sangamon County	\$142	359	-10	284	\$944
St. Clair County MidAmerica	*	0	0	0	\$0
Streator Area	*	785	-14	658	\$2,242
SW Madison County	\$2,348	949	-485	942	\$22
Taylorville/Christian County	*	0	0	0	\$0

Enterprise Zone Incentives Reporting 2024 - Jobs and Investment (all \$ in thousands)

Zone Name ¹	Total State Tax Expenditures ⁴	2024 Employment ⁶	Jobs Created/Lost	Jobs Retained ⁷	Capital Investment ⁸
Upper Illinois River Valley Development Authority (UIRVDA)	\$3,736	1,002	-60	495	\$64,712
Urbana/Champaign	\$503	0	0	0	\$613
Vandalia/Fayette County	*	310	6	297	\$2,648
Waukegan-North Chicago	\$62	0	0	0	\$938
West Regional	\$449	330	29	75	\$3,545
Western Hoffman Estates	*	0	0	0	\$0
Western Illinois Economic Development Authority (WIEDA)	\$5,284	0	0	0	\$0
Whiteside Carroll	\$2,396	2,385	-75	1,206	\$9,260
Will/Cook County	\$447	10,779	746	0	\$21,940
Williamson County	\$427	75	62	11	\$4,940
Zion Benton	\$2	7	-1	0	\$104
Total	\$133,422	75,702	(8,886)	34,489	\$866,218

* 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: <https://dceo.illinois.gov/expandrelocate/incentives/taxassistance/enterprisezone.html>

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

⁶ 2024 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 2024.

High Impact Business Incentive Reporting 2024 - Tax Expenditures (all \$ in thousands)

	-----Sales Tax-----			-----Utility Taxes-----			Income Tax-	Total State Tax Expenditures ⁴
	Building Materials	Expanded Manufacturing M&E	Expanded Graphic Arts M&E	Telecom	Natural Gas ³	Electricity	Investment Credit	
High Impact Businesses	\$48,783	\$22,282	\$0	*	\$206	\$1,359	*	\$75,276

* 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 2024 - Jobs and Investment (all \$ in thousands)

	Total State Tax Expenditures ⁴	2024 Employment ⁶	Jobs Created/Lost	Jobs Retained ⁷	Capital Investment ⁸
High Impact Businesses	\$75,276	24,134	(228)	12,209	\$934,228

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

⁶ 2024 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 2024. Follow-up discussions and analysis revealed continued misunderstanding of this requirement with many businesses reporting capital investment over longer periods.

River Edge Redevelopment Zone Reporting 2024 - 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	\$7	*	\$0	*	\$0
East St. Louis	\$0	\$0	\$0	\$0	\$0
Elgin	\$0	*	\$0	*	\$0
Peoria	\$141	\$0	\$0	\$141	\$0
Rockford	\$68	\$0	\$0	\$68	\$0
Total	\$216	*	\$0	\$216	\$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 2024 - Jobs and Investment (all \$ in thousands)

Zone Name	Total State Tax Expenditures ⁴	2024 Employment ⁶	Jobs Created/ Lost	Jobs Retained ⁷	Capital Investment ⁸
Aurora	*	0	0	0	\$0
East St. Louis	\$0	0	0	0	\$0
Elgin	*	0	0	0	\$0
Peoria	\$141	0	0	0	\$0
Rockford	\$68	0	0	0	\$0
Total	\$216	0	0	0	\$0

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

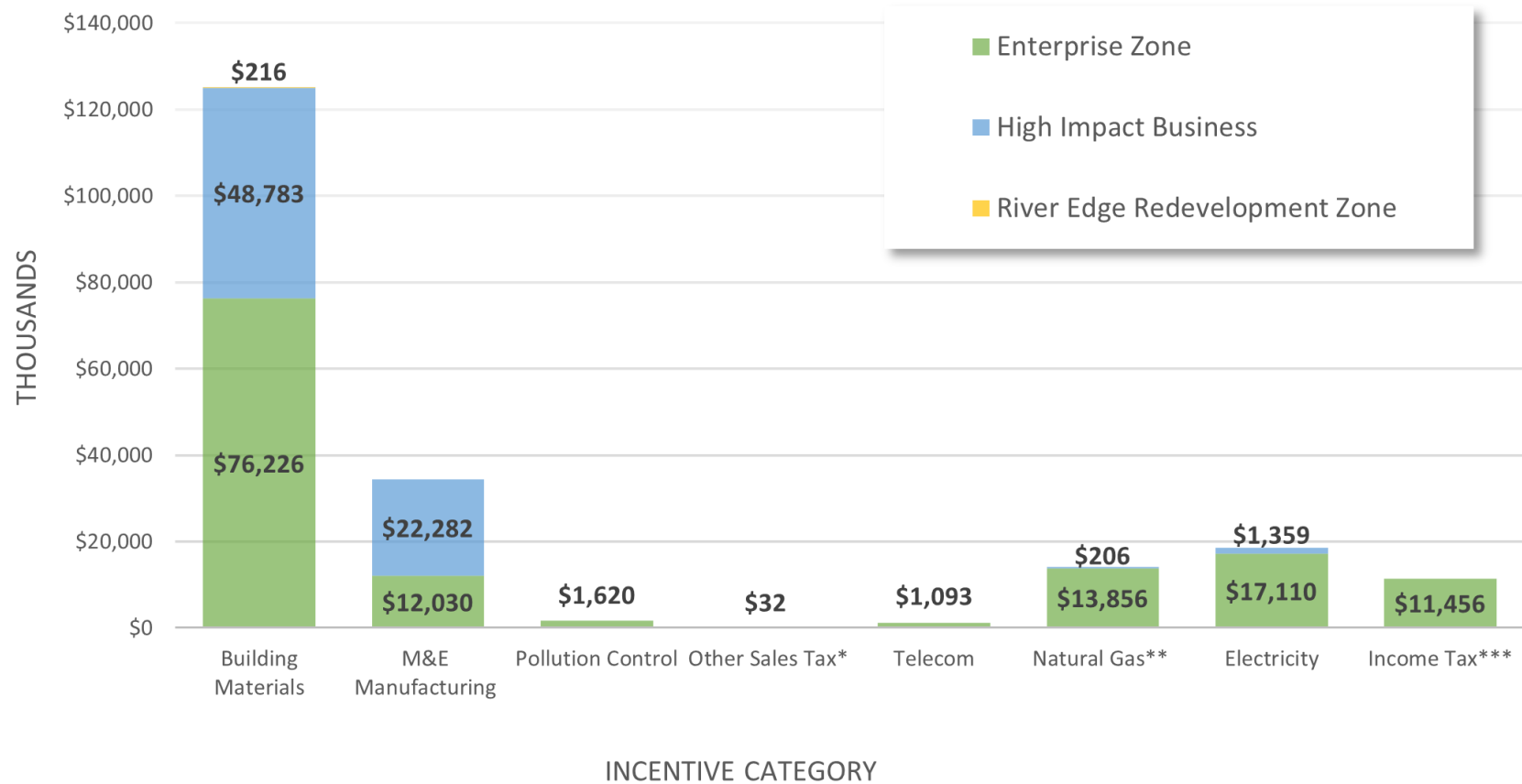
⁴ Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

⁶ 2024 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 2024.

2024 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.

2024 Enterprise Zone Tax Expenditures by Geographic Region

