

Below are references from the Illinois Dept. of Revenue on materials that do qualify for the Building Materials Sales Tax Exemption Certificate (BMEC), and those that do not:

e) Qualified Sales of Tangible Personal Property. In order to qualify for the building materials exemption under this Section, the materials being purchased must be building materials. That is, they must be purchased for physical incorporation into real estate. For example, gross receipts from sales of:

1) common building materials such as lumber, bricks, cement, windows, doors, insulation, roofing materials and sheet metal can qualify for the exemption;

2) plumbing systems and components thereof such as bathtubs, lavatories, sinks, faucets, garbage disposals, water pumps, water heaters, water softeners and water pipes can qualify for the exemption;

3) heating systems and components thereof such as furnaces, ductwork, vents, stokers, boilers, heating pipes and radiators can qualify for the exemption;

4) electrical systems and components thereof such as wiring, outlets and light fixtures that are physically incorporated into the real estate can qualify for the exemption;

5) central air conditioning systems, ventilation systems and components thereof that are physically incorporated into the real estate can qualify for the exemption;

6) built-in cabinets and other woodwork that are physically incorporated into the real estate can qualify for the exemption;

7) built-in appliances such as refrigerators, stoves, ovens and trash compactors that are physically incorporated into the real estate can qualify for the exemption;

8) floor coverings such as tile, linoleum and carpeting that are glued or otherwise permanently affixed to the real estate by use of tacks, staples, or wood stripping filled with nails that protrude upward (sometimes referred to as "tacking strips" or "tack-down strips") can qualify for the exemption.

f) Sales of Tangible Personal Property that Do Not Qualify for the Exemption. Items that are not physically incorporated into the real estate cannot qualify for the exemption. For example, gross receipts from sales of:

1) tools, machinery, equipment, fuel, forms and other items that may be used by a construction contractor at an enterprise zone building site, but that are not physically incorporated into the real estate, do not qualify for the exemption;

2) free-standing appliances such as stoves, ovens, refrigerators, washing machines, portable ventilation units, window air conditioning units, lamps, clothes washers, clothes dryers, trash compactors and dishwashers that may be connected to and operate from a building's electrical or plumbing system but which do not become a component of those systems do not qualify for the exemption;

3) floor coverings that are area rugs or that are attached to the structure using only two-sided tape do not qualify for the exemption.

Source: <http://tax.illinois.gov/LegalInformation/regs/part130/130-1951.pdf>