**Section 520.1200 Definitions**

The following definitions are applicable to this Subpart L.

"Blue Collar Jobs Act" or "Act" means the Act created by Article 20 of P.A. 101-9 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).

*"Enterprise Zone construction jobs credit" means an amount equal to 50% (or 75% if the project is located in an underserved area) of the incremental income tax attributable to Enterprise Zone construction jobs credit employees.* [20 ILCS 655/13(e)]

*"Enterprise Zone construction jobs credit employee" means a laborer or worker who is employed by an Illinois contractor or subcontractor in the actual construction work on the site of an Enterprise Zone construction jobs credit project.* [20 ILCS 655/13(e)]

*"Enterprise Zone construction jobs credit project" means building a structure or building or making improvements of any kind to real property commissioned and paid for by a business that has applied and been approved for an Enterprise Zone construction jobs credit pursuant to this* Subpart*. "Enterprise Zone construction jobs credit project" does not include the routine operation, routine repair, or routine maintenance of existing structures, buildings, or real property.* [20 ILCS 655/13(e)]

*"High Impact Business construction jobs credit" means an amount equal to 50% (or 75% if the High Impact Business construction project is located in an underserved area) of the incremental income tax attributable to High Impact Business construction job employees.* [20 ILCS 655/5.5(i)]

*"High Impact Business construction job employee" means a laborer or worker who is employed by an Illinois contractor or subcontractor in the actual construction work on the site of a High Impact Business construction job project.* [20 ILCS 655/5.5(i)]

*"High Impact Business construction jobs project" means building a structure or building or making improvements of any kind to real property, undertaken and commissioned by a business that was designated as a High Impact Business by the Department. The term "High Impact Business construction jobs project" does not include the routine operation, routine repair, or routine maintenance of existing structures, buildings, or real property.* [20 ILCS 655/5.5(i)]

*"Incremental income tax" means the total amount withheld during the taxable year from the compensation of High Impact Business construction job employees or Enterprise Zone construction jobs credit employees.* [20 ILCS 655/5.5(i) and 13(e)]

*"Underserved area" means a geographic area that meets one or more of the following conditions:*

*the area has a poverty rate of at least 20% according to the latest federal decennial census;*

*75% or more of the children in the area participate in the federal free lunch program, according to reported statistics from the State Board of Education;*

*at least 20% of the households in the area receive assistance under the Supplemental Nutrition Assistance Program (SNAP); or*

*the area has an average unemployment rate, as determined by the Illinois Department of Employment Security, that is more than 120% of the national unemployment average, as determined by the U.S. Department of Labor, for a period of at least 2 consecutive calendar years preceding the date of the application.* [20 ILCS 655/5.5(i) and 13(e)]

(Source: Former Section 520.1200 repealed at 38 Ill. Reg. 457, effective December 20, 2013, and new Section added at 46 Ill. Reg. 1817, effective January 11, 2022)