



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 2022
Illinois Department of Commerce and Economic Opportunity
JB Pritzker, Governor**

2022 Annual Report
Enterprise Zone, High Impact Business, Blue Collar Jobs Act, and Rivers Edge
Redevelopment Zone

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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 2022, 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, 2021, 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 \$2,256,853,000, the employment of 78,050 positions, the creation of 16,146 new jobs, the retention of 31,827 jobs, and \$164,687,000 in total state expenditures during the period of January 1, 2022, through December 31, 2022. Additionally, in association with the EZ program as of this reporting period for January 1, 2022, through December 31, 2022, there have been no applications submitted, reviewed or awarded for an EZ Blue Collar Jobs Act Project. No EZ construction jobs credits have been awarded for this reporting period.

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, assembling, 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 million 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	2021	2022	Individuals	%
Alexander/Pulaski County	10,095	9,849	-246	-2.4%
Altamont	34,430	34,325	-105	-0.3%
American Bottoms (SWIDA) (3)	254,796	252,671	-2,125	-0.8%
Beardstown	19,616	19,403	-213	-1.1%
Bedford Park	5,173,146	5,109,292	-63,854	-1.2%
Belleville	254,796	252,671	-2,125	-0.8%
Belvidere/Boone County	336,278	335,342	-936	-0.3%
Bensenville	924,885	920,901	-3,984	-0.4%
Bloomington – Normal	258,289	258,039	-250	-0.1%
Bureau/Putnam County	1,467,139	1,462,858	-4,281	-0.3%
Cal-Sag	5,870,398	5,806,049	-64,349	-1.1%
Calumet Region	5,173,146	5,109,292	-63,854	-1.2%
Canton/ Fulton County	33,197	33,021	-176	-0.5%
Carbondale/Murphysboro/Jackson County	194,794	193,909	-885	-0.5%
Carmi/ White County/Edwards County	188,425	186,561	-1,864	-1.0%
Champaign/Champaign County	205,943	206,542	599	0.3%
Chicago I	5,173,146	5,109,292	-63,854	-1.2%
Chicago II	5,173,146	5,109,292	-63,854	-1.2%
Chicago III	5,173,146	5,109,292	-63,854	-1.2%
Chicago IV	5,173,146	5,109,292	-63,854	-1.2%
Chicago V	5,173,146	5,109,292	-63,854	-1.2%

Chicago VI	5,173,146	5,109,292	-63,854	-1.2%
Cicero	5,173,146	5,109,292	-63,854	-1.2%
Clark	25,645	25,553	-92	-0.4%
Clinton County	90,779	90,389	-390	-0.4%
Coles County	378,412	377,636	-776	-0.2%
Danville/Vermilion County	73,095	72,337	-758	-1.0%
Decatur/Macon County	409,460	407,438	-2,022	-0.5%
Dekalb County	1,678,604	1,677,903	-701	0.0%
Des Plaines River Valley	750,241	749,798	-443	-0.1%
Diamond	894,870	893,397	-1,473	-0.2%
Douglas County	393,308	392,447	-861	-0.2%
Edgar County/ Paris	310,858	310,541	-317	-0.1%
Effingham/Effingham County	34,430	34,325	-105	-0.3%
Fairmont City/Caseyville/Brooklyn/St. Clair County	519,286	516,535	-2,751	-0.5%
Fairview Heights	254,796	252,671	-2,125	-0.8%
Flora/Clay County	13,143	13,047	-96	-0.7%
Franklin County I-57	104,321	103,937	-384	-0.4%
Franklin Park	5,173,146	5,109,292	-63,854	-1.2%
Galesburg	114,578	113,519	-1,059	-0.9%
Gateway Commerce Center (SWIDA) (3)	519,286	516,535	-2,751	-0.5%
Greater Centralia	124,715	123,866	-849	-0.7%
Greenville/Bond County	449,143	447,823	-1,320	-0.3%
Hamilton /Wayne County	98,420	97,799	-621	-0.6%
Harvard/Woodstock	1,578,190	1,577,671	-519	0.0%
Hodgkins/McCook	5,173,146	5,109,292	-63,854	-1.2%
Jacksonville/Morgan County	49,285	48,650	-635	-1.3%
Jersey-Greene Intermodal	346,441	345,366	-1,075	-0.3%
Jo-Carroll (1)	37,637	37,287	-350	-0.9%
Joliet Arsenal (4)	697,252	696,757	-495	-0.1%
Kankakee County	133,428	132,547	-881	-0.7%
Kankakee River Valley	146,939	145,796	-1,143	-0.8%
Kewanee/Henry County	241,084	238,586	-2,498	-1.0%
Lee/Ogle	85,498	85,199	-299	-0.3%
Lincoln and 394 Corridor	5,870,398	5,806,049	-64,349	-1.1%
Lincoln/Logan County	130,424	129,074	-1,350	-1.0%
Loves Park/Machesney Park	283,119	282,188	-931	-0.3%
Macomb/Bushnell/McDonough County	84,268	83,872	-396	-0.5%
Macoupin County	208,584	207,184	-1,400	-0.7%
Madison County Discovery	617,081	614,255	-2,826	-0.5%
Massac County	13,960	13,896	-64	-0.5%
Monmouth/Warren County	72,111	71,145	-966	-1.3%
Monroe / Randolph County	393,420	390,977	-2,443	-0.6%
Montgomery County	511,054	508,919	-2,135	-0.4%
Mt. Carmel/Wabash County	77,972	76,993	-979	-1.3%
Mt. Vernon/Waltonville	135,583	134,412	-1,171	-0.9%
Nashville/ Washington County	145,700	144,454	-1,246	-0.9%
Northern Tazewell	361,581	359,671	-1,910	-0.5%
Northwest Illinois	416,226	414,453	-1,773	-0.4%
Olney/Richland/Newton/Jasper	24,989	24,647	-342	-1.4%

Ottawa Area	197,618	196,640	-978	-0.5%
Peoria Rural	179,432	178,383	-1,049	-0.6%
Peoria Urban	471,277	469,724	-1,553	-0.3%
Perry County	20,985	20,588	-397	-1.9%
Quad Cities	142,909	141,527	-1,382	-1.0%
Quad Cities Regional Economic Development Authority (QCREZ) (5)	142,909	141,527	-1,382	-1.0%
Quincy/Adams County/Brown County	457,911	454,954	-2,957	-0.6%
Rantoul	205,943	206,542	599	0.3%
Riverbend	519,286	516,535	-2,751	-0.5%
Robinson/Crawford County	47,322	46,699	-623	-1.3%
Rockford EZ1	387,727	386,693	-1,034	-0.3%
Rockford I-90	387,727	386,693	-1,034	-0.3%
Salem/ Marion County	37,390	36,914	-476	-1.3%
Saline	23,320	23,087	-233	-1.0%
Southeastern Illinois Economic Development Authority (SIEDA) (8)	296,115	293,518	-2,597	-0.9%
Southern Tazewell	361,581	359,671	-1,910	-0.5%
Springfield/Sangamon County	194,734	194,534	-200	-0.1%
St. Clair County MidAmerica (SWIDA) (3)	519,286	516,535	-2,751	-0.5%
Streator Area	144,629	143,599	-1,030	-0.7%
SW Madison County	519,286	516,535	-2,751	-0.5%
Taylorville/Christian County	208,584	207,184	-1,400	-0.7%
Upper Illinois River Valley Development Authority (UIRVDA) (7)	1,884,882	1,883,530	-1,352	-0.1%
Urbana/Champaign County	205,943	206,542	599	0.3%
Vandalia/Fayette County	21,384	21,305	-79	-0.4%
Waukegan-North Chicago	711,239	709,150	-2,089	-0.3%
West Regional	8,568,513	8,499,515	-68,998	-0.8%
Western Hoffman Estates	256,200	254,320	-1,880	-0.7%
Western Illinois Economic Development Authority (WIEDA) (6)	5,173,146	5,109,292	-63,854	-1.2%
Whiteside/Carroll	299,410	296,913	-2,497	-0.8%
Will County/Cook County	5,870,398	5,806,049	-64,349	-1.1%
Williamson County	218,114	216,996	-1,118	-0.5%
Zion Benton	711,239	709,150	-2,089	-0.3%
Illinois Statewide	12,671,469	12,582,032	-89,437	-0.7%

*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, 2022, through December 31, 2022.

(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	
	2020	2021	Change	%
Alexander/Pulaski County	43,398	50,261	6,863	15.81%
Altamont	54,838	61,218	6,380	11.64%
American Bottoms (SWIDA) (3)	45,745	54,185	8,440	18.45%
Beardstown	52,612	49,804	-2,808	-5.34%
Bedford Park	69,935	73,557	3,622	5.18%
Belleville	45,745	54,185	8,440	18.45%
Belvidere/Boone County	47,982	51,140	3,157	6.58%
Bensenville	79,127	85,498	6,371	8.05%
Bloomington – Normal	53,626	58,739	5,114	9.54%
Bureau/Putnam County	51,299	55,218	3,919	7.64%
Cal-Sag	68,481	72,217	3,736	5.45%
Calumet Region	69,935	73,557	3,622	5.18%
Canton/ Fulton County	42,264	46,395	4,132	9.78%
Carbondale/ Murphysboro/Jackson County	44,096	48,264	4,168	9.45%
Carmi/ White County/Edwards County	47,538	48,290	752	1.58%
Champaign/Champaign County	49,187	54,638	5,451	11.08%
Chicago I	69,935	73,557	3,622	5.18%
Chicago II	69,935	73,557	3,622	5.18%
Chicago III	69,935	73,557	3,622	5.18%
Chicago IV	69,935	73,557	3,622	5.18%
Chicago V	69,935	73,557	3,622	5.18%
Chicago VI	69,935	73,557	3,622	5.18%
Cicero	69,935	73,557	3,622	5.18%
Clark	60,348	64,509	4,161	6.90%
Clinton County	50,849	51,715	867	1.70%
Coles County	47,642	53,191	5,548	11.65%
Danville/Vermilion County	44,533	49,265	4,732	10.63%
Decatur/Macon County	46,142	56,074	9,932	21.53%
Dekalb County	52,604	58,431	5,827	11.08%
Des Plaines River Valley	57,987	62,524	4,537	7.82%
Diamond	56,691	61,157	4,466	7.88%
Douglas County	49,357	55,000	5,643	11.43%
Edgar County/ Paris	47,917	53,211	5,294	11.05%
Effingham/Effingham County	54,838	61,218	6,380	11.64%
Fairmont City/Caseyville/Brooklyn/St. Clair County	53,655	54,875	1,220	2.27%
Fairview Heights	45,745	54,185	8,440	18.45%

Flora/Clay County	45,559	49,656	4,098	8.99%
Franklin County I-57	46,075	49,868	3,793	8.23%
Franklin Park	69,935	73,557	3,622	5.18%
Galesburg	45,678	49,495	3,817	8.36%
Gateway Commerce Center (SWIDA) (3)	53,655	54,875	1,220	2.27%
Greater Centralia	50,533	52,307	1,775	3.51%
Greenville/Bond County	55,189	52,938	-2,250	-4.08%
Hamilton/Wayne County	48,535	48,519	-16	-0.03%
Harvard/Woodstock	52,595	58,867	6,272	11.93%
Hodgkins/McCook	69,935	73,557	3,622	5.18%
Jacksonville/Morgan County	44,176	50,382	6,206	14.05%
Jersey-Greene Intermodal	57,184	54,388	-2,796	-4.89%
Jo-Carroll (1)	52,384	53,737	1,353	2.58%
Joliet Arsenal (4)	57,700	62,272	4,572	7.92%
Kankakee County	47,943	53,772	5,829	12.16%
Kankakee River Valley	48,866	54,545	5,679	11.62%
Kewanee	48,287	51,398	3,111	6.44%
Lee/Ogle	48,963	52,283	3,320	6.78%
Lincoln and 394 Corridor	68,481	72,217	3,736	5.45%
Lincoln/Logan County	41,683	54,515	12,831	30.78%
Loves Park/Machesney Park	47,404	50,510	3,106	6.55%
Macomb/Bushnell/McDonough County	51,316	49,191	-2,125	-4.14%
Macoupin County	56,246	52,122	-4,124	-7.33%
Madison County Discovery	56,700	54,344	-2,355	-4.15%
Massac County	46,966	46,618	-348	-0.74%
Monmouth/Warren County	45,806	49,615	3,809	8.32%
Monroe/ Randolph County	45,888	52,968	7,080	15.43%
Montgomery County	54,856	53,340	-1,516	-2.76%
Mt. Carmel/Wabash County	44,900	49,101	4,201	9.36%
Mt. Vernon/Waltonville	47,934	48,327	392	0.82%
Nashville/ Washington County	49,640	51,079	1,439	2.90%
Northern Tazewell	54,003	56,924	2,921	5.41%
Northwest Illinois	48,072	51,148	3,075	6.40%
Olney/Richland/Newton/Jasper	46,990	51,162	4,172	8.88%
Ottawa Area	53,109	57,221	4,112	7.74%
Peoria Rural	54,609	57,439	2,830	5.18%
Peoria Urban	50,185	55,457	5,272	10.51%
Perry County	41,366	43,777	2,410	5.83%
Quad Cities	48,492	51,429	2,937	6.06%
Quad Cities Regional Economic Development Authority (QCREZ) (5)	48,492	51,429	2,937	6.06%
Quincy/Adams County/Brown County	50,378	52,135	1,757	3.49%
Rantoul	49,187	54,638	5,451	11.08%
Riverbend	53,655	54,875	1,220	2.27%
Robinson/Crawford County	48,083	51,313	3,230	6.72%
Rockford EZ1	48,261	51,393	3,132	6.49%
Rockford I-90	48,261	51,393	3,132	6.49%
Salem/ Marion County	52,196	50,107	-2,089	-4.00%
Saline	49,646	47,402	-2,244	-4.52%

Southeastern Illinois Economic Development Authority (SIEDA) (8)	49,687	52,631	2,944	5.93%
Southern Tazewell	54,003	56,924	2,921	5.41%
Springfield/Sangamon County	44,321	57,206	12,884	29.07%
St. Clair County MidAmerica (SWIDA) (3)	53,655	54,875	1,220	2.27%
Streator Area	49,988	54,063	4,076	8.15%
SW Madison County	53,655	54,875	1,220	2.27%
Taylorville/Christian County	56,246	52,122	-4,124	-7.33%
Upper Illinois River Valley Development Authority (UIRVDA) (7)	67,641	71,941	4,300	6.36%
Urbana/Champaign County	49,187	54,638	5,451	11.08%
Vandalia/Fayette County	40,786	44,763	3,977	9.75%
Waukegan-North Chicago	85,159	89,025	3,867	4.54%
West Regional	69,935	73,557	3,622	5.18%
Western Hoffman Estates	69,999	73,735	3,736	5.34%
Western Illinois Economic Development Authority (WIEDA) (6)	50,642	51,605	963	1.90%
Whiteside/Carroll	48,791	51,765	2,974	6.10%
Will County/Cook County	68,481	72,217	3,736	5.45%
Williamson County	47,234	48,172	938	1.99%
Zion Benton	85,159	89,025	3,867	4.54%
Illinois Statewide	62,930	67,244	4,314	6.86%

*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, 2020 and 2021. 2022 per capita income information by county is unavailable until November 2023.

(1) The Enterprise Zones listed represent those zones which were in effect during the period of January 1, 2022, through December 31, 2022.

(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).

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

Unemployment of Enterprise Zones

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

Zone	2021	2022	%
Alexander/Pulaski County	8.7%	6.6%	-2.1%
Altamont	3.9%	3.0%	-0.9%
American Bottoms (SWIDA) (3)	4.2%	4.1%	-0.1%
Beardstown	5.5%	4.1%	-1.4%
Bedford Park	7.0%	5.0%	-2.0%
Belleville	4.2%	4.1%	-0.1%
Belvidere/Boone County	8.5%	5.9%	-2.6%
Bensenville	4.5%	3.6%	-0.9%
Bloomington – Normal	4.6%	3.8%	-0.7%
Bureau/Putnam County	5.4%	4.4%	-1.0%
Cal-Sag	6.9%	5.0%	-1.9%
Calumet Region	7.0%	5.0%	-2.0%
Canton/ Fulton County	5.7%	4.8%	-0.9%
Carbondale/Murphysboro/Jackson County	5.7%	4.5%	-1.2%
Carmi/ White County/Edwards County	5.9%	4.3%	-1.6%
Champaign/Champaign County	4.8%	3.8%	-1.1%
Chicago I	7.0%	5.0%	-2.0%
Chicago II	7.0%	5.0%	-2.0%
Chicago III	7.0%	5.0%	-2.0%
Chicago IV	7.0%	5.0%	-2.0%
Chicago V	7.0%	5.0%	-2.0%
Chicago VI	7.0%	5.0%	-2.0%
Cicero	7.0%	5.0%	-2.0%
Clark	4.6%	3.8%	-0.8%
Clinton County	6.2%	4.7%	-1.6%
Coles County	5.1%	4.0%	-1.1%
Danville/Vermilion County	6.5%	5.0%	-1.5%
Decatur/Macon County	5.4%	4.3%	-1.1%
Dekalb County	6.3%	4.8%	-1.5%
Des Plaines River Valley	5.7%	4.6%	-1.1%
Diamond	5.7%	4.6%	-1.1%
Douglas County	5.0%	3.9%	-1.0%
Edgar County/ Paris	5.1%	4.0%	-1.1%
Effingham/Effingham County	3.9%	3.0%	-0.9%
Fairmont City/Caseyville/Brooklyn/St. Clair County	4.5%	3.6%	-0.9%
Fairview Heights	4.2%	4.1%	-0.1%
Flora/Clay County	5.5%	4.7%	-0.8%
Franklin County I-57	5.9%	4.6%	-1.3%
Franklin Park	7.0%	5.0%	-2.0%
Galesburg	5.8%	4.7%	-1.0%
Gateway Commerce Center (SWIDA) (3)	4.5%	3.6%	-0.9%
Greater Centralia	6.0%	4.5%	-1.5%
Greenville/Bond County	5.0%	4.0%	-1.0%
Hamilton/Wayne County	6.0%	4.3%	-1.7%

Harvard/Woodstock	6.3%	4.8%	-1.5%
Hodgkins/McCook	7.0%	5.0%	-2.0%
Jacksonville/Morgan County	4.8%	4.0%	-0.7%
Jersey-Greene Intermodal	4.7%	3.8%	-0.8%
Jo-Carroll (1)	4.3%	3.8%	-0.6%
Joliet Arsenal (4)	5.7%	4.6%	-1.1%
Kankakee County	6.1%	5.1%	-1.0%
Kankakee River Valley	6.0%	5.0%	-1.0%
Kewanee/Henry County	5.6%	4.4%	-1.2%
Lee/Ogle	5.3%	4.4%	-0.8%
Lincoln and 394 Corridor	6.9%	5.0%	-1.9%
Lincoln/Logan County	4.9%	4.2%	-0.7%
Loves Park/Machesney Park	8.4%	5.8%	-2.6%
Macomb/Bushnell/McDonough County	5.5%	4.2%	-1.3%
Macoupin County	4.8%	4.1%	-0.8%
Madison County Discovery	4.6%	3.8%	-0.8%
Massac County	5.8%	4.6%	-1.2%
Monmouth/Warren County	5.8%	4.7%	-1.1%
Monroe/ Randolph County	4.5%	3.8%	-0.7%
Montgomery County	4.8%	3.9%	-0.8%
Mt. Carmel/Wabash County	4.9%	4.0%	-0.9%
Mt. Vernon/Waltonville	6.8%	5.1%	-1.8%
Nashville/ Washington County	6.0%	4.5%	-1.5%
Northern Tazewell	5.9%	4.5%	-1.5%
Northwest Illinois	7.4%	5.4%	-2.1%
Olney/Richland/Newton/Jasper	4.3%	3.7%	-0.6%
Ottawa Area	5.6%	4.7%	-0.9%
Peoria Rural	7.2%	5.0%	-2.2%
Peoria Urban	6.5%	4.8%	-1.7%
Perry County	5.8%	4.9%	-0.8%
Quad Cities	5.6%	4.3%	-1.3%
Quad Cities Regional Economic Development Authority (QCREZ) (5)	5.6%	4.3%	-1.3%
Quincy/Adams County/Brown County	5.0%	4.0%	-1.1%
Rantoul	4.8%	3.8%	-1.1%
Riverbend	4.5%	3.6%	-0.9%
Robinson/Crawford County	5.1%	4.5%	-0.7%
Rockford EZ1	8.1%	5.8%	-2.4%
Rockford I-90	8.1%	5.8%	-2.4%
Salem/ Marion County	7.7%	5.5%	-2.1%
Saline	6.1%	4.3%	-1.8%
Southeastern Illinois Economic Development Authority (SIEDA) (8)	5.6%	4.4%	-1.3%
Southern Tazewell	5.9%	4.5%	-1.5%
Springfield/Sangamon County	6.6%	5.0%	-1.6%
St. Clair County MidAmerica (SWIDA) (3)	4.5%	3.6%	-0.9%
Streator Area	5.7%	4.7%	-1.1%
SW Madison County	4.5%	3.6%	-0.9%
Taylorville/Christian County	4.8%	4.1%	-0.8%
Upper Illinois River Valley Development Authority (UIRVDA) (7)	5.4%	4.3%	-1.1%

Urbana/Champaign County	4.8%	3.8%	-1.1%
Vandalia/Fayette County	5.1%	4.3%	-0.8%
Waukegan-North Chicago	5.3%	4.2%	-1.1%
West Regional	7.0%	5.0%	-2.0%
Western Hoffman Estates	6.3%	4.7%	-1.6%
Western Illinois Economic Development Authority (WIEDA) (6)	5.0%	3.9%	-1.1%
Whiteside/Carroll	5.3%	4.3%	-1.0%
Will County/Cook County	6.9%	5.0%	-1.9%
Williamson County	5.9%	4.4%	-1.6%
Zion Benton	5.3%	4.2%	-1.1%
Illinois Statewide	6.1%	4.6%	-1.5%

*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, 2022, through December 31, 2022.

(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 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
- intend to make a minimum eligible investment of \$12 million that will be placed in service in qualified property in Illinois and intend to create 500 full-time equivalent jobs at a designated location in Illinois; or
- intend to make a minimum eligible investment of \$30 million that will be placed in service in qualified property in Illinois and intend to retain 1,500 full-time equivalent jobs at a designated location in Illinois; or
- intend to establish a new electric generating facility at a designated location in Illinois; or
- intend to establish a new gasification facility at a designated location in Illinois; or
- intend 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
- intend to construct new transmission facilities or upgrade existing transmission facilities at designated locations in Illinois; or
- intend to establish a new wind power facility at a designated location in Illinois; or
- intend to establish a qualifying fertilizer plant at a designated location in Illinois; or
- intend to establish a new utility-scale solar power facility 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 \$662,679,000, a current employment of 24,744, a total of 2,886 new created jobs, a total of 9,165 retained jobs and \$36,154,000 in total state expenditures during the period of January 1, 2022, through December 31, 2022. Additionally, in association with the HIB program as of this reporting period for January 1, 2022, through December 31, 2022, there have been no applications submitted, reviewed or awarded 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 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 1,500 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 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, 2022, through December 31, 2022, there have been no applications submitted, reviewed or awarded for a 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 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 13 of the IDOR companion report, the River Edge Redevelopment Zone Program resulted in the total employment of 5 jobs, and \$204,000 in total state tax expenditures during the period of January 1, 2022, through December 31, 2022. Additionally, as of this reporting period for January 1, 2022, through December 31, 2022, there have been no associated River Edge Redevelopment Blue Collar Jobs Act applications submitted, reviewed or awarded for a Blue Collar Jobs Act Project. 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 2022

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, 2023

**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, 2023

Kristin A. Richards, Director
Illinois Department of Commerce and
Economic Opportunity
555 W. 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) 2023 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 2022, 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 2022 and provide certain job creation and capital investment data. *20 ILCS 655/8.1(a)*. Two hundred sixty-one businesses located in an Enterprise Zone and twelve 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. One business 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 1,679 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 ten 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 2023. Data was requested for the 2022 calendar year.

Limitations

This 2023 report is the eleventh 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 2022, the total Enterprise Zone, High Impact Business, and River Edge Redevelopment Zone tax incentives resulted in the State foregoing approximately \$201 million in tax revenue. The three largest components of these tax expenditures were the expanded manufacturing machinery and equipment exemption (approximately \$29 million), investment credits (approximately \$40 million), and the sales tax exemption on building materials (approximately \$92 million), accounting for approximately 80 percent of the total State tax expenditures.

In the aggregate, businesses receiving tax incentives reported a net job gain of 19,031 while investing approximately \$2.92 billion in 2022. 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 2023 tax incentives, job creation and investment will begin in January 2024. A report will be produced and provided to DCEO no later than August 1, 2024.

Sincerely,



DAVID HARRIS

Director

Enterprise Zone Incentive Reporting 2022 - 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	-----Tax----- Investment Credit		
Total	\$72,577	\$14,726	\$3,637	\$16	\$837	\$20,929	\$11,805	\$40,159	\$164,687	\$5,969
Alexander/Pulaski County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Altamont	\$17	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
American Bottoms	\$120	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Bartonville/Bellevue/Peoria County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Beardstown	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Bedford Park	\$1,038	\$0	\$0	\$0	\$0	\$0	\$0	\$68	\$1,107	\$0
Belleville	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$9	\$44	\$0
Belvidere/Boone County	\$233	\$0	\$0	\$0	\$0	*	*	\$5	\$272	\$0
Bensenville	\$1,458	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$1,461	\$0
Bloomington-Normal	\$2,097	*	\$0	\$0	\$0	\$0	\$0	\$4	*	\$0
Bureau/Putnam Area	\$3,741	\$0	\$0	\$0	\$0	*	\$0	*	\$6,244	*
Cal-Sag	\$343	\$0	\$0	\$0	\$0	\$0	\$0	\$1,467	\$1,810	\$0
Calumet Region	\$132	\$0	\$0	\$0	\$0	*	*	\$41	\$197	\$0
Canton/Fulton County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Carmi/White County/Edwards County	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$29	\$0
Greater Centralia Area	\$102	\$0	\$0	\$0	\$0	\$0	*	\$21	*	\$0
Champaign/Champaign County	\$207	\$0	\$0	*	*	*	*	\$180	\$703	\$0
Chicago Heights	\$0	*	*	\$0	*	*	*	*	\$192	\$0
Chicago I	\$1,316	\$0	\$0	\$0	\$0	\$0	\$0	\$89	\$1,405	\$0
Chicago II	\$1,387	\$0	\$0	\$0	\$0	\$0	\$0	\$64	\$1,450	\$0
Chicago III	\$540	\$0	\$0	\$0	\$0	*	*	\$92	\$692	\$0
Chicago IV	\$9,763	*	\$0	\$0	\$0	\$0	\$0	\$180	*	*
Chicago V	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$26	\$146	\$0
Chicago VI	\$364	*	\$0	\$0	\$0	\$0	\$0	\$138	*	\$0
Cicero	*	\$0	\$0	\$0	\$0	\$0	\$0	\$19	*	\$0
Clark County	\$801	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Clinton County	\$153	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Coles County	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$15	\$152	\$0
Danville/Vermilion County	\$591	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$594	\$0
Decatur/Macon County	\$626	*	*	\$0	*	*	*	\$389	\$6,176	\$0
DeKalb County	\$9,895	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$9,905	\$0
Des Plaines River Valley	\$222	*	*	\$0	*	*	*	\$515	\$6,114	\$0
Diamond	\$7,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,041	\$0
Douglas County	*	\$0	\$0	\$0	\$0	\$0	\$0	\$216	*	\$0
East Peoria	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Edgar County/Paris	\$28	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Effingham/Effingham County	\$413	\$0	\$0	\$0	\$0	*	*	\$15	\$428	*
Elgin	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Fairmont City/Caseyville/Brooklyn/St. Clair County	\$461	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$467	\$0
Fairview Heights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Flora/Clay County	\$567	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Ford Heights/Sauk Village	\$12	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Franklin County I-57	\$73	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Franklin Park	\$149	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$150	\$0

Enterprise Zone Incentive Reporting 2022 - 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	-----Tax-----		
Freeport/Stephenson County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$25	\$0
Galesburg	\$17	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Gateway Commerce Center	\$2,556	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Greenville-Bond County	\$117	*	\$0	\$0	\$0	\$0	\$0	*	\$118	\$0
McLeansboro/Hamilton County	\$13	*	\$0	*	*	\$0	*	*	\$483	*
Harvard/Woodstock	\$156	\$0	\$0	\$0	\$0	*	*	\$3,816	\$4,176	*
Harvey/Phoenix/Hazel Crest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Hodgkins/McCook	\$900	\$0	\$0	\$0	\$0	\$0	\$0	\$82	\$982	\$0
Illinois Valley	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$8	\$0
Jackson County	\$35	\$0	\$0	*	\$0	\$0	\$0	\$13	*	*
Jacksonville Regional	\$25	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Jersey-Greene Intermodal	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$20	\$0
Jo-Carroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Joliet Arsenal	\$4,694	*	*	\$0	\$0	\$0	\$0	\$1,413	\$6,850	\$0
Kankakee County	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$52	\$0
Kankakee River Valley	\$768	*	\$0	\$0	*	*	*	\$23	\$2,451	\$0
Kewanee/Henry County	\$46	*	\$0	\$0	\$0	\$0	\$0	*	\$218	*
Lawrenceville/Lawrence County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Lee County/Ogle County	\$210	\$0	\$0	\$0	*	\$0	\$0	\$43	*	*
Lincoln & 394 Corridor	\$12	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Lincoln/Logan Co.	\$180	\$0	\$0	\$0	\$0	*	\$0	\$26	*	\$0
Loves Park/Machesney Park	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$170	*
Macomb/Bushnell/McDonough County	*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0
Macoupin County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Madison County Discovery	\$689	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$702	\$0
Massac County	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$22	\$0
Maywood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Mendota/Lasalle County	\$0	\$0	\$0	\$0	\$0	*	*	*	\$41	\$0
Monmouth/Warren County	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$145	\$0
Monroe - Randolph County	\$70	*	\$0	\$0	\$0	\$0	\$0	*	\$112	\$0
Montgomery County	\$35	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Morton	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Mt. Carmel/Wabash County	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$2	\$0
Mt. Vernon/Waltonville	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$225	\$0
Nashville/Washington County	\$246	*	*	\$0	\$0	\$0	*	\$89	\$426	*
Northern Tazewell County	\$151	*	*	\$0	\$0	*	*	\$57	\$2,432	\$0
Northwest Illinois	\$1,558	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Olney/Richland/Newton/Jasper	\$46	\$0	\$0	\$0	\$0	\$0	*	*	\$51	\$0
Ottawa Area	\$281	\$0	\$0	\$0	\$0	\$0	\$0	\$65	\$346	\$0
Peoria Urban	\$448	*	*	\$0	*	*	*	\$84	\$2,083	*
Peoria Rural	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$12	\$0
Perry County	\$43	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Quad Cities	\$1,772	*	\$0	\$0	*	*	*	\$459	\$4,144	\$0
Quad Cities Regional Economic Development Authority (QCREDA)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Quincy/Adams/Brown County	\$782	*	\$0	\$0	*	*	*	\$173	\$1,790	*

Enterprise Zone Incentive Reporting 2022 - 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		
Rantoul	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$44	\$0
Riverbend	\$446	\$0	\$0	\$0	\$0	\$0	*	\$447	\$10,715	*
Robinson/Crawford County	\$525	*	\$0	\$0	*	*	*	*	\$31,719	*
Rockford	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$704	\$902	\$0
Rockford I-90	\$5	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Salem/Marion County	\$162	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Saline County	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$309	\$355	*
Southeastern Illinois Economic Development Authority	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$1,031	\$0
Southern Tazewell County	\$1,179	*	*	\$0	*	*	*	\$77	\$3,495	*
Springfield/Sangamon County	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$91	\$0
St. Clair County MidAmerica	\$1,143	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Streator Area	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27	\$27	*
Summit/Bedford Park	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
SW Madison County	\$281	*	\$0	\$0	*	*	*	\$238	\$6,160	\$0
Taylorville/Christian County	\$68	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Upper Illinois River Valley Development Authority (UIRVDA)	\$1,027	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Urbana/Champaign	\$147	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$149	\$0
Vandalia/Fayette County	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$29	\$64	*
Washington	\$0	*	\$0	\$0	*	*	*	*	\$324	\$0
Waukegan-North Chicago	\$249	\$0	\$0	\$0	\$0	\$0	\$0	\$68	\$317	\$0
West Regional	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0	\$15	\$1,215	*
Western Hoffman Estates	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Western Illinois Economic Development Authority (WIEDA)	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31	\$0
Whiteside Carroll	\$86	*	\$0	\$0	*	*	*	\$92	\$1,867	\$390
Will/Cook County	\$3,320	\$0	\$0	\$0	\$0	\$0	\$0	\$3,406	\$6,726	\$0
Williamson County	\$1,072	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Zion Benton	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0
Total	\$72,577	\$14,726	\$3,637	\$16	\$837	\$20,929	\$11,805	\$40,159	\$164,687	\$5,969

* 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 2022 - Jobs and Investment (all \$ in thousands)

Zone Name ¹	Total State Tax Expenditures ⁴	2022 Employment ⁶	Jobs Created/Lost	Jobs Retained ⁷	Capital Investment ⁸
Total	\$164,687	78,050	16,146	31,827	\$2,256,853
Alexander/Pulaski County	*	0	0	0	\$228
Altamont	*	0	0	0	\$12
American Bottoms	*	249	249	0	\$515
Bartonville/Bellevue/Peoria County	\$0	0	0	0	\$0
Beardstown	*	0	0	0	\$97
Bedford Park	\$1,107	548	181	342	\$4,313
Belleville	\$44	19	2	10	\$13
Belvidere/Boone County	\$272	21	3	11	\$28
Bensenville	\$1,461	6	0	0	\$345
Bloomington-Normal	*	206	79	127	\$9
Bureau/Putnam Area	\$6,244	200	20	7	\$0
Cal-Sag	\$1,810	3,241	3,139	53	\$289,422
Calumet Region	\$197	459	40	404	\$5,716
Canton/Fulton County	*	12	4	8	\$46
Carmi/White County/Edwards County	\$29	0	0	0	\$0
Greater Centralia Area	*	196	-18	204	\$75
Champaign/Champaign County	\$703	1,026	54	5	\$206
Chicago Heights	\$192	215	-10	215	\$1,513
Chicago I	\$1,405	75	-341	24	\$1,320
Chicago II	\$1,450	196	-4	35	\$2,928
Chicago III	\$692	583	131	16	\$3,417
Chicago IV	*	909	57	546	\$30,379
Chicago V	\$146	36	0	21	\$763
Chicago VI	*	72	13	59	\$936
Cicero	*	246	167	29	\$1,258
Clark County	*	0	0	0	\$4
Clinton County	*	76	-7	0	\$886
Coles County	\$152	123	-2	0	\$3,297
Danville/Vermilion County	\$594	26	8	10	\$216
Decatur/Macon County	\$6,176	10,958	2,919	7,887	\$871
DeKalb County	\$9,905	104	34	11	\$477,359
Des Plaines River Valley	\$6,114	1,356	214	1,127	\$46,993
Diamond	\$7,041	0	0	0	\$0
Douglas County	*	691	-11	691	\$9,236
East Peoria	*	52	5	47	\$34
Edgar County/Paris	*	12	0	12	\$771
Effingham/Effingham County	\$428	226	15	211	\$1,175
Elgin	*	0	0	0	\$0
Fairmont City/Caseyville/Brooklyn/St. Clair County	\$467	0	0	0	\$118
Fairview Heights	*	84	10	71	\$0
Flora/Clay County	*	0	0	0	\$0
Ford Heights/Sauk Village	*	0	0	0	\$0
Franklin County I-57	*	0	0	0	\$0
Franklin Park	\$150	15	8	0	\$0
Freeport/Stephenson County	\$25	0	0	0	\$0
Galesburg	*	0	0	0	\$0

Enterprise Zone Incentives Reporting 2022 - Jobs and Investment (all \$ in thousands)

Zone Name ¹	Total State Tax Expenditures ⁴	2022 Employment ⁶	Jobs Created/Lost	Jobs Retained ⁷	Capital Investment ⁸
Gateway Commerce Center	*	798	202	0	\$17,086
Greenville-Bond County	\$118	0	0	0	\$0
McLeansboro/Hamilton County	\$483	410	51	359	\$34,846
Harvard/Woodstock	\$4,176	34	5	13	\$3,747
Harvey/Phoenix/Hazel Crest	*	9	0	0	\$107
Hodgkins/McCook	\$982	14	3	11	\$137
Illinois Valley	\$8	76	-5	27	\$203
Jackson County	*	67	3	62	\$84
Jacksonville Regional	*	14	2	12	\$0
Jersey-Greene Intermodal	\$20	0	0	0	\$0
Jo-Carroll	\$0	0	0	0	\$0
Joliet Arsenal	\$6,850	1,707	-289	0	\$82,096
Kankakee County	\$52	0	0	0	\$1
Kankakee River Valley	\$2,451	677	84	574	\$7,565
Kewanee/Henry County	\$218	61	4	57	\$6,031
Lawrenceville/Lawrence County	*	0	0	0	\$0
Lee County/Ogle County	*	571	22	549	\$12,058
Lincoln & 394 Corridor	*	15	0	15	\$220
Lincoln/Logan Co.	*	24	0	10	\$16
Loves Park/Machesney Park	\$170	8	-1	0	\$0
Macomb/Bushnell/McDonough County	*	0	0	0	\$0
Macoupin County	*	0	0	0	\$0
Madison County Discovery	\$702	21	2	11	\$0
Massac County	\$22	0	0	0	\$1
Maywood	*	0	0	0	\$0
Mendota/Lasalle County	\$41	107	12	90	\$2
Monmouth/Warren County	\$145	8	0	0	\$3
Monroe - Randolph County	\$112	68	3	65	\$117
Montgomery County	*	16	1	15	\$44
Morton	*	52	0	52	\$24
Mt. Carmel/Wabash County	\$2	0	0	0	\$0
Mt. Vernon/Waltonville	\$225	92	5	62	\$18
Nashville/Washington County	\$426	1,112	-430	8	\$239
Northern Tazewell County	\$2,432	4,601	1,305	3,266	\$1,001
Northwest Illinois	*	0	0	0	\$0
Olney/Richland/Newton/Jasper	\$51	75	9	66	\$853
Ottawa Area	\$346	365	15	339	\$3,316
Peoria Urban	\$2,083	6,824	2,116	3,790	\$10,556
Peoria Rural	\$12	0	0	0	\$1
Perry County	*	0	0	0	\$163
Quad Cities	\$4,144	8,523	81	604	\$83,771
Quad Cities Regional Economic Development Authority (QCREDA)	*	0	0	0	\$2
Quincy/Adams/Brown County	\$1,790	4,958	15	3,222	\$80,494
Rantoul	\$44	40	-3	0	\$11
Riverbend	\$10,715	925	-39	10	\$11,951

Enterprise Zone Incentives Reporting 2022 - Jobs and Investment (all \$ in thousands)

Zone Name ¹	Total State Tax Expenditures ⁴	2022 Employment ⁶	Jobs Created/Lost	Jobs Retained ⁷	Capital Investment ⁸
Robinson/Crawford County	\$31,719	1,371	-159	113	\$1,346
Rockford	\$902	1,775	677	244	\$76,791
Rockford I-90	*	0	0	0	\$2
Salem/Marion County	*	23	4	13	\$0
Saline County	\$355	40	-1	32	\$141
Southeastern Illinois Economic Development Authority	\$1,031	2	2	0	\$0
Southern Tazewell County	\$3,495	2,764	972	1,777	\$375
Springfield/Sangamon County	\$91	355	11	261	\$801
St. Clair County MidAmerica	*	0	0	0	\$0
Streator Area	\$27	729	40	670	\$2,284
Summit/Bedford Park	*	8	1	0	\$3
SW Madison County	\$6,160	1,613	-105	1,612	\$22,062
Taylorville/Christian County	*	0	0	0	\$0
Upper Illinois River Valley Development Authority (UIRVDA)	*	1,042	640	0	\$179,073
Urbana/Champaign	\$149	156	30	42	\$3,089
Vandalia/Fayette County	\$64	284	-1	285	\$1,625
Washington	\$324	1,295	93	963	\$217
Waukegan-North Chicago	\$317	11	-3	0	\$47
West Regional	\$1,215	388	38	156	\$2,677
Western Hoffman Estates	*	0	0	0	\$268
Western Illinois Economic Development Authority (WIEDA)	\$31	0	0	0	\$0
Whiteside Carroll	\$1,867	1,634	-174	172	\$44,045
Will/Cook County	\$6,726	10,043	3,947	10	\$680,726
Williamson County	*	0	0	0	\$0
Zion Benton	*	7	2	5	\$17
Total	\$164,687	78,050	16,146	31,827	\$2,256,853

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

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

⁶ 2022 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 2022.

High Impact Business Incentive Reporting 2022 - 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	\$19,419	\$13,959	\$0	*	\$491	\$1,337	*	\$36,154

* 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 2022 - Jobs and Investment (all \$ in thousands)

	Total State Tax Expenditures ⁴	2022 Employment ⁶	Jobs Created/Lost	Jobs Retained ⁷	Capital Investment ⁸
High Impact Businesses	\$36,154	24,744	2,886	9,165	\$662,679

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

⁶ 2022 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 2022. 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 2022 - 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	\$56	*	\$0	\$61	\$0
East St. Louis	\$0	\$0	\$0	\$0	\$0
Elgin	\$0	\$0	\$0	\$0	\$0
Peoria	\$98	\$0	\$0	\$98	\$0
Rockford	\$45	\$0	\$0	\$45	\$0
Total	\$199	\$0	\$0	\$204	\$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 2022 - Jobs and Investment (all \$ in thousands)

Zone Name	Total State Tax Expenditures ⁴	2022 Employment ⁶	Jobs Created/ Lost	Jobs Retained ⁷	Capital Investment ⁸
Aurora	\$61	5	(1)	0	\$0
East St. Louis	\$0	0	0	0	\$0
Elgin	\$0	0	0	0	\$0
Peoria	\$98	0	0	0	\$0
Rockford	\$45	0	0	0	\$0
Total	\$204	5	(1)	0	\$0

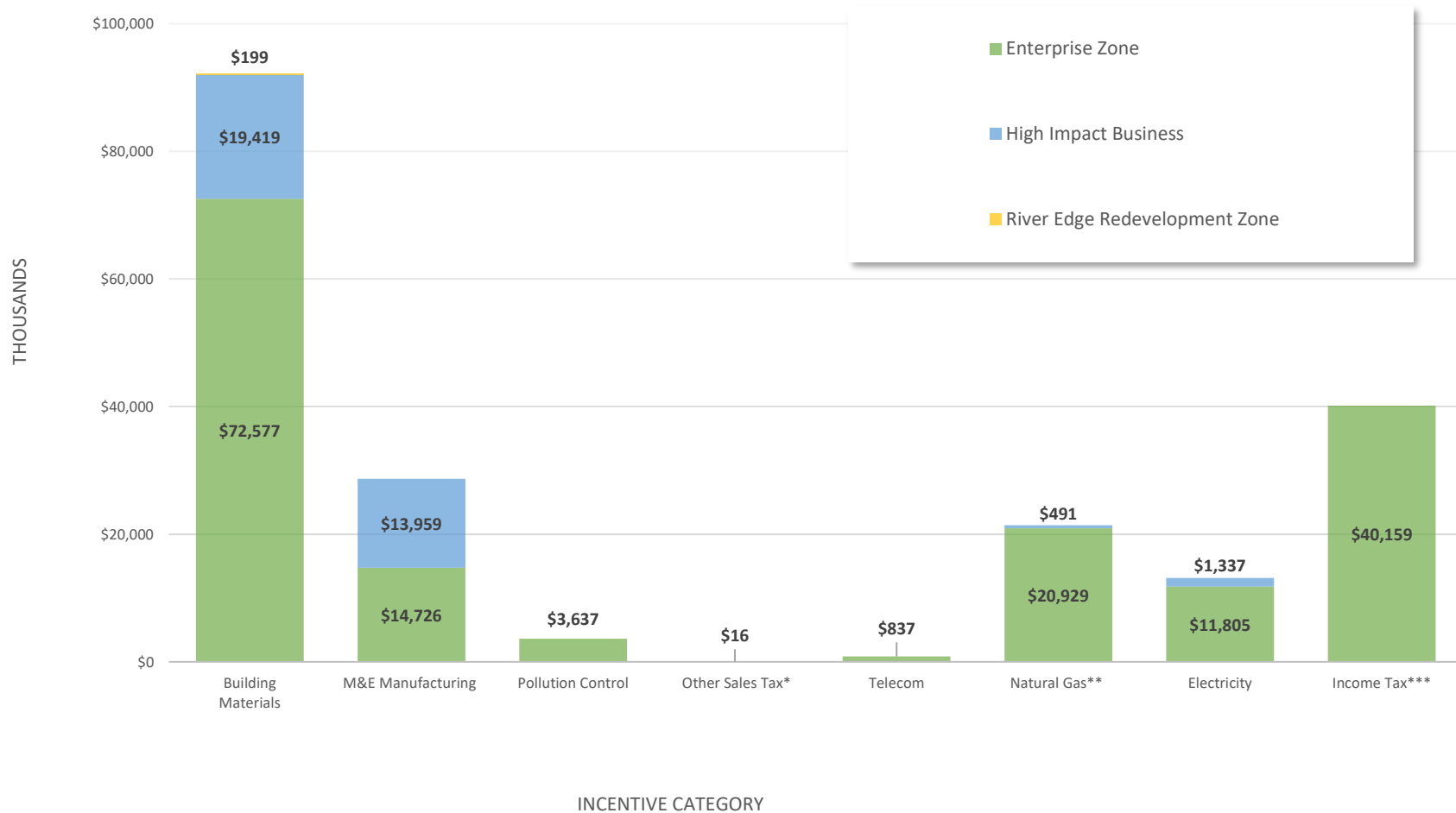
⁴ Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

⁶ 2022 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 2022.

2022 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.

2022 Enterprise Zone Tax Expenditures by Geographic Region

