**Section 580.160 Eligibility**

*A taxpayer with a REV Illinois credit for a project that meets the qualifications under Section paragraphs (1), (2), and (4) of subsection (c) of Section 20* of the Act, may receive an *exemption from any State or local use tax or retailers' occupation tax on building materials for the construction of its project facilities* and incorporated into the real estate in the approved REV Illinois project site. [20 ILCS 686/110]