**Section 524.510 List of Available Tax Incentives**

Several tax incentives are available to businesses in a River Edge Redevelopment Zone:

a) Investment Tax Credit found in the Illinois Income Tax Act (IITA) [35 ILCS 5/201(e) and (f)];

b) Environmental Remediation Tax Credit found in the Illinois Income Tax Act [35 ILCS 35/201(h)(1)(n)];

c) Dividend Income Deduction found in the Illinois Income Tax Act [35 ILCS 5/203(a)(2)(J), (b)(2)(K), (c)(2)(M) and (d)(2)(K)];

d) Interest Income Deduction found in the IITA [35 ILCS 5/203(b)(2)(M)];

e) Building Material Sales Tax Exemption found in the Retailers' Occupation Tax Act [35 ILCS 120/2-54]; and

f) River Edge construction jobs tax credit found in the Illinois Income Tax Act [35 ILCS 5/221(a-2)].

(Source: Amended at 46 Ill. Reg. 1834, effective January 11, 2022)