



Illinois Department of Commerce & Economic Opportunity

JB Pritzker, Governor



**Enterprise Zone,
High Impact Business
and River Edge Redevelopment Zone Programs**

**ANNUAL REPORT 2021
Illinois Department of Commerce and Economic Development
J.B. Pritzker, Governor**

2021 Annual Report
Enterprise Zone, High Impact Business and Rivers Edge Redevelopment Zone

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Illinois Department of Commerce and Economic Opportunity

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Illinois Department of Commerce & Economic Opportunity

JB Pritzker, Governor

September 15, 2022

Members of the General Assembly
Illinois State Capitol Building
401 S. 2nd Street
Springfield, IL 62701

Dear Members of the General Assembly:

The following report fulfills the statutory directive that the Department of Commerce and Economic Opportunity (DCEO) annually provide to the members of the Illinois General Assembly a report on the impact of the Illinois Enterprise Zone (EZ), River Edge Redevelopment Zone (RERZ), and High Impact Business (HIB) tax incentives. This report provides the most up-to-date and accurate information available to DCEO and the Illinois Department of Revenue (IDOR) about the EZ, RERZ and HIB programs.

The programs are designed to stimulate business and industrial growth as well as business retention and neighborhood revitalization in economically depressed areas through state and local tax incentives, regulatory relief and improved government services. Pursuant to previous changes to the Illinois Enterprise Zone Act, this annual program report includes data collected by IDOR.

These programs play an important role in a business' decision to locate, stay or expand in Illinois. This report demonstrates that many businesses make use of these programs, which spurs local investment and job creation. These programs continue to be an essential component of the State's business development toolkit. The Department will continue to work with IDOR and various stakeholders to improve the reporting procedures and metrics for the programs.

Sincerely,

A handwritten signature in black ink that reads "Sylvia I. Garcia". The signature is written in a cursive style and is enclosed in a thin black rectangular border.

Sylvia I. Garcia
Director

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 2021, the Enterprise Zone Board convened under the Act to review and approve or deny applicants for Enterprise Zone designation from an applicant pool of one (1) application received prior to the December 31, 2020, deadline. The Enterprise Zone Board ultimately approved the Perry County Enterprise Zone application for new designation to become effective on January 1, 2022, for an initial period of 15 years, with the possibility of a 10-year extension.

DCEO did not receive any competitive applications on or before December 31, 2021 deadline to be entered and processed for the next enterprise zone designation competitive round.

As detailed on pages 4 to 9 of the Illinois Department of Revenue (IDOR) companion report, the Enterprise Zone Program resulted in a total capital investment of \$1,501,595,000, the employment of 65,620 positions, the retention of 29,140 jobs and \$177,843,000 in total state expenditures during the period of January 1, 2021, through December 31, 2021.

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 Section 201(f) and (h) of the Illinois Income Tax Act.

Enterprise Zone Building Materials Exemption (BME)

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 or assembling or 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.

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 all 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) Zone	Population		Increase/ Decrease	
	2020	2021	Individuals	%
Alexander/Pulaski County	10,329	10,095	-234	-2.3%
Altamont	34,614	34,430	-184	-0.5%
American Bottoms (SWIDA) (3)	256,789	254,796	-1,993	-0.8%
Beardstown	19,831	19,616	-215	-1.1%
Bedford Park	5,262,741	5,173,146	-89,595	-1.7%
Belleville	256,789	254,796	-1,993	-0.8%
Belvidere/Boone County	338,184	336,278	-1,906	-0.6%
Bensenville	931,153	924,885	-6,268	-0.7%
Bloomington – Normal	258,550	258,289	-261	-0.1%
Bureau/Putnam County	1,470,111	1,467,139	-2,972	-0.2%
Cal-Sag	5,958,644	5,870,398	-88,246	-1.5%
Calumet Region	5,262,741	5,173,146	-89,595	-1.7%
Canton/ Fulton County	33,440	33,197	-243	-0.7%
Carbondale/Murphysboro/Jackson County	195,685	194,794	-891	-0.5%
Carmi/ White County/Edwards County	189,710	188,425	-1,285	-0.7%
Champaign/Champaign County	205,469	205,943	474	0.2%
Chicago I	5,262,741	5,173,146	-89,595	-1.7%
Chicago II	5,262,741	5,173,146	-89,595	-1.7%
Chicago III	5,262,741	5,173,146	-89,595	-1.7%
Chicago IV	5,262,741	5,173,146	-89,595	-1.7%
Chicago V	5,262,741	5,173,146	-89,595	-1.7%
Chicago VI	5,262,741	5,173,146	-89,595	-1.7%
Cicero	5,262,741	5,173,146	-89,595	-1.7%
Clark	25,835	25,645	-190	-0.7%
Clinton County	91,172	90,779	-393	-0.4%
Coles County	379,151	378,412	-739	-0.2%
Danville/Vermilion County	73,883	73,095	-788	-1.1%
Decatur/Macon County	412,265	409,460	-2,805	-0.7%
Dekalb County	1,677,323	1,678,604	1,281	0.1%
Des Plaines River Valley	748,417	750,241	1,824	0.2%
Diamond	893,528	894,870	1,342	0.2%
Douglas County	393,726	393,308	-418	-0.1%
Edgar County/ Paris	311,514	310,858	-656	-0.2%
Effingham/Effingham County	34,614	34,430	-184	-0.5%
Fairmont City/Caseyville/Brooklyn/St. Clair County	522,287	519,286	-3,001	-0.6%

Enterprise Zones (1)(2)	Population		Increase/ Decrease	
	Zone	2020	2021	Individuals
Fairview Heights	256,789	254,796	-1,993	-0.8%
Flora/Clay County	13,267	13,143	-124	-0.9%
Franklin County I-57	104,730	104,321	-409	-0.4%
Franklin Park	5,262,741	5,173,146	-89,595	-1.7%
Galesburg	115,586	114,578	-1,008	-0.9%
Gateway Commerce Center (SWIDA) (3)	522,287	519,286	-3,001	-0.6%
Greater Centralia	125,249	124,715	-534	-0.4%
Greenville/Bond County	451,097	449,143	-1,954	-0.4%
Hamilton /Wayne County	99,176	98,420	-756	-0.8%
Harvard/Woodstock	1,577,090	1,578,190	1,100	0.1%
Hodgkins/McCook	5,262,741	5,173,146	-89,595	-1.7%
Jacksonville/Morgan County	49,640	49,285	-355	-0.7%
Jersey-Greene Intermodal	348,078	346,441	-1,637	-0.5%
Jo-Carroll (1)	37,699	37,637	-62	-0.2%
Joliet Arsenal (4)	695,903	697,252	1,349	0.2%
Kankakee County	134,220	133,428	-792	-0.6%
Kankakee River Valley	147,753	146,939	-814	-0.6%
Kewanee/Henry County	243,141	241,084	-2,057	-0.8%
Lee/Ogle	85,699	85,498	-201	-0.2%
Lincoln and 394 Corridor	5,958,644	5,870,398	-88,246	-1.5%
Lincoln/Logan County	131,526	130,424	-1,102	-0.8%
Loves Park/Machesney Park	284,858	283,119	-1,739	-0.6%
Macomb/Bushnell/McDonough County	84,946	84,268	-678	-0.8%
Macoupin County	210,514	208,584	-1,930	-0.9%
Madison County Discovery	620,656	617,081	-3,575	-0.6%
Massac County	14,125	13,960	-165	-1.2%
Monmouth/Warren County	72,852	72,111	-741	-1.0%
Monroe / Randolph County	395,518	393,420	-2,098	-0.5%
Montgomery County	514,135	511,054	-3,081	-0.6%
Mt. Carmel/Wabash County	78,487	77,972	-515	-0.7%
Mt. Vernon/Waltonville	136,376	135,583	-793	-0.6%
Nashville/ Washington County	146,129	145,700	-429	-0.3%
Northern Tazewell	364,171	361,581	-2,590	-0.7%
Northwest Illinois	418,692	416,226	-2,466	-0.6%
Olney/Richland/Newton/Jasper	25,050	24,989	-61	-0.2%
Ottawa Area	197,625	197,618	-7	0.0%
Peoria Rural	181,225	179,432	-1,793	-1.0%
Peoria Urban	474,041	471,277	-2,764	-0.6%
Perry County	20,880	20,985	105	0.5%
Quad Cities	144,267	142,909	-1,358	-0.9%
Quad Cities Regional Economic Development Authority (QCREZ) (5)	144,267	142,909	-1,358	-0.9%
Quincy/Adams County/Brown County	460,895	457,911	-2,984	-0.6%
Rantoul	205,469	205,943	474	0.2%
Riverbend	522,287	519,286	-3,001	-0.6%
Robinson/Crawford County	47,406	47,322	-84	-0.2%
Rockford EZ1	389,862	387,727	-2,135	-0.5%
Rockford I-90	389,862	387,727	-2,135	-0.5%

Enterprise Zones (1)(2)	Population		Increase/ Decrease	
	2020	2021	Individuals	%
Zone				
Salem/ Marion County	37,613	37,390	-223	-0.6%
Saline	23,634	23,320	-314	-1.3%
Southeastern Illinois Economic Development Authority (SIEDA) (8)	297,701	296,115	-1,586	-0.5%
Southern Tazewell	364,171	361,581	-2,590	-0.7%
Springfield/Sangamon County	196,012	194,734	-1,278	-0.7%
St. Clair County MidAmerica (SWIDA) (3)	522,287	519,286	-3,001	-0.6%
Streator Area	145,111	144,629	-482	-0.3%
SW Madison County	522,287	519,286	-3,001	-0.6%
Taylorville/Christian County	210,514	208,584	-1,930	-0.9%
Upper Illinois River Valley Development Authority (UIRVDA) (7)	1,883,750	1,884,882	1,132	0.1%
Urbana/Champaign County	205,469	205,943	474	0.2%
Vandalia/Fayette County	21,460	21,384	-76	-0.4%
Waukegan-North Chicago	713,217	711,239	-1,978	-0.3%
West Regional	5,262,741	5,173,146	-89,595	-1.7%
Western Hoffman Estates	8,661,463	8,568,513	-92,950	-1.1%
Western Illinois Economic Development Authority (WIEDA) (6)	258,149	256,200	-1,949	-0.8%
Whiteside/Carroll	301,139	299,410	-1,729	-0.6%
Will County/Cook County	5,958,644	5,870,398	-88,246	-1.5%
Williamson County	219,319	218,114	-1,205	-0.5%
Zion Benton	713,217	711,239	-1,978	-0.3%
State of Illinois (All Counties)	12,785,245	12,671,469	-113,776	-0.90%

*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, 2021 – through December 31, 2021.

(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	
	2019	2020	Amount	%
Alexander/Pulaski County	37,825	43,398	5,573	14.73%
Altamont	51,296	54,838	3,541	6.90%
American Bottoms (SWIDA) (3)	46,116	45,745	-370	-0.80%
Beardstown	42,896	52,612	9,716	22.65%
Bedford Park	65,306	69,935	4,628	7.09%
Belleville	46,116	45,745	-370	-0.80%
Belvidere/Boone County	44,783	47,982	3,200	7.14%
Bensenville	75,137	79,127	3,990	5.31%
Bloomington – Normal	49,560	53,626	4,065	8.20%
Bureau/Putnam County	47,439	51,299	3,860	8.14%
Cal-Sag	63,957	68,481	4,524	7.07%
Calumet Region	65,306	69,935	4,628	7.09%
Canton/ Fulton County	38,465	42,096	3,798	9.88%
Carbondale/ Murphysboro/Jackson County	41,155	44,096	2,941	7.15%
Carmi/ White County/Edwards County	40,451	47,538	7,087	17.52%
Champaign/Champaign County	45,967	49,187	3,220	7.00%
Chicago I	65,306	69,935	4,628	7.09%
Chicago II	65,306	69,935	4,628	7.09%
Chicago III	65,306	69,935	4,628	7.09%
Chicago IV	65,306	69,935	4,628	7.09%
Chicago V	65,306	69,935	4,628	7.09%
Chicago VI	65,306	69,935	4,628	7.09%
Cicero	65,306	69,935	4,628	7.09%
Clark	59,585	60,348	763	1.28%
Clinton County	43,950	50,849	6,899	15.70%
Coles County	43,702	47,642	3,940	9.01%
Danville/Vermilion County	40,109	44,533	4,424	11.03%
Decatur/Macon County	47,879	46,142	-1,737	-3.63%
Dekalb County	49,930	52,604	2,675	5.36%
Des Plaines River Valley	54,022	57,987	3,965	7.34%
Diamond	52,681	56,691	4,010	7.61%
Douglas County	45,508	49,357	3,849	8.46%
Edgar County/ Paris	44,230	47,917	3,687	8.34%
Effingham/Effingham County	51,296	54,838	3,541	6.90%
Fairmont City/Caseyville/Brooklyn/St. Clair County	47,175	53,655	6,480	13.74%
Fairview Heights	46,116	45,745	-370	-0.80%
Flora/Clay County	40,308	45,559	5,251	13.03%
Franklin County I-57	43,099			
Franklin Park	65,306	46,075	2,976	6.91%
Galesburg	40,908	69,935	4,628	7.09%
Gateway Commerce Center (SWIDA) (3)	47,175	45,678	4,770	11.66%
Greater Centralia	44,243	53,655	6,480	13.74%
Greenville/Bond County	45,446	50,533	6,290	14.22%

Enterprise Zones (1)(2)	Per Capita Income (\$)		Increase/ Decrease	
	2019	2020	Amount	%
Hamilton/Wayne County	41,209	55,189	9,743	21.44%
Harvard/Woodstock	50,447	48,535	7,326	17.78%
Hodgkins/McCook	65,306	52,595	2,148	4.26%
Jacksonville/Morgan County	39,710	69,935	4,628	7.09%
Jersey-Greene Intermodal	46,625	44,176	4,466	11.25%
Jo-Carroll (1)	47,374	57,184	10,558	22.65%
Joliet Arsenal (4)	53,895	52,384	5,010	10.58%
Kankakee County	43,144	57,700	3,805	7.06%
Kankakee River Valley	43,789	47,943	4,799	11.12%
Kewanee	44,807	48,866	5,077	11.59%
Lee/Ogle	45,521	48,963	3,442	7.56%
Lincoln and 394 Corridor	63,957	68,481	4,524	7.07%
Lincoln/Logan County	46,368	41,683	-4,684	-10.10%
Loves Park/Machesney Park	44,234	47,404	3,170	7.17%
Macomb/Bushnell/McDonough County	40,280	51,316	11,036	27.40%
Macoupin County	44,748	56,246	11,498	25.70%
Madison County Discovery	46,609	56,700	10,091	21.65%
Massac County	38,926	46,966	8,041	20.66%
McLeansboro/Hamilton County	40,758	45,806	5,048	12.38%
Monmouth/Warren County	45,035	45,888	852	1.89%
Montgomery County	45,964	54,856	8,892	19.35%
Mt. Carmel/Wabash County	40,896	44,900	4,005	9.79%
Mt. Vernon/Waltonville	40,610	47,934	7,324	18.04%
Nashville/ Washington County	43,381	49,640	6,258	14.43%
Northern Tazewell	50,356	54,003	3,648	7.24%
Northwest Illinois	44,753	48,072	3,320	7.42%
Olney/Richland/Newton/Jasper	42,097	46,990	4,893	11.62%
Ottawa Area	48,387	53,109	4,723	9.76%
Peoria Rural	51,089	54,609	3,520	6.89%
Peoria Urban	47,615	50,185	2,570	5.40%
Perry County	38,179	41,366	3,188	8.35%
Quad Cities	45,711	48,492	2,781	6.08%
Quad Cities Regional Economic Development Authority (QCREZ) (5)	45,711	48,492	2,781	6.08%
Quincy/Adams County/Brown County	44,000	50,378	6,379	14.50%
Rantoul	45,967	49,187	3,220	7.00%
Riverbend	47,175	53,655	6,480	13.74%
Robinson/Crawford County	43,014	48,083	5,069	11.79%
Rockford EZ1	45,121	48,261	3,139	6.96%
Rockford I-90	45,121	48,261	3,139	6.96%
Salem/ Marion County	42,895	52,196	9,301	21.68%
Saline	40,891	49,646	8,755	21.41%
Southeastern Illinois Economic Development Authority (SIEDA) (8)	44,542	49,687	5,145	11.55%
Southern Tazewell	50,356	54,003	3,648	7.24%
Springfield/Sangamon County	49,445	44,321	-5,123	-10.36%
St. Clair County MidAmerica (SWIDA) (3)	47,175	53,655	6,480	13.74%

Enterprise Zones (1)(2)	Per Capita Income (\$)		Increase/ Decrease	
	2019	2020	Amount	%
Zone				
Streator Area	45,785	49,988	4,203	9.18%
SW Madison County	47,175	53,655	6,480	13.74%
Taylorville/Christian County	44,748	56,246	11,498	25.70%
Upper Illinois River Valley Development Authority (UIRVDA) (7)	63,029	67,641	4,611	7.32%
Urbana/Champaign County	45,967	49,187	3,220	7.00%
Vandalia/Fayette County	36,310	40,786	4,476	12.33%
Waukegan-North Chicago	80,973	85,159	4,185	5.17%
West Regional	65,077	69,999	4,921	7.56%
Western Hoffman Estates	42,505	50,642	8,137	19.14%
Western Illinois Economic Development Authority (WIEDA) (6)	65,306	69,935	4,628	7.09%
Whiteside/Carroll	45,491	48,791	3,301	7.26%
Will County/Cook County	63,957	68,481	4,524	7.07%
Williamson County	41,127	47,234	6,107	14.85%
Zion Benton	80,973	85,159	4,185	5.17%
State of Illinois	58,764	62,930	4,167	7.09%

*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, 2019 & 2020. 2021 per capita income by county is unavailable until November 2022.

- (1) The Enterprise Zones listed represent those zones which were in effect during the period of January 1, 2021 – through December 31, 2021.
- (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).
- (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).

Unemployment of Enterprise Zones

Enterprise Zones (1)(2)	Unemployment Rate		Increase/ Decrease
	2020	2021	
Alexander/Pulaski County	10.7%	8.7%	-2.0%
Altamont	6.6%	3.9%	-2.7%
American Bottoms (SWIDA) (3)	9.0%	4.2%	-4.9%
Beardstown	6.5%	5.5%	-1.0%
Bedford Park	11.1%	7.0%	-4.0%
Belleville	9.0%	4.2%	-4.9%
Belvidere/Boone County	11.4%	8.5%	-2.9%
Bensenville	7.9%	4.5%	-3.4%
Bloomington – Normal	6.6%	4.6%	-2.1%
Bureau/Putnam County	8.3%	5.4%	-2.9%
Cal-Sag	10.9%	6.9%	-4.0%
Calumet Region	11.1%	7.0%	-4.0%
Canton/ Fulton County	8.6%	5.7%	-2.9%
Carbondale/Murphysboro/Jackson County	8.7%	5.7%	-3.0%
Carmi/ White County/Edwards County	9.0%	5.9%	-3.1%
Champaign/Champaign County	6.4%	4.8%	-1.6%
Chicago I	11.1%	7.0%	-4.0%
Chicago II	11.1%	7.0%	-4.0%
Chicago III	11.1%	7.0%	-4.0%
Chicago IV	11.1%	7.0%	-4.0%
Chicago V	11.1%	7.0%	-4.0%
Chicago VI	11.1%	7.0%	-4.0%
Cicero	11.1%	7.0%	-4.0%
Clark	6.9%	4.6%	-2.3%
Clinton County	7.3%	6.2%	-1.1%
Coles County	7.0%	5.1%	-1.9%
Danville/Vermilion County	8.8%	6.5%	-2.3%
Decatur/Macon County	8.2%	5.4%	-2.9%
Dekalb County	9.2%	6.3%	-2.9%
Des Plaines River Valley	9.4%	5.7%	-3.7%
Diamond	9.3%	5.7%	-3.6%
Douglas County	6.8%	5.0%	-1.8%
Edgar County/ Paris	7.0%	5.1%	-1.9%
Effingham/Effingham County	6.6%	3.9%	-2.7%
Fairmont City/Caseyville/Brooklyn/St. Clair County	8.4%	4.5%	-3.9%
Fairview Heights	9.0%	4.2%	-4.9%
Flora/Clay County	9.4%	5.5%	-3.9%
Franklin County I-57	9.3%	5.9%	-3.4%
Franklin Park	11.1%	7.0%	-4.0%
Galesburg	8.1%	5.8%	-2.4%
Gateway Commerce Center (SWIDA) (3)	8.4%	4.5%	-3.9%
Greater Centralia	7.8%	6.0%	-1.8%

Enterprise Zones (1)(2)	Unemployment Rate		Increase/ Decrease %
	2020	2021	
Zone			
Greenville/Bond County	7.6%	5.0%	-2.6%
Hamilton/Wayne County	9.2%	6.0%	-3.2%
Harvard/Woodstock	9.3%	6.3%	-2.9%
Hodgkins/McCook	11.1%	7.0%	-4.0%
Jacksonville/Morgan County	6.7%	4.8%	-2.0%
Jersey-Greene Intermodal	7.6%	4.7%	-2.9%
Jo-Carroll (1)	7.9%	4.3%	-3.5%
Joliet Arsenal (4)	9.5%	5.7%	-3.7%
Kankakee County	8.3%	6.1%	-2.2%
Kankakee River Valley	8.2%	6.0%	-2.2%
Kewanee/Henry County	8.9%	5.6%	-3.3%
Lee/Ogle	7.6%	5.3%	-2.3%
Lincoln and 394 Corridor	10.9%	6.9%	-4.0%
Lincoln/Logan County	9.2%	4.9%	-4.4%
Loves Park/Machesney Park	11.4%	8.4%	-3.0%
Macomb/Bushnell/McDonough County	7.5%	5.5%	-2.1%
Macoupin County	8.8%	4.8%	-4.0%
Madison County Discovery	8.1%	4.6%	-3.5%
Massac County	10.0%	5.8%	-4.2%
McLeansboro/Hamilton County	7.8%	5.8%	-2.1%
Monmouth/Warren County	8.4%	4.5%	-3.9%
Montgomery County	8.1%	4.8%	-3.4%
Mt. Carmel/Wabash County	7.9%	4.9%	-3.0%
Mt. Vernon/Waltonville	9.6%	6.8%	-2.7%
Nashville/ Washington County	8.0%	6.0%	-2.0%
Northern Tazewell	8.9%	5.9%	-3.0%
Northwest Illinois	10.3%	7.4%	-2.8%
Olney/Richland/Newton/Jasper	6.5%	4.3%	-2.2%
Ottawa Area	8.8%	5.6%	-3.2%
Peoria Rural	10.4%	7.2%	-3.2%
Peoria Urban	8.4%	6.5%	-2.0%
Perry County	9.4%	5.8%	-3.7%
Quad Cities	9.4%	5.6%	-3.8%
Quad Cities Regional Economic Development Authority (QCREZ) (5)	9.4%	5.6%	-3.8%
Quincy/Adams County/Brown County	7.4%	5.0%	-2.4%
Rantoul	6.4%	4.8%	-1.6%
Riverbend	8.4%	4.5%	-3.9%
Robinson/Crawford County	7.3%	5.1%	-2.2%
Rockford EZ1	11.0%	8.1%	-2.9%
Rockford I-90	11.0%	8.1%	-2.9%
Salem/ Marion County	9.3%	7.7%	-1.6%
Saline	9.7%	6.1%	-3.6%
Southeastern Illinois Economic Development Authority (SIEDA) (8)	7.9%	5.6%	-2.2%
Southern Tazewell	8.9%	5.9%	-3.0%
Springfield/Sangamon County	8.2%	6.6%	-1.6%

Enterprise Zones (1)(2)	Unemployment Rate		Increase/ Decrease %
	2020	2021	
Zone			
St. Clair County MidAmerica (SWIDA) (3)	8.4%	4.5%	-3.9%
Streator Area	8.8%	5.7%	-3.1%
SW Madison County	8.4%	4.5%	-3.9%
Taylorville/Christian County	8.8%	4.8%	-4.0%
Upper Illinois River Valley Development Authority (UIRVDA) (7)	8.5%	5.4%	-3.1%
Urbana/Champaign County	6.4%	4.8%	-1.6%
Vandalia/Fayette County	7.5%	5.1%	-2.3%
Waukegan-North Chicago	8.1%	5.3%	-2.8%
West Regional	10.0%	6.3%	-3.7%
Western Hoffman Estates	6.8%	5.0%	-1.8%
Western Illinois Economic Development Authority (WIEDA) (6)	11.1%	7.0%	-4.0%
Whiteside/Carroll	8.5%	5.3%	-3.2%
Will County/Cook County	10.9%	6.9%	-4.0%
Williamson County	8.8%	5.9%	-2.9%
Zion Benton	8.1%	5.3%	-2.8%
State of Illinois	9.5%	6.1%	-3.4%

*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, 2021 – through December 31, 2021.
- (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.
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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
- intends to make a minimum eligible investment of \$12 million that will be placed in service in qualified property in Illinois and intends to create 500 full-time equivalent jobs at a designated location in Illinois; or
- intends to make a minimum eligible investment of \$30 million that will be placed in service in qualified property in Illinois and intends to retain 1,500 full-time equivalent jobs at a designated location in Illinois; or
- intends to establish a new electric generating facility at a designated location in Illinois; or
- intends to establish a new gasification facility at a designated location in Illinois; or
- intends 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
- intends to construct new transmission facilities or upgrade existing transmission facilities at designated locations in Illinois; or
- intends to establish a new wind power facility at a designated location in Illinois; or
- intends to establish a qualifying fertilizer plant at a designated location in Illinois.

Program Activity

As detailed on page 10 of the IDOR companion report, the High Impact Business Program resulted in total capital investments of \$196,195,000, a current employment of 21,203 jobs, a total of 9,481 retained jobs and \$46,652,000 in total state expenditures during the period of January 1, 2021, through December 31, 2021.

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 (BME)

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 \$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 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 \$5 million 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 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 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.

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 11 of the IDOR companion report, the River Edge Redevelopment Zone Program resulted in the total employment of 219 jobs, 31 jobs created, and \$14,099,000 in Capital Investment during the period of January 1, 2021, through December 31, 2021.

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 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 (BME)

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 2021

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, 2022

**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 29, 2022

Sylvia Garcia, Director
Illinois Department of Commerce and
Economic Opportunity
555 W. Monroe Street, 12th Floor
Chicago, IL 60661

Dear Director Garcia,

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) 2022 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 2021, 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 2021 and provide certain job creation and capital investment data. *20 ILCS 655/8.1(a)*. Five hundred forty businesses located in an Enterprise Zone and thirteen 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. Eight businesses 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 2,550 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 twelve 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 2022. Data was requested for the 2021 calendar year.

Limitations

This 2022 report is the tenth 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 2021, the total Enterprise Zone, High Impact Business, and River Edge Redevelopment Zone tax incentives resulted in the State foregoing approximately \$225 million in tax revenue. The three largest components of these tax expenditures were the expanded manufacturing machinery and equipment exemption (approximately \$41 million), investment credits (approximately \$23 million), and the sales tax exemption on building materials (approximately \$124 million), accounting for approximately 84 percent of the total State tax expenditures.

In the aggregate, businesses receiving tax incentives reported a net job gain of 8,143 while investing approximately \$1.712 billion in 2021. 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 2022 tax incentives, job creation and investment will begin in January 2023. A report will be produced and provided to DCEO no later than August 1, 2023.

Sincerely,

DAVID HARRIS
Director

Enterprise Zone Incentive Reporting 2021 - Tax Expenditures (all \$ in thousands)

Zone Name ¹	-----Sales Tax-----				-----Utility Taxes-----			Income Tax-----		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			
Total	\$92,381	\$26,674	\$2,568	\$0	\$1,040	\$18,506	\$13,877	\$22,797	\$177,843	\$8,963	
Alexander/Pulaski County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
Altamont	\$49	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
American Bottoms	\$198	*	\$0	\$0	\$0	\$0	\$0	*	\$203	\$0	
Bartonville/Bellevue/Peoria County	\$0	*	*	\$0	\$0	*	*	\$0	\$1,192	\$0	
Beardstown	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
Bedford Park	\$1,093	\$0	\$0	\$0	\$0	\$0	\$0	\$167	\$1,261	\$0	
Belleville	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$78	\$0	
Belvidere/Boone County	\$158	*	\$0	\$0	*	*	*	\$9	\$297	\$0	
Bensenville	\$61	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
Bloomington-Normal	\$3,951	*	\$0	\$0	\$0	\$0	\$0	\$21	*	\$0	
Bureau/Putnam Area	\$1,332	*	\$0	\$0	\$0	*	\$0	*	\$5,819	*	
Cal-Sag	\$1,919	*	\$0	\$0	\$0	\$0	\$0	\$171	*	\$0	
Calumet Region	\$140	*	\$0	\$0	\$0	*	*	\$16	\$664	\$0	
Canton/Fulton County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Jackson County	\$109	\$0	\$0	\$0	\$0	\$0	\$0	\$15	\$124	\$0	
Carmi/White County/Edwards County	\$7	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
Greater Centralia Area	\$107	\$0	\$0	\$0	\$0	\$0	*	\$195	*	*	
Champaign/Champaign County	\$274	*	\$0	\$0	*	*	*	\$254	\$848	\$0	
Chicago Heights	\$0	*	*	\$0	*	*	*	*	\$374	\$0	
Chicago I	\$1,235	*	\$0	*	\$0	\$0	\$0	\$270	\$1,508	\$0	
Chicago II	\$1,052	*	\$0	\$0	\$0	*	*	\$126	\$1,410	\$0	
Chicago III	\$703	*	\$0	\$0	\$0	*	*	\$254	\$1,080	\$0	
Chicago IV	\$8,928	\$67	\$0	\$0	*	*	\$0	\$1,178	\$10,173	*	
Chicago V	\$1,284	*	\$0	*	\$0	\$0	\$0	\$64	\$1,348	\$0	
Chicago VI	\$990	*	\$0	*	\$0	\$0	\$0	\$190	\$1,187	\$0	
Cicero	*	\$0	\$0	\$0	\$0	\$0	\$0	\$106	*	\$0	
Clark County	\$27	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
Clinton County	\$203	\$0	\$0	*	\$0	\$0	*	\$126	\$329	\$0	
Coles County	\$218	*	\$0	\$0	\$0	\$0	\$0	\$3	*	\$0	
Danville/Vermilion County	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$58	\$0	
Decatur/Macon County	\$571	\$2,034	*	*	*	*	*	\$508	\$6,195	*	
DeKalb County	\$7,248	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$7,258	\$0	
Des Plaines River Valley	\$39	*	*	*	*	*	*	\$258	\$5,987	\$0	
Diamond	\$17,116	\$0	\$0	*	\$0	\$0	\$0	\$0	*	\$0	
Douglas County	\$136	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
East Peoria	\$0	*	\$0	\$0	\$0	\$0	\$0	*	\$8	\$0	
Edgar County/Paris	\$101	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
Effingham/Effingham County	\$321	\$0	\$0	\$0	*	*	*	\$17	\$347	*	
Elgin	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
Fairmont City/Caseyville/Brooklyn/St. Clair County	\$99	*	\$0	\$0	\$0	\$0	\$0	*	\$115	\$0	
Fairview Heights	*	\$0	\$0	*	\$0	\$0	\$0	\$1	\$12	\$0	
Flora/Clay County	\$1,249	\$0	\$0	\$0	\$0	\$0	\$0	\$11	\$1,260	\$0	
Ford Heights/Sauk Village	\$410	*	\$0	\$0	*	*	\$0	*	\$419	\$0	

Enterprise Zone Incentive Reporting 2021 - Tax Expenditures (all \$ in thousands)

Zone Name ¹	-----Sales Tax-----				-----Utility Taxes-----			Income Tax-----		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			
Franklin County I-57	\$30	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0
Franklin Park	\$315	*	\$0	\$0	\$0	\$0	\$0	\$12,004	*	\$0	\$0
Freeport/Stephenson County	\$0	\$0	\$0	\$0	\$0	*	\$0	\$84	*	\$0	\$0
Galesburg	\$47	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0
Gateway Commerce Center	\$826	*	\$0	\$0	\$0	\$0	\$0	*	*	\$1,035	*
Greenville-Bond County	*	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$15	\$0
McLeansboro/Hamilton County	\$32	\$0	\$0	\$0	*	\$0	*	*	*	\$482	*
Harvard/Woodstock	\$693	*	\$0	*	\$0	\$0	\$0	\$27	*	\$724	*
Harvey/Phoenix/Hazel Crest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0
Hodgkins/McCook	\$373	\$0	\$0	\$0	\$0	\$0	\$0	\$43	*	\$416	\$0
Illinois Valley	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2	*	\$2	\$0
Jacksonville Regional	*	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$1	\$0
Jersey-Greene Intermodal	*	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$3	\$0
Jo-Carroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0
Joliet Arsenal	\$5,744	\$0	*	*	\$0	\$0	\$0	\$45	*	\$6,268	\$0
Kankakee County	\$145	*	\$0	\$0	\$0	\$0	\$0	\$12	*	\$0	\$0
Kankakee River Valley	\$400	*	\$0	\$0	*	*	*	\$35	*	\$1,677	\$0
Kewanee/Henry County	\$287	*	\$0	\$0	\$0	\$0	*	*	*	\$394	*
Lawrenceville/Lawrence County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0
Lee County/Ogle County	\$689	*	\$0	\$0	\$0	\$0	\$0	\$50	*	\$0	\$0
Lincoln & 394 Corridor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	*	\$1	\$0
Lincoln/Logan Co.	\$1,825	*	\$0	\$0	\$0	*	\$0	\$5	*	\$1,857	\$0
Loves Park/Machesney Park	\$137	*	\$0	\$0	\$0	\$0	\$0	\$4	*	\$0	\$0
Macomb/Bushnell/McDonough County	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	\$25	\$0
Macoupin County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0
Madison County Discovery	\$186	*	\$0	\$0	\$0	\$0	\$0	\$4	*	\$0	\$0
Massac County	*	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$32	*
Maywood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0
Mendota/Lasalle County	\$0	*	\$0	\$0	\$0	*	*	*	*	\$842	\$0
Monmouth/Warren County	*	\$0	\$0	*	\$0	\$0	\$0	*	*	\$26	\$0
Monroe - Randolph County	\$48	*	\$0	\$0	\$0	\$0	\$0	*	*	\$250	\$0
Montgomery County	\$88	*	\$0	\$0	\$0	\$0	\$0	*	*	\$104	\$0
Morton	\$0	*	\$0	\$0	\$0	\$0	\$0	*	*	\$64	\$0
Mt. Carmel/Wabash County	*	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$9	\$0
Mt. Vernon/Waltonville	\$349	\$0	\$0	*	\$0	\$0	\$0	\$5	*	\$354	*
Nashville/Washington County	\$1,038	\$104	\$0	\$0	\$0	\$0	\$0	\$313	*	\$1,455	*
Northern Tazewell County	\$153	*	*	*	\$0	*	*	\$42	*	\$1,969	\$0
Northwest Illinois	\$2,016	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0
Olney/Richland/Newton/Jasper	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$2	*	\$65	\$0
Ottawa Area	\$467	\$0	\$0	\$0	*	*	*	\$42	*	\$511	*
Peoria Urban	\$364	*	*	*	*	*	*	\$98	*	\$2,471	*
Peoria Rural	\$3	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	\$0
Perry County	\$3,860	*	\$0	\$0	\$0	\$0	\$0	\$35	*	\$0	\$0
Quad Cities	\$2,102	*	\$0	\$0	*	*	*	\$927	*	\$4,025	\$0

Enterprise Zone Incentive Reporting 2021 - Tax Expenditures (all \$ in thousands)

Zone Name ¹	-----Sales Tax-----				-----Utility Taxes-----			-----Income Tax-----		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			
Quad Cities Regional Economic Development Authority (QCREDA)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Quincy/Adams/Brown County	\$551	*	\$0	\$0	*	*	*	\$109	\$1,649	\$845	
Rantoul	\$204	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
Riverbend	\$331	*	\$0	\$0	\$0	*	*	\$881	\$8,859	\$0	
Robinson/Crawford County	\$37	*	\$0	\$0	*	*	*	*	\$5,444	*	
Rockford	\$204	*	\$0	*	\$0	\$0	\$0	\$167	\$386	\$0	
Rockford I-90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
Salem/Marion County	\$538	\$0	\$0	*	\$0	\$0	\$0	*	\$539	\$0	
Saline County	\$21	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
Southeastern Illinois Economic Development Authority	\$5,375	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$0	
Southern Tazewell County	\$515	*	*	*	*	*	*	\$56	\$1,919	*	
Springfield/Sangamon County	\$202	\$0	\$0	*	\$0	\$0	\$0	\$6	*	*	
St. Clair County MidAmerica	\$506	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
Streator Area	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	*	
Summit/Bedford Park	\$0	\$0	\$0	\$0	\$0	*	*	\$58	\$240	\$0	
SW Madison County	\$98	*	\$0	\$0	*	*	*	*	\$6,405	\$0	
Taylorville/Christian County	*	*	\$0	\$0	\$0	\$0	\$0	*	\$101	\$0	
Upper Illinois River Valley Development Authority (UIRVDA)	\$2,004	*	\$0	\$0	\$0	\$0	\$0	*	\$2,016	\$0	
Urbana/Champaign	\$485	*	\$0	\$0	\$0	\$0	\$0	\$9	*	\$0	
Vandalia/Fayette County	\$3,273	*	\$0	\$0	\$0	\$0	\$0	\$465	*	*	
Washington	\$0	*	\$0	\$0	*	*	*	*	\$315	\$0	
Waukegan-North Chicago	\$316	\$0	*	\$0	\$0	\$0	\$0	\$158	*	\$0	
West Regional	\$1,194	*	\$0	\$0	\$0	\$0	\$0	\$111	*	\$0	
Western Hoffman Estates	\$0	\$0	\$0	\$0	\$0	\$0	\$0	*	*	\$0	
Western Illinois Economic Development Authority (WIEDA)	*	*	\$0	\$0	\$0	\$0	\$0	\$0	\$127	\$0	
Whiteside Carroll	\$208	*	\$0	\$0	*	*	*	\$933	\$3,096	\$1,672	
Will/Cook County	\$2,173	\$0	\$0	\$0	\$0	\$0	\$0	\$241	\$2,415	\$0	
Williamson County	\$202	\$0	\$0	*	\$0	\$0	\$0	\$301	*	*	
Zion Benton	*	\$0	\$0	\$0	\$0	\$0	\$0	*	\$6	\$0	
Total	\$92,381	\$26,674	\$2,568	\$0	\$1,040	\$18,506	\$13,877	\$22,797	\$177,843	\$8,963	

* 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: <http://www.illinois.gov/dceo/ExpandRelocate/Incentives/taxassistance/Pages/EnterpriseZone.aspx>

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 2021 - Jobs and Investment (all \$ in thousands)

Zone Name ¹	Total State Tax Expenditures ⁴	2021 Employment ⁶	Jobs Created/Lost	Jobs Retained ⁷	Capital Investment ⁸
Total	\$177,843	65,620	7,477	29,140	\$1,501,595
Alexander/Pulaski County	*	0	0	0	\$7
Altamont	*	0	0	0	\$0
American Bottoms	\$203	0	0	0	\$2
Bartonville/Bellevue/Peoria County	\$1,192	0	0	0	\$0
Beardstown	*	0	0	0	\$0
Bedford Park	\$1,261	45	16	20	\$15,382
Belleville	\$78	45	2	36	\$0
Belvidere/Boone County	\$297	18	0	10	\$23
Bensenville	*	6	-2	0	\$64
Bloomington-Normal	*	52	14	13	\$1,737
Bureau/Putnam Area	\$5,819	175	3	2	\$23,346
Cal-Sag	*	1,311	446	804	\$25,370
Calumet Region	\$664	545	103	418	\$16,778
Canton/Fulton County	\$0	0	0	0	\$0
Jackson County	\$124	121	-42	117	\$13
Carmi/White County/Edwards County	*	12	0	12	\$86
Greater Centralia Area	*	252	-19	222	\$8,730
Champaign/Champaign County	\$848	1,097	-233	129	\$9,982
Chicago Heights	\$374	240	-31	240	\$986
Chicago I	\$1,508	493	-218	54	\$10,009
Chicago II	\$1,410	493	-109	197	\$2,747
Chicago III	\$1,080	677	20	16	\$20,127
Chicago IV	\$10,173	1,541	265	944	\$66,741
Chicago V	\$1,348	104	-23	85	\$458
Chicago VI	\$1,187	149	-14	146	\$9,656
Cicero	*	218	165	18	\$19,484
Clark County	*	8	0	8	\$14
Clinton County	\$329	98	7	12	\$351
Coles County	*	128	-12	51	\$321
Danville/Vermilion County	\$58	18	-6	10	\$0
Decatur/Macon County	\$6,195	9,706	82	8,704	\$91,519
DeKalb County	\$7,258	71	13	12	\$371,946
Des Plaines River Valley	\$5,987	1,142	-155	1,127	\$3,637
Diamond	*	0	0	0	\$0
Douglas County	*	721	-3	700	\$11,754
East Peoria	\$8	47	-20	47	\$16
Edgar County/Paris	*	12	7	5	\$0
Effingham/Effingham County	\$347	791	188	172	\$1,035
Elgin	*	0	0	0	\$0
Fairmont City/Caseyville/Brooklyn/St. Clair County	\$115	0	0	0	\$167
Fairview Heights	\$12	105	22	80	\$235
Flora/Clay County	\$1,260	0	0	0	\$45
Ford Heights/Sauk Village	\$419	3	3	0	\$0
Franklin County I-57	*	0	0	0	\$51

Enterprise Zone Incentives Reporting 2021 - Jobs and Investment (all \$ in thousands)

Zone Name¹	Total State Tax Expenditures⁴	2021 Employment⁶	Jobs Created/Lost	Jobs Retained⁷	Capital Investment⁸
Franklin Park	*	7	-5	0	\$77
Freeport/Stephenson County	*	0	0	0	\$2
Galesburg	*	0	0	0	\$0
Gateway Commerce Center	\$1,035	596	-446	0	\$40,187
Greenville-Bond County	\$15	0	0	0	\$0
McLeansboro/Hamilton County	\$482	346	93	253	\$3
Harvard/Woodstock	\$724	32	0	15	\$665
Harvey/Phoenix/Hazel Crest	*	9	0	0	\$0
Hodgkins/McCook	\$416	0	0	0	\$3
Illinois Valley	\$2	27	-2	25	\$10
Jacksonville Regional	\$1	12	-2	12	\$69
Jersey-Greene Intermodal	\$3	0	0	0	\$1
Jo-Carroll	*	0	0	0	\$0
Joliet Arsenal	\$6,268	1,996	749	0	\$8,841
Kankakee County	*	0	0	0	\$3
Kankakee River Valley	\$1,677	593	40	517	\$141
Kewanee/Henry County	\$394	49	-4	49	\$3,048
Lawrenceville/Lawrence County	*	0	0	0	\$0
Lee County/Ogle County	*	16	0	16	\$89
Lincoln & 394 Corridor	\$1	9	-5	9	\$120
Lincoln/Logan Co.	\$1,857	42	4	20	\$102
Loves Park/Machesney Park	*	42	11	23	\$22
Macomb/Bushnell/McDonough County	\$25	0	0	0	\$0
Macoupin County	*	0	0	0	\$0
Madison County Discovery	*	39	5	0	\$48
Massac County	\$32	0	0	0	\$0
Maywood	*	0	0	0	\$0
Mendota/Lasalle County	\$842	95	90	0	\$2
Monmouth/Warren County	\$26	8	2	0	\$0
Monroe - Randolph County	\$250	5	3	2	\$154
Montgomery County	\$104	19	4	15	\$160
Morton	\$64	52	-6	52	\$53
Mt. Carmel/Wabash County	\$9	10	0	10	\$0
Mt. Vernon/Waltonville	\$354	110	0	60	\$1,923
Nashville/Washington County	\$1,455	2,168	-67	11	\$17,852
Northern Tazewell County	\$1,969	3,279	466	2,803	\$112,603
Northwest Illinois	*	0	0	0	\$112
Olney/Richland/Newton/Jasper	\$65	13	-1	12	\$322
Ottawa Area	\$511	348	-30	339	\$8,640
Peoria Urban	\$2,471	5,269	144	3,904	\$2,144
Peoria Rural	*	0	0	0	\$0
Perry County	*	49	-15	47	\$118,135
Quad Cities	\$4,025	7,898	1,570	50	\$267
Quad Cities Regional Economic Development Authority (QCREDA)	\$0	0	0	0	\$0

Enterprise Zone Incentives Reporting 2021 - Jobs and Investment (all \$ in thousands)

Zone Name ¹	Total State Tax Expenditures ⁴	2021 Employment ⁶	Jobs Created/Lost	Jobs Retained ⁷	Capital Investment ⁸
Quincy/Adams/Brown County	\$1,649	2,151	-4	543	\$4,038
Rantoul	*	0	0	0	\$0
Riverbend	\$8,859	967	30	8	\$1,541
Robinson/Crawford County	\$5,444	1,445	234	23	\$53,008
Rockford	\$386	868	825	14	\$16,845
Rockford I-90	*	0	0	0	\$0
Salem/Marion County	\$539	0	0	0	\$11
Saline County	*	35	-14	35	\$154
Southeastern Illinois Economic Development Authority	*	0	0	0	\$148,626
Southern Tazewell County	\$1,919	1,787	172	1,605	\$18,543
Springfield/Sangamon County	*	262	-49	252	\$12
St. Clair County MidAmerica	*	10	10	0	\$3,939
Streator Area	*	66	-3	65	\$3,043
Summit/Bedford Park	\$240	556	-11	200	\$0
SW Madison County	\$6,405	1,710	16	1,694	\$11,989
Taylorville/Christian County	\$101	0	0	0	\$5
Upper Illinois River Valley Development Authority (UIRVDA)	\$2,016	408	-17	5	\$48,300
Urbana/Champaign	*	72	-11	0	\$1,579
Vandalia/Fayette County	*	308	9	299	\$61,841
Washington	\$315	1,203	-169	964	\$3,632
Waukegan-North Chicago	*	75	0	61	\$10,499
West Regional	*	220	184	26	\$21,895
Western Hoffman Estates	*	0	0	0	\$30
Western Illinois Economic Development Authority (WIEDA)	\$127	244	151	66	\$16,940
Whiteside Carroll	\$3,096	3,170	113	272	\$23
Will/Cook County	\$2,415	6,399	2,997	272	\$45,716
Williamson County	*	82	-53	81	\$566
Zion Benton	\$6	0	0	0	\$204
Total	\$177,843	65,620	7,477	29,140	\$1,501,595

* 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:

<http://www.illinois.gov/dceo/ExpandRelocate/Incentives/taxassistance/Pages/EnterpriseZone.aspx>

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

⁶ 2021 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 2021.

High Impact Business Incentive Reporting 2021 - Tax Expenditures (all \$ in thousands)

	-----Sales Tax-----			-----Utility Taxes-----			Income Tax-	Total State Tax Expenditures ⁴
	Building	Expanded Manufacturing	Expanded Graphic Arts	Telecom	Natural Gas ³	Electricity	Investment	
	Materials	M&E	M&E				Credit	
High Impact Businesses	\$30,966	\$14,028	\$0	*	\$174	\$1,116	*	\$46,652

* 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 2021 - Jobs and Investment (all \$ in thousands)

	Total State Tax Expenditures ⁴	2021 Employment ⁶	Jobs Created/Lost	Jobs Retained ⁷	Capital Investment ⁸
High Impact Businesses	\$46,652	21,203	635	9,481	\$196,195

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

⁶ 2021 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 2021.

River Edge Redevelopment Zone Reporting 2021 - 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	\$384	*	*	\$385	\$0
East St. Louis	\$0	\$0	\$0	\$0	\$0
Elgin	\$0	\$0	\$0	\$0	\$0
Peoria	\$142	\$0	\$0	\$142	\$0
Rockford	\$279	*	*	\$283	\$0
Total	\$806	*	*	\$810	\$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 2021 - Jobs and Investment (all \$ in thousands)

Zone Name	Total State Tax Expenditures ⁴	2021 Employment ⁶	Jobs Created/ Lost	Jobs Retained ⁷	Capital Investment ⁸
Aurora	\$385	6	1	0	\$88
East St. Louis	\$0	0	0	0	\$0
Elgin	\$0	0	0	0	\$0
Peoria	\$142	8	2	6	\$200
Rockford	\$283	205	28	177	\$13,811
Total	\$810	219	31	183	\$14,099

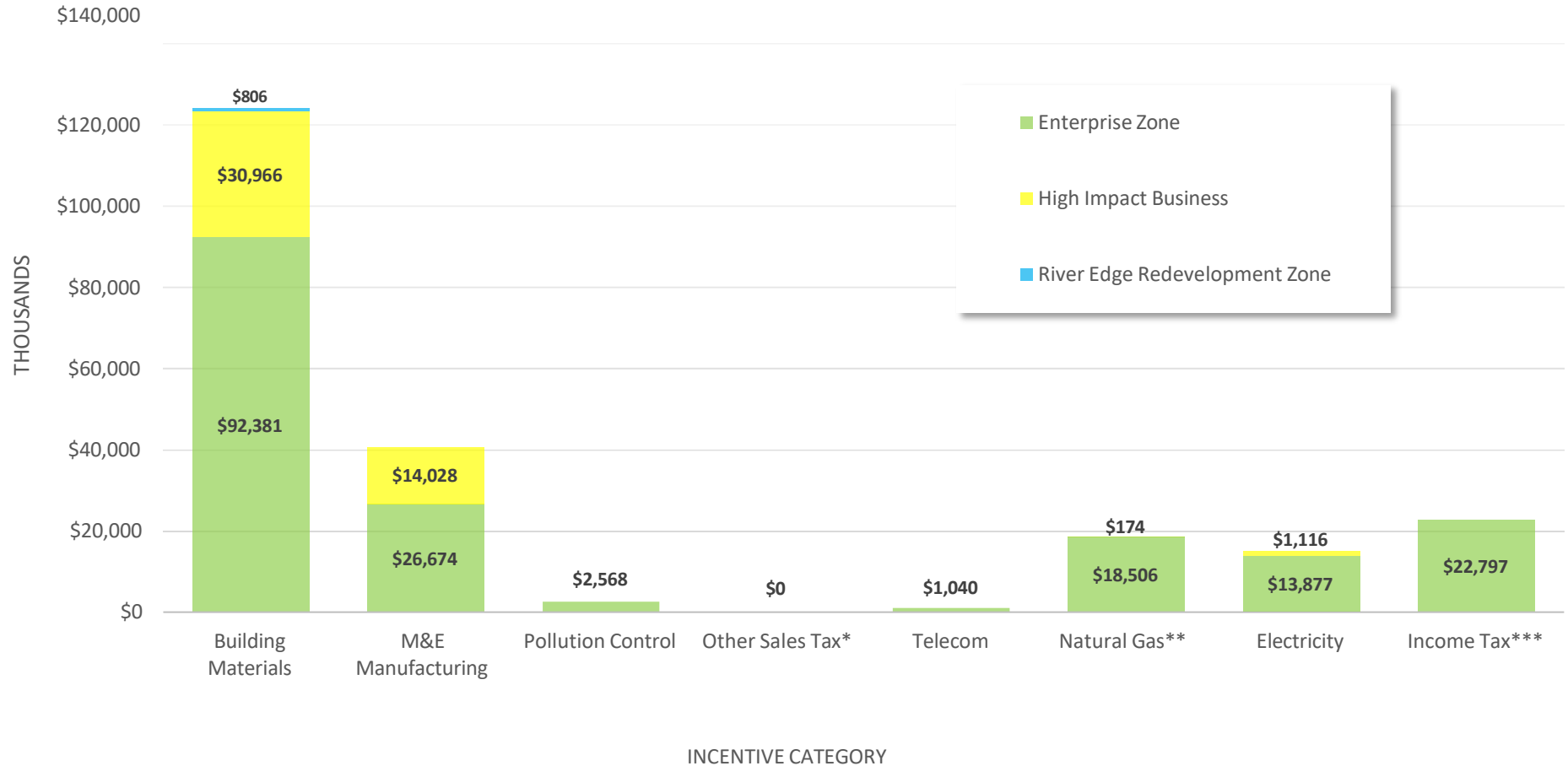
⁴ Total State Tax Expenditures quantify the reduction in tax revenue that would otherwise accrue to the state.

⁶ 2021 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 2021.

2021 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.

2021 Enterprise Zone Tax Expenditures by Geographic Region

