**Section 580.30 Eligibility Determination**

a) Any *taxpayer that (i) operates a business in Illinois or is planning to locate a business within the State of Illinois and (ii) is engaged in interstate or intrastate commerce for the purpose of manufacturing electric vehicles, electric vehicle component parts,* battery recycling and reuse manufacturers or battery raw materials service providers, *electric vehicle power supply equipment, or renewable energy manufacturers* is an eligible business. [20 ILCS 686/10]

b) *In order to qualify for credits under the REV Illinois Program, an Applicant must:*

1) *for an electric vehicle manufacturer:*

A) *make an investment of at least $1,500,000,000 in capital improvements at the project site;*

B) *to be placed in service within the State within a 60-month period after approval of the application; and*

C) *create at least 500 new full-time employee jobs; or*

2) *for an electric vehicle component parts manufacturer* or *a* renewable energy manufacturer*:*

A) *make an investment of at least $300,000,000 in capital improvements at the project site;*

B) *manufacture one or more parts that are primarily used for electric vehicle manufacturing* or renewable energy manufacturing.

C) *to be placed in service within the State within a 60-month period after approval of the application; and*

D) *create at least 150 new full-time employee jobs; or*

3) *for an electric vehicle manufacturer,* an *electric vehicle power supply equipment manufacturer, an electric vehicle component parts manufacturer*, or a renewable energy manufacturer *that does not qualify* under subsection (b)(2), a battery recycling and reuse manufacturer, or a battery raw materials refining service provider:

A) *make an investment of at least $2,500,000 in capital improvements at the project site;*

B) *for electric vehicle component part manufacturers, manufacture one or more parts that are primarily used for electric vehicle manufacturing* or renewable energy manufacturing*;*

C) *to be placed in service within the State within a 48-month period after approval of the application; and*

D) *create at least 50 new full-time employee jobs* or equivalent to 10% of global employment of the taxpayer*; or*

4) *for an electric vehicle manufacturer, an electric vehicle component parts manufacturer, or a renewable energy manufacturer with existing operations within Illinois that intends to convert or expand, in whole or in part, from traditional manufacturing to electric vehicle manufacturing, electric vehicle component parts manufacturing, renewable energy manufacturing, or electric vehicle power supply equipment manufacturing:*

A) *make an investment of at least $100,000,000 in capital improvements at the project site;*

B) *to be placed in service within the State within a 60-month period after approval of the application; and*

C) *create the lesser of* 50 *new full-time employee jobs or new full-time employee jobs equivalent to 10% of the statewide baseline applicable to the taxpayer and any related member at the time of application.*

c) *For any applicant creating the full-time employee jobs noted in* subsection (b)*,* applicants shall receive credit for *those jobs* with *compensation equal to or greater than 120% of the average wage paid to full-time employees in* a similar position within an occupational group *in the county where the project is located,* and the Department shall utilize the occupational group data provided *by the U.S. Bureau of Labor Statistics*, the Illinois Department of Employment Security or other reliable data source*.*

d) *For any applicant, within 24 months after being placed in service, it must certify to the Department that it is carbon neutral or has attained certification under one of more of the following green building standards:*

1) *BREEAM for New Construction or BREEAM In-Use;*

2) *ENERGY STAR;*

3) *Envision;*

4) *ISO 50001 – energy management;*

5) *LEED for Building Design and Construction or LEED for Building Operations and Maintenance;*

6) *Green Globes for New Construction or Green Globes for Existing Buildings; or*

7) *UL 3223. REV Illinois Program; Project Applications.* [20 ILCS 686/20]