



## 101ST GENERAL ASSEMBLY

### State of Illinois

2019 and 2020

HB4310

Introduced 1/28/2020, by Rep. Debbie Meyers-Martin

#### SYNOPSIS AS INTRODUCED:

30 ILCS 105/6z-17	from Ch. 127, par. 142z-17
35 ILCS 505/8	from Ch. 120, par. 424
50 ILCS 750/30	
230 ILCS 10/12	from Ch. 120, par. 2412
230 ILCS 10/13	from Ch. 120, par. 2413
230 ILCS 40/75	

Amends the State Finance Act, the Motor Fuel Tax Law, the Emergency Telephone System Act, the Illinois Gambling Act, and the Video Gaming Act. Provides that, in the absence of an appropriation for any State fiscal year, moneys that are required to be distributed to units of local government and other entities from the State and Local Sales Tax Reform Fund, the Motor Fuel Tax Fund, the State Gaming Fund, the Local Government Video Gaming Distributive Fund, and the Statewide 9-1-1 Fund are subject to a continuing appropriation. Effective immediately.

LRB101 17138 HLH 66539 b

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The State Finance Act is amended by changing  
5 Section 6z-17 as follows:

6 (30 ILCS 105/6z-17) (from Ch. 127, par. 142z-17)

7 Sec. 6z-17. State and Local Sales Tax Reform Fund.

8 (a) After deducting the amount transferred to the Tax  
9 Compliance and Administration Fund under subsection (b), of the  
10 money paid into the State and Local Sales Tax Reform Fund: (i)  
11 ~~subject to appropriation to the Department of Revenue,~~  
12 Municipalities having 1,000,000 or more inhabitants shall  
13 receive 20% and may expend such amount to fund and establish a  
14 program for developing and coordinating public and private  
15 resources targeted to meet the affordable housing needs of  
16 low-income and very low-income households within such  
17 municipality, (ii) 10% shall be transferred into the Regional  
18 Transportation Authority Occupation and Use Tax Replacement  
19 Fund, a special fund in the State treasury which is hereby  
20 created, (iii) until July 1, 2013, subject to appropriation to  
21 the Department of Transportation, the Madison County Mass  
22 Transit District shall receive .6%, and beginning on July 1,  
23 2013, ~~subject to appropriation to the Department of Revenue,~~

1 0.6% shall be distributed each month out of the Fund to the  
2 Madison County Mass Transit District, (iv) the following  
3 amounts, plus any cumulative deficiency in such transfers for  
4 prior months, shall be transferred monthly into the Build  
5 Illinois Fund and credited to the Build Illinois Bond Account  
6 therein:

7 Fiscal Year	Amount
8 1990	\$2,700,000
9 1991	1,850,000
10 1992	2,750,000
11 1993	2,950,000

12 From Fiscal Year 1994 through Fiscal Year 2025 the transfer  
13 shall total \$3,150,000 monthly, plus any cumulative deficiency  
14 in such transfers for prior months, and (v) the remainder of  
15 the money paid into the State and Local Sales Tax Reform Fund  
16 shall be transferred into the Local Government Distributive  
17 Fund and, except for municipalities with 1,000,000 or more  
18 inhabitants which shall receive no portion of such remainder,  
19 shall be distributed, ~~subject to appropriation,~~ in the manner  
20 provided by Section 2 of "An Act in relation to State revenue  
21 sharing with local government entities", approved July 31,  
22 1969, as now or hereafter amended. Municipalities with more  
23 than 50,000 inhabitants according to the 1980 U.S. Census and  
24 located within the Metro East Mass Transit District receiving  
25 funds pursuant to provision (v) of this paragraph may expend  
26 such amounts to fund and establish a program for developing and

1 coordinating public and private resources targeted to meet the  
2 affordable housing needs of low-income and very low-income  
3 households within such municipality.

4 Absent an enacted appropriation in any State fiscal year,  
5 this subsection shall constitute a continuing appropriation to  
6 the Department of Revenue of all amounts necessary for the  
7 purposes of making the transfers and distributions under this  
8 subsection (a). If an appropriation to the Department of  
9 Revenue of the amounts directed under this subsection is  
10 enacted on or after July 1 of any calendar year, the continuing  
11 appropriation shall discontinue for that State fiscal year, and  
12 the enacted appropriation shall supersede.

13 (b) Beginning on the first day of the first calendar month  
14 to occur on or after the effective date of this amendatory Act  
15 of the 98th General Assembly, each month the Department of  
16 Revenue shall certify to the State Comptroller and the State  
17 Treasurer, and the State Comptroller shall order transferred  
18 and the State Treasurer shall transfer from the State and Local  
19 Sales Tax Reform Fund to the Tax Compliance and Administration  
20 Fund, an amount equal to 1/12 of 5% of 20% of the cash receipts  
21 collected during the preceding fiscal year by the Audit Bureau  
22 of the Department of Revenue under the Use Tax Act, the Service  
23 Use Tax Act, the Service Occupation Tax Act, the Retailers'  
24 Occupation Tax Act, and associated local occupation and use  
25 taxes administered by the Department. The amount distributed  
26 under subsection (a) each month shall first be reduced by the

1 amount transferred to the Tax Compliance and Administration  
2 Fund under this subsection (b). Moneys transferred to the Tax  
3 Compliance and Administration Fund under this subsection (b)  
4 shall be used, subject to appropriation, to fund additional  
5 auditors and compliance personnel at the Department of Revenue.  
6 (Source: P.A. 98-44, eff. 6-28-13; 98-1098, eff. 8-26-14.)

7 Section 10. The Motor Fuel Tax Law is amended by changing  
8 Section 8 as follows:

9 (35 ILCS 505/8) (from Ch. 120, par. 424)

10 Sec. 8. Except as provided in subsection (a-1) of this  
11 Section, Section 8a, subdivision (h) (1) of Section 12a, Section  
12 13a.6, and items 13, 14, 15, and 16 of Section 15, all money  
13 received by the Department under this Act, including payments  
14 made to the Department by member jurisdictions participating in  
15 the International Fuel Tax Agreement, shall be deposited in a  
16 special fund in the State treasury, to be known as the "Motor  
17 Fuel Tax Fund", and shall be used as follows:

18 (a) 2 1/2 cents per gallon of the tax collected on special  
19 fuel under paragraph (b) of Section 2 and Section 13a of this  
20 Act shall be transferred to the State Construction Account Fund  
21 in the State Treasury; the remainder of the tax collected on  
22 special fuel under paragraph (b) of Section 2 and Section 13a  
23 of this Act shall be deposited into the Road Fund;

24 (a-1) Beginning on July 1, 2019, an amount equal to the

1 amount of tax collected under subsection (a) of Section 2 as a  
2 result of the increase in the tax rate under Public Act 101-32  
3 ~~this amendatory Act of the 101st General Assembly~~ shall be  
4 transferred each month into the Transportation Renewal Fund;:-

5 (b) \$420,000 shall be transferred each month to the State  
6 Boating Act Fund to be used by the Department of Natural  
7 Resources for the purposes specified in Article X of the Boat  
8 Registration and Safety Act;

9 (c) \$3,500,000 shall be transferred each month to the Grade  
10 Crossing Protection Fund to be used as follows: not less than  
11 \$12,000,000 each fiscal year shall be used for the construction  
12 or reconstruction of rail highway grade separation structures;  
13 \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in  
14 fiscal year 2010 and each fiscal year thereafter shall be  
15 transferred to the Transportation Regulatory Fund and shall be  
16 accounted for as part of the rail carrier portion of such funds  
17 and shall be used to pay the cost of administration of the  
18 Illinois Commerce Commission's railroad safety program in  
19 connection with its duties under subsection (3) of Section  
20 18c-7401 of the Illinois Vehicle Code, with the remainder to be  
21 used by the Department of Transportation upon order of the  
22 Illinois Commerce Commission, to pay that part of the cost  
23 apportioned by such Commission to the State to cover the  
24 interest of the public in the use of highways, roads, streets,  
25 or pedestrian walkways in the county highway system, township  
26 and district road system, or municipal street system as defined

1 in the Illinois Highway Code, as the same may from time to time  
2 be amended, for separation of grades, for installation,  
3 construction or reconstruction of crossing protection or  
4 reconstruction, alteration, relocation including construction  
5 or improvement of any existing highway necessary for access to  
6 property or improvement of any grade crossing and grade  
7 crossing surface including the necessary highway approaches  
8 thereto of any railroad across the highway or public road, or  
9 for the installation, construction, reconstruction, or  
10 maintenance of a pedestrian walkway over or under a railroad  
11 right-of-way, as provided for in and in accordance with Section  
12 18c-7401 of the Illinois Vehicle Code. The Commission may order  
13 up to \$2,000,000 per year in Grade Crossing Protection Fund  
14 moneys for the improvement of grade crossing surfaces and up to  
15 \$300,000 per year for the maintenance and renewal of 4-quadrant  
16 gate vehicle detection systems located at non-high speed rail  
17 grade crossings. The Commission shall not order more than  
18 \$2,000,000 per year in Grade Crossing Protection Fund moneys  
19 for pedestrian walkways. In entering orders for projects for  
20 which payments from the Grade Crossing Protection Fund will be  
21 made, the Commission shall account for expenditures authorized  
22 by the orders on a cash rather than an accrual basis. For  
23 purposes of this requirement an "accrual basis" assumes that  
24 the total cost of the project is expended in the fiscal year in  
25 which the order is entered, while a "cash basis" allocates the  
26 cost of the project among fiscal years as expenditures are

1 actually made. To meet the requirements of this subsection, the  
2 Illinois Commerce Commission shall develop annual and 5-year  
3 project plans of rail crossing capital improvements that will  
4 be paid for with moneys from the Grade Crossing Protection  
5 Fund. The annual project plan shall identify projects for the  
6 succeeding fiscal year and the 5-year project plan shall  
7 identify projects for the 5 directly succeeding fiscal years.  
8 The Commission shall submit the annual and 5-year project plans  
9 for this Fund to the Governor, the President of the Senate, the  
10 Senate Minority Leader, the Speaker of the House of  
11 Representatives, and the Minority Leader of the House of  
12 Representatives on the first Wednesday in April of each year;

13 (d) of the amount remaining after allocations provided for  
14 in subsections (a), (a-1), (b)1 and (c), a sufficient amount  
15 shall be reserved to pay all of the following:

16 (1) the costs of the Department of Revenue in  
17 administering this Act;

18 (2) the costs of the Department of Transportation in  
19 performing its duties imposed by the Illinois Highway Code  
20 for supervising the use of motor fuel tax funds apportioned  
21 to municipalities, counties and road districts;

22 (3) refunds provided for in Section 13, refunds for  
23 overpayment of decal fees paid under Section 13a.4 of this  
24 Act, and refunds provided for under the terms of the  
25 International Fuel Tax Agreement referenced in Section  
26 14a;



1           (4) from October 1, 1985 until June 30, 1994, the  
2 administration of the Vehicle Emissions Inspection Law,  
3 which amount shall be certified monthly by the  
4 Environmental Protection Agency to the State Comptroller  
5 and shall promptly be transferred by the State Comptroller  
6 and Treasurer from the Motor Fuel Tax Fund to the Vehicle  
7 Inspection Fund, and for the period July 1, 1994 through  
8 June 30, 2000, one-twelfth of \$25,000,000 each month, for  
9 the period July 1, 2000 through June 30, 2003, one-twelfth  
10 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,  
11 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each  
12 July 1 and October 1, or as soon thereafter as may be  
13 practical, during the period July 1, 2004 through June 30,  
14 2012, and \$30,000,000 on June 1, 2013, or as soon  
15 thereafter as may be practical, and \$15,000,000 on July 1  
16 and October 1, or as soon thereafter as may be practical,  
17 during the period of July 1, 2013 through June 30, 2015,  
18 for the administration of the Vehicle Emissions Inspection  
19 Law of 2005, to be transferred by the State Comptroller and  
20 Treasurer from the Motor Fuel Tax Fund into the Vehicle  
21 Inspection Fund;

22           (4.5) beginning on July 1, 2019, the costs of the  
23 Environmental Protection Agency for the administration of  
24 the Vehicle Emissions Inspection Law of 2005 shall be paid,  
25 subject to appropriation, from the Motor Fuel Tax Fund into  
26 the Vehicle Inspection Fund; beginning in 2019, no later

1 than December 31 of each year, or as soon thereafter as  
2 practical, the State Comptroller shall direct and the State  
3 Treasurer shall transfer from the Vehicle Inspection Fund  
4 to the Motor Fuel Tax Fund any balance remaining in the  
5 Vehicle Inspection Fund in excess of \$2,000,000;

6 (5) amounts ordered paid by the Court of Claims; and

7 (6) payment of motor fuel use taxes due to member  
8 jurisdictions under the terms of the International Fuel Tax  
9 Agreement. The Department shall certify these amounts to  
10 the Comptroller by the 15th day of each month; the  
11 Comptroller shall cause orders to be drawn for such  
12 amounts, and the Treasurer shall administer those amounts  
13 on or before the last day of each month;

14 (e) after allocations for the purposes set forth in  
15 subsections (a), (a-1), (b), (c), (d) and (d), the remaining amount  
16 shall be apportioned as follows:

17 (1) Until January 1, 2000, 58.4%, and beginning January  
18 1, 2000, 45.6% shall be deposited as follows:

19 (A) 37% into the State Construction Account Fund,  
20 and

21 (B) 63% into the Road Fund, \$1,250,000 of which  
22 shall be reserved each month for the Department of  
23 Transportation to be used in accordance with the  
24 provisions of Sections 6-901 through 6-906 of the  
25 Illinois Highway Code;

26 (2) Until January 1, 2000, 41.6%, and beginning January

1           1, 2000, 54.4% shall be transferred to the Department of  
2           Transportation to be distributed as follows:

3                   (A) 49.10% to the municipalities of the State,

4                   (B) 16.74% to the counties of the State having  
5           1,000,000 or more inhabitants,

6                   (C) 18.27% to the counties of the State having less  
7           than 1,000,000 inhabitants,

8                   (D) 15.89% to the road districts of the State.

9           If a township is dissolved under Article 24 of the  
10          Township Code, McHenry County shall receive any moneys that  
11          would have been distributed to the township under this  
12          subparagraph, except that a municipality that assumes the  
13          powers and responsibilities of a road district under  
14          paragraph (6) of Section 24-35 of the Township Code shall  
15          receive any moneys that would have been distributed to the  
16          township in a percent equal to the area of the dissolved  
17          road district or portion of the dissolved road district  
18          over which the municipality assumed the powers and  
19          responsibilities compared to the total area of the  
20          dissolved township. The moneys received under this  
21          subparagraph shall be used in the geographic area of the  
22          dissolved township. If a township is reconstituted as  
23          provided under Section 24-45 of the Township Code, McHenry  
24          County or a municipality shall no longer be distributed  
25          moneys under this subparagraph.

26          Absent an enacted appropriation in any State fiscal year,

1 this subsection shall constitute a continuing appropriation to  
2 the Department of Transportation of all amounts necessary for  
3 the purpose of making distributions to municipalities,  
4 counties, and road districts, as provided in paragraph (2) of  
5 this subsection (e). If an appropriation to the Department of  
6 Transportation of the amounts directed under this subsection  
7 (e) is enacted on or after July 1 of any calendar year, then  
8 the continuing appropriation shall discontinue for that State  
9 fiscal year, and the enacted appropriation shall supersede.

10 As soon as may be after the first day of each month, the  
11 Department of Transportation shall allot to each municipality  
12 its share of the amount apportioned to the several  
13 municipalities which shall be in proportion to the population  
14 of such municipalities as determined by the last preceding  
15 municipal census if conducted by the Federal Government or  
16 Federal census. If territory is annexed to any municipality  
17 subsequent to the time of the last preceding census the  
18 corporate authorities of such municipality may cause a census  
19 to be taken of such annexed territory and the population so  
20 ascertained for such territory shall be added to the population  
21 of the municipality as determined by the last preceding census  
22 for the purpose of determining the allotment for that  
23 municipality. If the population of any municipality was not  
24 determined by the last Federal census preceding any  
25 apportionment, the apportionment to such municipality shall be  
26 in accordance with any census taken by such municipality. Any

1 municipal census used in accordance with this Section shall be  
2 certified to the Department of Transportation by the clerk of  
3 such municipality, and the accuracy thereof shall be subject to  
4 approval of the Department which may make such corrections as  
5 it ascertains to be necessary.

6 As soon as may be after the first day of each month, the  
7 Department of Transportation shall allot to each county its  
8 share of the amount apportioned to the several counties of the  
9 State as herein provided. Each allotment to the several  
10 counties having less than 1,000,000 inhabitants shall be in  
11 proportion to the amount of motor vehicle license fees received  
12 from the residents of such counties, respectively, during the  
13 preceding calendar year. The Secretary of State shall, on or  
14 before April 15 of each year, transmit to the Department of  
15 Transportation a full and complete report showing the amount of  
16 motor vehicle license fees received from the residents of each  
17 county, respectively, during the preceding calendar year. The  
18 Department of Transportation shall, each month, use for  
19 allotment purposes the last such report received from the  
20 Secretary of State.

21 As soon as may be after the first day of each month, the  
22 Department of Transportation shall allot to the several  
23 counties their share of the amount apportioned for the use of  
24 road districts. The allotment shall be apportioned among the  
25 several counties in the State in the proportion which the total  
26 mileage of township or district roads in the respective

1 counties bears to the total mileage of all township and  
2 district roads in the State. Funds allotted to the respective  
3 counties for the use of road districts therein shall be  
4 allocated to the several road districts in the county in the  
5 proportion which the total mileage of such township or district  
6 roads in the respective road districts bears to the total  
7 mileage of all such township or district roads in the county.  
8 After July 1 of any year prior to 2011, no allocation shall be  
9 made for any road district unless it levied a tax for road and  
10 bridge purposes in an amount which will require the extension  
11 of such tax against the taxable property in any such road  
12 district at a rate of not less than either .08% of the value  
13 thereof, based upon the assessment for the year immediately  
14 prior to the year in which such tax was levied and as equalized  
15 by the Department of Revenue or, in DuPage County, an amount  
16 equal to or greater than \$12,000 per mile of road under the  
17 jurisdiction of the road district, whichever is less. Beginning  
18 July 1, 2011 and each July 1 thereafter, an allocation shall be  
19 made for any road district if it levied a tax for road and  
20 bridge purposes. In counties other than DuPage County, if the  
21 amount of the tax levy requires the extension of the tax  
22 against the taxable property in the road district at a rate  
23 that is less than 0.08% of the value thereof, based upon the  
24 assessment for the year immediately prior to the year in which  
25 the tax was levied and as equalized by the Department of  
26 Revenue, then the amount of the allocation for that road

1 district shall be a percentage of the maximum allocation equal  
2 to the percentage obtained by dividing the rate extended by the  
3 district by 0.08%. In DuPage County, if the amount of the tax  
4 levy requires the extension of the tax against the taxable  
5 property in the road district at a rate that is less than the  
6 lesser of (i) 0.08% of the value of the taxable property in the  
7 road district, based upon the assessment for the year  
8 immediately prior to the year in which such tax was levied and  
9 as equalized by the Department of Revenue, or (ii) a rate that  
10 will yield an amount equal to \$12,000 per mile of road under  
11 the jurisdiction of the road district, then the amount of the  
12 allocation for the road district shall be a percentage of the  
13 maximum allocation equal to the percentage obtained by dividing  
14 the rate extended by the district by the lesser of (i) 0.08% or  
15 (ii) the rate that will yield an amount equal to \$12,000 per  
16 mile of road under the jurisdiction of the road district.

17 Prior to 2011, if any road district has levied a special  
18 tax for road purposes pursuant to Sections 6-601, 6-602, and  
19 6-603 of the Illinois Highway Code, and such tax was levied in  
20 an amount which would require extension at a rate of not less  
21 than .08% of the value of the taxable property thereof, as  
22 equalized or assessed by the Department of Revenue, or, in  
23 DuPage County, an amount equal to or greater than \$12,000 per  
24 mile of road under the jurisdiction of the road district,  
25 whichever is less, such levy shall, however, be deemed a proper  
26 compliance with this Section and shall qualify such road

1 district for an allotment under this Section. Beginning in 2011  
2 and thereafter, if any road district has levied a special tax  
3 for road purposes under Sections 6-601, 6-602, and 6-603 of the  
4 Illinois Highway Code, and the tax was levied in an amount that  
5 would require extension at a rate of not less than 0.08% of the  
6 value of the taxable property of that road district, as  
7 equalized or assessed by the Department of Revenue or, in  
8 DuPage County, an amount equal to or greater than \$12,000 per  
9 mile of road under the jurisdiction of the road district,  
10 whichever is less, that levy shall be deemed a proper  
11 compliance with this Section and shall qualify such road  
12 district for a full, rather than proportionate, allotment under  
13 this Section. If the levy for the special tax is less than  
14 0.08% of the value of the taxable property, or, in DuPage  
15 County if the levy for the special tax is less than the lesser  
16 of (i) 0.08% or (ii) \$12,000 per mile of road under the  
17 jurisdiction of the road district, and if the levy for the  
18 special tax is more than any other levy for road and bridge  
19 purposes, then the levy for the special tax qualifies the road  
20 district for a proportionate, rather than full, allotment under  
21 this Section. If the levy for the special tax is equal to or  
22 less than any other levy for road and bridge purposes, then any  
23 allotment under this Section shall be determined by the other  
24 levy for road and bridge purposes.

25 Prior to 2011, if a township has transferred to the road  
26 and bridge fund money which, when added to the amount of any



1 tax levy of the road district would be the equivalent of a tax  
2 levy requiring extension at a rate of at least .08%, or, in  
3 DuPage County, an amount equal to or greater than \$12,000 per  
4 mile of road under the jurisdiction of the road district,  
5 whichever is less, such transfer, together with any such tax  
6 levy, shall be deemed a proper compliance with this Section and  
7 shall qualify the road district for an allotment under this  
8 Section.

9 In counties in which a property tax extension limitation is  
10 imposed under the Property Tax Extension Limitation Law, road  
11 districts may retain their entitlement to a motor fuel tax  
12 allotment or, beginning in 2011, their entitlement to a full  
13 allotment if, at the time the property tax extension limitation  
14 was imposed, the road district was levying a road and bridge  
15 tax at a rate sufficient to entitle it to a motor fuel tax  
16 allotment and continues to levy the maximum allowable amount  
17 after the imposition of the property tax extension limitation.  
18 Any road district may in all circumstances retain its  
19 entitlement to a motor fuel tax allotment or, beginning in  
20 2011, its entitlement to a full allotment if it levied a road  
21 and bridge tax in an amount that will require the extension of  
22 the tax against the taxable property in the road district at a  
23 rate of not less than 0.08% of the assessed value of the  
24 property, based upon the assessment for the year immediately  
25 preceding the year in which the tax was levied and as equalized  
26 by the Department of Revenue or, in DuPage County, an amount

1 equal to or greater than \$12,000 per mile of road under the  
2 jurisdiction of the road district, whichever is less.

3 As used in this Section, the term "road district" means any  
4 road district, including a county unit road district, provided  
5 for by the Illinois Highway Code; and the term "township or  
6 district road" means any road in the township and district road  
7 system as defined in the Illinois Highway Code. For the  
8 purposes of this Section, "township or district road" also  
9 includes such roads as are maintained by park districts, forest  
10 preserve districts and conservation districts. The Department  
11 of Transportation shall determine the mileage of all township  
12 and district roads for the purposes of making allotments and  
13 allocations of motor fuel tax funds for use in road districts.

14 Payment of motor fuel tax moneys to municipalities and  
15 counties shall be made as soon as possible after the allotment  
16 is made. The treasurer of the municipality or county may invest  
17 these funds until their use is required and the interest earned  
18 by these investments shall be limited to the same uses as the  
19 principal funds.

20 (Source: P.A. 101-32, eff. 6-28-19; 101-230, eff. 8-9-19;  
21 101-493, eff. 8-23-19; revised 9-24-19.)

22 Section 15. The Emergency Telephone System Act is amended  
23 by changing Section 30 as follows:

24 (50 ILCS 750/30)

1 (Section scheduled to be repealed on December 31, 2020)

2 Sec. 30. Statewide 9-1-1 Fund; surcharge disbursement.

3 (a) A special fund in the State treasury known as the  
4 Wireless Service Emergency Fund shall be renamed the Statewide  
5 9-1-1 Fund. Any appropriations made from the Wireless Service  
6 Emergency Fund shall be payable from the Statewide 9-1-1 Fund.  
7 The Fund shall consist of the following:

8 (1) 9-1-1 wireless surcharges assessed under the  
9 Wireless Emergency Telephone Safety Act.

10 (2) 9-1-1 surcharges assessed under Section 20 of this  
11 Act.

12 (3) Prepaid wireless 9-1-1 surcharges assessed under  
13 Section 15 of the Prepaid Wireless 9-1-1 Surcharge Act.

14 (4) Any appropriations, grants, or gifts made to the  
15 Fund.

16 (5) Any income from interest, premiums, gains, or other  
17 earnings on moneys in the Fund.

18 (6) Money from any other source that is deposited in or  
19 transferred to the Fund.

20 (b) ~~The Subject to appropriation and availability of funds,~~  
21 ~~the~~ Department shall distribute the 9-1-1 surcharges monthly as  
22 follows:

23 (1) From each surcharge collected and remitted under  
24 Section 20 of this Act:

25 (A) \$0.013 shall be distributed monthly in equal  
26 amounts to each County Emergency Telephone System

1 Board or qualified governmental entity in counties  
2 with a population under 100,000 according to the most  
3 recent census data which is authorized to serve as a  
4 primary wireless 9-1-1 public safety answering point  
5 for the county and to provide wireless 9-1-1 service as  
6 prescribed by subsection (b) of Section 15.6a of this  
7 Act, and which does provide such service.

8 (B) \$0.033 shall be transferred by the Comptroller  
9 at the direction of the Department to the Wireless  
10 Carrier Reimbursement Fund until June 30, 2017; from  
11 July 1, 2017 through June 30, 2018, \$0.026 shall be  
12 transferred; from July 1, 2018 through June 30, 2019,  
13 \$0.020 shall be transferred; from July 1, 2019, through  
14 June 30, 2020, \$0.013 shall be transferred; from July  
15 1, 2020 through June 30, 2021, \$0.007 will be  
16 transferred; and after June 30, 2021, no transfer shall  
17 be made to the Wireless Carrier Reimbursement Fund.

18 (C) Until December 31, 2017, \$0.007 and on and  
19 after January 1, 2018, \$0.017 shall be used to cover  
20 the Department's administrative costs.

21 (D) Beginning January 1, 2018, until June 30, 2020,  
22 \$0.12, and on and after July 1, 2020, \$0.04 shall be  
23 used to make monthly proportional grants to the  
24 appropriate 9-1-1 Authority currently taking wireless  
25 9-1-1 based upon the United States Postal Zip Code of  
26 the billing addresses of subscribers wireless

1 carriers.

2 (E) Until June 30, 2020, \$0.05 shall be used by the  
3 Department for grants for NG9-1-1 expenses, with  
4 priority given to 9-1-1 Authorities that provide 9-1-1  
5 service within the territory of a Large Electing  
6 Provider as defined in Section 13-406.1 of the Public  
7 Utilities Act.

8 (F) On and after July 1, 2020, \$0.13 shall be used  
9 for the implementation of and continuing expenses for  
10 the Statewide NG9-1-1 system.

11 (2) After disbursements under paragraph (1) of this  
12 subsection (b), all remaining funds in the Statewide 9-1-1  
13 Fund shall be disbursed in the following priority order:

14 (A) The Fund shall pay monthly to:

15 (i) the 9-1-1 Authorities that imposed  
16 surcharges under Section 15.3 of this Act and were  
17 required to report to the Illinois Commerce  
18 Commission under Section 27 of the Wireless  
19 Emergency Telephone Safety Act on October 1, 2014,  
20 except a 9-1-1 Authority in a municipality with a  
21 population in excess of 500,000, an amount equal to  
22 the average monthly wireline and VoIP surcharge  
23 revenue attributable to the most recent 12-month  
24 period reported to the Department under that  
25 Section for the October 1, 2014 filing, subject to  
26 the power of the Department to investigate the

1 amount reported and adjust the number by order  
2 under Article X of the Public Utilities Act, so  
3 that the monthly amount paid under this item  
4 accurately reflects one-twelfth of the aggregate  
5 wireline and VoIP surcharge revenue properly  
6 attributable to the most recent 12-month period  
7 reported to the Commission; or

8 (ii) county qualified governmental entities  
9 that did not impose a surcharge under Section 15.3  
10 as of December 31, 2015, and counties that did not  
11 impose a surcharge as of June 30, 2015, an amount  
12 equivalent to their population multiplied by .37  
13 multiplied by the rate of \$0.69; counties that are  
14 not county qualified governmental entities and  
15 that did not impose a surcharge as of December 31,  
16 2015, shall not begin to receive the payment  
17 provided for in this subsection until E9-1-1 and  
18 wireless E9-1-1 services are provided within their  
19 counties; or

20 (iii) counties without 9-1-1 service that had  
21 a surcharge in place by December 31, 2015, an  
22 amount equivalent to their population multiplied  
23 by .37 multiplied by their surcharge rate as  
24 established by the referendum.

25 (B) All 9-1-1 network costs for systems outside of  
26 municipalities with a population of at least 500,000

1 shall be paid by the Department directly to the  
2 vendors.

3 (C) All expenses incurred by the Administrator and  
4 the Statewide 9-1-1 Advisory Board and costs  
5 associated with procurement under Section 15.6b  
6 including requests for information and requests for  
7 proposals.

8 (D) Funds may be held in reserve by the Statewide  
9 9-1-1 Advisory Board and disbursed by the Department  
10 for grants under Section 15.4b of this Act and for  
11 NG9-1-1 expenses up to \$12.5 million per year in State  
12 fiscal years 2016 and 2017; up to \$20 million in State  
13 fiscal year 2018; up to \$20.9 million in State fiscal  
14 year 2019; up to \$15.3 million in State fiscal year  
15 2020; up to \$16.2 million in State fiscal year 2021; up  
16 to \$23.1 million in State fiscal year 2022; and up to  
17 \$17.0 million per year for State fiscal year 2023 and  
18 each year thereafter. The amount held in reserve in  
19 State fiscal years 2018 and 2019 shall not be less than  
20 \$6.5 million. Disbursements under this subparagraph  
21 (D) shall be prioritized as follows: (i) consolidation  
22 grants prioritized under subsection (a) of Section  
23 15.4b of this Act; (ii) NG9-1-1 expenses; and (iii)  
24 consolidation grants under Section 15.4b of this Act  
25 for consolidation expenses incurred between January 1,  
26 2010, and January 1, 2016.

1           (E) All remaining funds per remit month shall be  
2           used to make monthly proportional grants to the  
3           appropriate 9-1-1 Authority currently taking wireless  
4           9-1-1 based upon the United States Postal Zip Code of  
5           the billing addresses of subscribers of wireless  
6           carriers.

7           (c) The moneys deposited into the Statewide 9-1-1 Fund  
8           under this Section shall not be subject to administrative  
9           charges or chargebacks unless otherwise authorized by this Act.

10          (d) Whenever two or more 9-1-1 Authorities consolidate, the  
11          resulting Joint Emergency Telephone System Board shall be  
12          entitled to the monthly payments that had theretofore been made  
13          to each consolidating 9-1-1 Authority. Any reserves held by any  
14          consolidating 9-1-1 Authority shall be transferred to the  
15          resulting Joint Emergency Telephone System Board. Whenever a  
16          county that has no 9-1-1 service as of January 1, 2016 enters  
17          into an agreement to consolidate to create or join a Joint  
18          Emergency Telephone System Board, the Joint Emergency  
19          Telephone System Board shall be entitled to the monthly  
20          payments that would have otherwise been paid to the county if  
21          it had provided 9-1-1 service.

22          (e) Absent an enacted appropriation in any State fiscal  
23          year, this subsection shall constitute a continuing  
24          appropriation to the Department of all amounts necessary for  
25          the purpose of making distributions as provided in subsection  
26          (b). If an appropriation to the Department of the amounts set



1 forth in subsection (b) is enacted on or after July 1 of any  
2 calendar year, then the continuing appropriation shall  
3 discontinue for that State fiscal year, and the enacted  
4 appropriation shall supersede.

5 (Source: P.A. 99-6, eff. 1-1-16; 100-20, eff. 7-1-17.)

6 Section 20. The Illinois Gambling Act is amended by  
7 changing Sections 12 and 13 as follows:

8 (230 ILCS 10/12) (from Ch. 120, par. 2412)

9 Sec. 12. Admission tax; fees.

10 (a) A tax is hereby imposed upon admissions to riverboat  
11 and casino gambling facilities operated by licensed owners  
12 authorized pursuant to this Act. Until July 1, 2002, the rate  
13 is \$2 per person admitted. From July 1, 2002 until July 1,  
14 2003, the rate is \$3 per person admitted. From July 1, 2003  
15 until August 23, 2005 (the effective date of Public Act  
16 94-673), for a licensee that admitted 1,000,000 persons or  
17 fewer in the previous calendar year, the rate is \$3 per person  
18 admitted; for a licensee that admitted more than 1,000,000 but  
19 no more than 2,300,000 persons in the previous calendar year,  
20 the rate is \$4 per person admitted; and for a licensee that  
21 admitted more than 2,300,000 persons in the previous calendar  
22 year, the rate is \$5 per person admitted. Beginning on August  
23 23, 2005 (the effective date of Public Act 94-673), for a  
24 licensee that admitted 1,000,000 persons or fewer in calendar

1 year 2004, the rate is \$2 per person admitted, and for all  
2 other licensees, including licensees that were not conducting  
3 gambling operations in 2004, the rate is \$3 per person  
4 admitted. This admission tax is imposed upon the licensed owner  
5 conducting gambling.

6 (1) The admission tax shall be paid for each admission,  
7 except that a person who exits a riverboat gambling  
8 facility and reenters that riverboat gambling facility  
9 within the same gaming day shall be subject only to the  
10 initial admission tax.

11 (2) (Blank).

12 (3) The riverboat licensee may issue tax-free passes to  
13 actual and necessary officials and employees of the  
14 licensee or other persons actually working on the  
15 riverboat.

16 (4) The number and issuance of tax-free passes is  
17 subject to the rules of the Board, and a list of all  
18 persons to whom the tax-free passes are issued shall be  
19 filed with the Board.

20 (a-5) A fee is hereby imposed upon admissions operated by  
21 licensed managers on behalf of the State pursuant to Section  
22 7.3 at the rates provided in this subsection (a-5). For a  
23 licensee that admitted 1,000,000 persons or fewer in the  
24 previous calendar year, the rate is \$3 per person admitted; for  
25 a licensee that admitted more than 1,000,000 but no more than  
26 2,300,000 persons in the previous calendar year, the rate is \$4

1 per person admitted; and for a licensee that admitted more than  
2 2,300,000 persons in the previous calendar year, the rate is \$5  
3 per person admitted.

4 (1) The admission fee shall be paid for each admission.

5 (2) (Blank).

6 (3) The licensed manager may issue fee-free passes to  
7 actual and necessary officials and employees of the manager  
8 or other persons actually working on the riverboat.

9 (4) The number and issuance of fee-free passes is  
10 subject to the rules of the Board, and a list of all  
11 persons to whom the fee-free passes are issued shall be  
12 filed with the Board.

13 (b) Except as provided in subsection (b-5), from the tax  
14 imposed under subsection (a) and the fee imposed under  
15 subsection (a-5), a municipality shall receive from the State  
16 \$1 for each person embarking on a riverboat docked within the  
17 municipality or entering a casino located within the  
18 municipality, and a county shall receive \$1 for each person  
19 entering a casino or embarking on a riverboat docked within the  
20 county but outside the boundaries of any municipality. The  
21 municipality's or county's share shall be collected by the  
22 Board on behalf of the State and remitted quarterly by the  
23 State, ~~subject to appropriation,~~ to the treasurer of the unit  
24 of local government for deposit in the general fund.

25 (b-5) From the tax imposed under subsection (a) and the fee  
26 imposed under subsection (a-5), \$1 for each person embarking on

1 a riverboat designated in paragraph (4) of subsection (e-5) of  
2 Section 7 shall be divided as follows: \$0.70 to the City of  
3 Rockford, \$0.05 to the City of Loves Park, \$0.05 to the Village  
4 of Machesney Park, and \$0.20 to Winnebago County.

5 The municipality's or county's share shall be collected by  
6 the Board on behalf of the State and remitted monthly by the  
7 State, ~~subject to appropriation,~~ to the treasurer of the unit  
8 of local government for deposit in the general fund.

9 (b-10) From the tax imposed under subsection (a) and the  
10 fee imposed under subsection (a-5), \$1 for each person  
11 embarking on a riverboat or entering a casino designated in  
12 paragraph (1) of subsection (e-5) of Section 7 shall be divided  
13 as follows: \$0.70 to the City of Chicago, \$0.15 to the Village  
14 of Maywood, and \$0.15 to the Village of Summit.

15 The municipality's or county's share shall be collected by  
16 the Board on behalf of the State and remitted monthly by the  
17 State, ~~subject to appropriation,~~ to the treasurer of the unit  
18 of local government for deposit in the general fund.

19 (b-15) From the tax imposed under subsection (a) and the  
20 fee imposed under subsection (a-5), \$1 for each person  
21 embarking on a riverboat or entering a casino designated in  
22 paragraph (2) of subsection (e-5) of Section 7 shall be divided  
23 as follows: \$0.70 to the City of Danville and \$0.30 to  
24 Vermilion County.

25 The municipality's or county's share shall be collected by  
26 the Board on behalf of the State and remitted monthly by the

1 State, ~~subject to appropriation,~~ to the treasurer of the unit  
2 of local government for deposit in the general fund.

3 (b-20) Absent an enacted appropriation in any State fiscal  
4 year, this subsection (b-20) shall constitute a continuing  
5 appropriation of all amounts necessary for the purpose of  
6 making distributions to municipalities and counties as  
7 provided in subsection (b), (b-5), (b-10), and (b-15). If an  
8 appropriation of the amounts set forth in those subsections is  
9 enacted on or after July 1 of any calendar year, then the  
10 continuing appropriation shall discontinue for that State  
11 fiscal year, and the enacted appropriation shall supersede.

12 (c) The licensed owner shall pay the entire admission tax  
13 to the Board and the licensed manager shall pay the entire  
14 admission fee to the Board. Such payments shall be made daily.  
15 Accompanying each payment shall be a return on forms provided  
16 by the Board which shall include other information regarding  
17 admissions as the Board may require. Failure to submit either  
18 the payment or the return within the specified time may result  
19 in suspension or revocation of the owners or managers license.

20 (c-5) A tax is imposed on admissions to organization gaming  
21 facilities at the rate of \$3 per person admitted by an  
22 organization gaming licensee. The tax is imposed upon the  
23 organization gaming licensee.

24 (1) The admission tax shall be paid for each admission,  
25 except that a person who exits an organization gaming  
26 facility and reenters that organization gaming facility

1 within the same gaming day, as the term "gaming day" is  
2 defined by the Board by rule, shall be subject only to the  
3 initial admission tax. The Board shall establish, by rule,  
4 a procedure to determine whether a person admitted to an  
5 organization gaming facility has paid the admission tax.

6 (2) An organization gaming licensee may issue tax-free  
7 passes to actual and necessary officials and employees of  
8 the licensee and other persons associated with its gaming  
9 operations.

10 (3) The number and issuance of tax-free passes is  
11 subject to the rules of the Board, and a list of all  
12 persons to whom the tax-free passes are issued shall be  
13 filed with the Board.

14 (4) The organization gaming licensee shall pay the  
15 entire admission tax to the Board.

16 Such payments shall be made daily. Accompanying each  
17 payment shall be a return on forms provided by the Board, which  
18 shall include other information regarding admission as the  
19 Board may require. Failure to submit either the payment or the  
20 return within the specified time may result in suspension or  
21 revocation of the organization gaming license.

22 From the tax imposed under this subsection (c-5), a  
23 municipality other than the Village of Stickney or the City of  
24 Collinsville in which an organization gaming facility is  
25 located, or if the organization gaming facility is not located  
26 within a municipality, then the county in which the

1 organization gaming facility is located, except as otherwise  
2 provided in this Section, shall receive, subject to  
3 appropriation, \$1 for each person who enters the organization  
4 gaming facility. For each admission to the organization gaming  
5 facility in excess of 1,500,000 in a year, from the tax imposed  
6 under this subsection (c-5), the county in which the  
7 organization gaming facility is located shall receive, subject  
8 to appropriation, \$0.30, which shall be in addition to any  
9 other moneys paid to the county under this Section.

10 From the tax imposed under this subsection (c-5) on an  
11 organization gaming facility located in the Village of  
12 Stickney, \$1 for each person who enters the organization gaming  
13 facility shall be distributed as follows, subject to  
14 appropriation: \$0.24 to the Village of Stickney, \$0.49 to the  
15 Town of Cicero, \$0.05 to the City of Berwyn, and \$0.17 to the  
16 Stickney Public Health District, and \$0.05 to the City of  
17 Bridgeview.

18 From the tax imposed under this subsection (c-5) on an  
19 organization gaming facility located in the City of  
20 Collinsville, the following shall each receive 10 cents for  
21 each person who enters the organization gaming facility,  
22 subject to appropriation: the Village of Alorton; the Village  
23 of Washington Park; State Park Place; the Village of Fairmont  
24 City; the City of Centreville; the Village of Brooklyn; the  
25 City of Venice; the City of Madison; the Village of Caseyville;  
26 and the Village of Pontoon Beach.

1           On the 25th day of each month, all amounts remaining after  
2 payments required under this subsection (c-5) have been made  
3 shall be transferred into the Capital Projects Fund.

4           (d) The Board shall administer and collect the admission  
5 tax imposed by this Section, to the extent practicable, in a  
6 manner consistent with the provisions of Sections 4, 5, 5a, 5b,  
7 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9 and 10 of the  
8 Retailers' Occupation Tax Act and Section 3-7 of the Uniform  
9 Penalty and Interest Act.

10       (Source: P.A. 101-31, eff. 6-28-19.)

11           (230 ILCS 10/13) (from Ch. 120, par. 2413)

12           Sec. 13. Wagering tax; rate; distribution.

13           (a) Until January 1, 1998, a tax is imposed on the adjusted  
14 gross receipts received from gambling games authorized under  
15 this Act at the rate of 20%.

16           (a-1) From January 1, 1998 until July 1, 2002, a privilege  
17 tax is imposed on persons engaged in the business of conducting  
18 riverboat gambling operations, based on the adjusted gross  
19 receipts received by a licensed owner from gambling games  
20 authorized under this Act at the following rates:

21               15% of annual adjusted gross receipts up to and  
22 including \$25,000,000;

23               20% of annual adjusted gross receipts in excess of  
24 \$25,000,000 but not exceeding \$50,000,000;

25               25% of annual adjusted gross receipts in excess of



1           \$50,000,000 but not exceeding \$75,000,000;  
2           30% of annual adjusted gross receipts in excess of  
3           \$75,000,000 but not exceeding \$100,000,000;  
4           35% of annual adjusted gross receipts in excess of  
5           \$100,000,000.

6           (a-2) From July 1, 2002 until July 1, 2003, a privilege tax  
7 is imposed on persons engaged in the business of conducting  
8 riverboat gambling operations, other than licensed managers  
9 conducting riverboat gambling operations on behalf of the  
10 State, based on the adjusted gross receipts received by a  
11 licensed owner from gambling games authorized under this Act at  
12 the following rates:

13           15% of annual adjusted gross receipts up to and  
14 including \$25,000,000;

15           22.5% of annual adjusted gross receipts in excess of  
16 \$25,000,000 but not exceeding \$50,000,000;

17           27.5% of annual adjusted gross receipts in excess of  
18 \$50,000,000 but not exceeding \$75,000,000;

19           32.5% of annual adjusted gross receipts in excess of  
20 \$75,000,000 but not exceeding \$100,000,000;

21           37.5% of annual adjusted gross receipts in excess of  
22 \$100,000,000 but not exceeding \$150,000,000;

23           45% of annual adjusted gross receipts in excess of  
24 \$150,000,000 but not exceeding \$200,000,000;

25           50% of annual adjusted gross receipts in excess of  
26 \$200,000,000.

1 (a-3) Beginning July 1, 2003, a privilege tax is imposed on  
2 persons engaged in the business of conducting riverboat  
3 gambling operations, other than licensed managers conducting  
4 riverboat gambling operations on behalf of the State, based on  
5 the adjusted gross receipts received by a licensed owner from  
6 gambling games authorized under this Act at the following  
7 rates:

8 15% of annual adjusted gross receipts up to and  
9 including \$25,000,000;

10 27.5% of annual adjusted gross receipts in excess of  
11 \$25,000,000 but not exceeding \$37,500,000;

12 32.5% of annual adjusted gross receipts in excess of  
13 \$37,500,000 but not exceeding \$50,000,000;

14 37.5% of annual adjusted gross receipts in excess of  
15 \$50,000,000 but not exceeding \$75,000,000;

16 45% of annual adjusted gross receipts in excess of  
17 \$75,000,000 but not exceeding \$100,000,000;

18 50% of annual adjusted gross receipts in excess of  
19 \$100,000,000 but not exceeding \$250,000,000;

20 70% of annual adjusted gross receipts in excess of  
21 \$250,000,000.

22 An amount equal to the amount of wagering taxes collected  
23 under this subsection (a-3) that are in addition to the amount  
24 of wagering taxes that would have been collected if the  
25 wagering tax rates under subsection (a-2) were in effect shall  
26 be paid into the Common School Fund.

1           The privilege tax imposed under this subsection (a-3) shall  
2 no longer be imposed beginning on the earlier of (i) July 1,  
3 2005; (ii) the first date after June 20, 2003 that riverboat  
4 gambling operations are conducted pursuant to a dormant  
5 license; or (iii) the first day that riverboat gambling  
6 operations are conducted under the authority of an owners  
7 license that is in addition to the 10 owners licenses initially  
8 authorized under this Act. For the purposes of this subsection  
9 (a-3), the term "dormant license" means an owners license that  
10 is authorized by this Act under which no riverboat gambling  
11 operations are being conducted on June 20, 2003.

12           (a-4) Beginning on the first day on which the tax imposed  
13 under subsection (a-3) is no longer imposed and ending upon the  
14 imposition of the privilege tax under subsection (a-5) of this  
15 Section, a privilege tax is imposed on persons engaged in the  
16 business of conducting gambling operations, other than  
17 licensed managers conducting riverboat gambling operations on  
18 behalf of the State, based on the adjusted gross receipts  
19 received by a licensed owner from gambling games authorized  
20 under this Act at the following rates:

21           15% of annual adjusted gross receipts up to and  
22 including \$25,000,000;

23           22.5% of annual adjusted gross receipts in excess of  
24 \$25,000,000 but not exceeding \$50,000,000;

25           27.5% of annual adjusted gross receipts in excess of  
26 \$50,000,000 but not exceeding \$75,000,000;

1           32.5% of annual adjusted gross receipts in excess of  
2           \$75,000,000 but not exceeding \$100,000,000;

3           37.5% of annual adjusted gross receipts in excess of  
4           \$100,000,000 but not exceeding \$150,000,000;

5           45% of annual adjusted gross receipts in excess of  
6           \$150,000,000 but not exceeding \$200,000,000;

7           50% of annual adjusted gross receipts in excess of  
8           \$200,000,000.

9           For the imposition of the privilege tax in this subsection  
10          (a-4), amounts paid pursuant to item (1) of subsection (b) of  
11          Section 56 of the Illinois Horse Racing Act of 1975 shall not  
12          be included in the determination of adjusted gross receipts.

13          (a-5) Beginning on the first day that an owners licensee  
14          under paragraph (1), (2), (3), (4), (5), or (6) of subsection  
15          (e-5) of Section 7 conducts gambling operations, either in a  
16          temporary facility or a permanent facility, a privilege tax is  
17          imposed on persons engaged in the business of conducting  
18          gambling operations, other than licensed managers conducting  
19          riverboat gambling operations on behalf of the State, based on  
20          the adjusted gross receipts received by such licensee from the  
21          gambling games authorized under this Act. The privilege tax for  
22          all gambling games other than table games, including, but not  
23          limited to, slot machines, video game of chance gambling, and  
24          electronic gambling games shall be at the following rates:

25                 15% of annual adjusted gross receipts up to and  
26                 including \$25,000,000;

1           22.5% of annual adjusted gross receipts in excess of  
2           \$25,000,000 but not exceeding \$50,000,000;

3           27.5% of annual adjusted gross receipts in excess of  
4           \$50,000,000 but not exceeding \$75,000,000;

5           32.5% of annual adjusted gross receipts in excess of  
6           \$75,000,000 but not exceeding \$100,000,000;

7           37.5% of annual adjusted gross receipts in excess of  
8           \$100,000,000 but not exceeding \$150,000,000;

9           45% of annual adjusted gross receipts in excess of  
10          \$150,000,000 but not exceeding \$200,000,000;

11          50% of annual adjusted gross receipts in excess of  
12          \$200,000,000.

13          The privilege tax for table games shall be at the following  
14          rates:

15               15% of annual adjusted gross receipts up to and  
16               including \$25,000,000;

17               20% of annual adjusted gross receipts in excess of  
18               \$25,000,000.

19          For the imposition of the privilege tax in this subsection  
20          (a-5), amounts paid pursuant to item (1) of subsection (b) of  
21          Section 56 of the Illinois Horse Racing Act of 1975 shall not  
22          be included in the determination of adjusted gross receipts.

23          Notwithstanding the provisions of this subsection (a-5),  
24          for the first 10 years that the privilege tax is imposed under  
25          this subsection (a-5), the privilege tax shall be imposed on  
26          the modified annual adjusted gross receipts of a riverboat or

1 casino conducting gambling operations in the City of East St.  
2 Louis, unless:

3 (1) the riverboat or casino fails to employ at least  
4 450 people;

5 (2) the riverboat or casino fails to maintain  
6 operations in a manner consistent with this Act or is not a  
7 viable riverboat or casino subject to the approval of the  
8 Board; or

9 (3) the owners licensee is not an entity in which  
10 employees participate in an employee stock ownership plan.

11 As used in this subsection (a-5), "modified annual adjusted  
12 gross receipts" means:

13 (A) for calendar year 2020, the annual adjusted gross  
14 receipts for the current year minus the difference between  
15 an amount equal to the average annual adjusted gross  
16 receipts from a riverboat or casino conducting gambling  
17 operations in the City of East St. Louis for 2014, 2015,  
18 2016, 2017, and 2018 and the annual adjusted gross receipts  
19 for 2018;

20 (B) for calendar year 2021, the annual adjusted gross  
21 receipts for the current year minus the difference between  
22 an amount equal to the average annual adjusted gross  
23 receipts from a riverboat or casino conducting gambling  
24 operations in the City of East St. Louis for 2014, 2015,  
25 2016, 2017, and 2018 and the annual adjusted gross receipts  
26 for 2019; and

1 (C) for calendar years 2022 through 2029, the annual  
2 adjusted gross receipts for the current year minus the  
3 difference between an amount equal to the average annual  
4 adjusted gross receipts from a riverboat or casino  
5 conducting gambling operations in the City of East St.  
6 Louis for 3 years preceding the current year and the annual  
7 adjusted gross receipts for the immediately preceding  
8 year.

9 (a-5.5) In addition to the privilege tax imposed under  
10 subsection (a-5), a privilege tax is imposed on the owners  
11 licensee under paragraph (1) of subsection (e-5) of Section 7  
12 at the rate of one-third of the owners licensee's adjusted  
13 gross receipts.

14 For the imposition of the privilege tax in this subsection  
15 (a-5.5), amounts paid pursuant to item (1) of subsection (b) of  
16 Section 56 of the Illinois Horse Racing Act of 1975 shall not  
17 be included in the determination of adjusted gross receipts.

18 (a-6) From June 28, 2019 (the effective date of Public Act  
19 101-31) ~~this amendatory Act of the 101st General Assembly~~ until  
20 June 30, 2023, an owners licensee that conducted gambling  
21 operations prior to January 1, 2011 shall receive a  
22 dollar-for-dollar credit against the tax imposed under this  
23 Section for any renovation or construction costs paid by the  
24 owners licensee, but in no event shall the credit exceed  
25 \$2,000,000.

26 Additionally, from June 28, 2019 (the effective date of

1 ~~Public Act 101-31) this amendatory Act of the 101st General~~  
2 ~~Assembly~~ until December 31, 2022, an owners licensee that (i)  
3 is located within 15 miles of the Missouri border, and (ii) has  
4 at least 3 riverboats, casinos, or their equivalent within a  
5 45-mile radius, may be authorized to relocate to a new location  
6 with the approval of both the unit of local government  
7 designated as the home dock and the Board, so long as the new  
8 location is within the same unit of local government and no  
9 more than 3 miles away from its original location. Such owners  
10 licensee shall receive a credit against the tax imposed under  
11 this Section equal to 8% of the total project costs, as  
12 approved by the Board, for any renovation or construction costs  
13 paid by the owners licensee for the construction of the new  
14 facility, provided that the new facility is operational by July  
15 1, 2022. In determining whether or not to approve a relocation,  
16 the Board must consider the extent to which the relocation will  
17 diminish the gaming revenues received by other Illinois gaming  
18 facilities.

19 (a-7) Beginning in the initial adjustment year and through  
20 the final adjustment year, if the total obligation imposed  
21 pursuant to either subsection (a-5) or (a-6) will result in an  
22 owners licensee receiving less after-tax adjusted gross  
23 receipts than it received in calendar year 2018, then the total  
24 amount of privilege taxes that the owners licensee is required  
25 to pay for that calendar year shall be reduced to the extent  
26 necessary so that the after-tax adjusted gross receipts in that



1 calendar year equals the after-tax adjusted gross receipts in  
2 calendar year 2018, but the privilege tax reduction shall not  
3 exceed the annual adjustment cap. If pursuant to this  
4 subsection (a-7), the total obligation imposed pursuant to  
5 either subsection (a-5) or (a-6) shall be reduced, then the  
6 owners licensee shall not receive a refund from the State at  
7 the end of the subject calendar year but instead shall be able  
8 to apply that amount as a credit against any payments it owes  
9 to the State in the following calendar year to satisfy its  
10 total obligation under either subsection (a-5) or (a-6). The  
11 credit for the final adjustment year shall occur in the  
12 calendar year following the final adjustment year.

13 If an owners licensee that conducted gambling operations  
14 prior to January 1, 2019 expands its riverboat or casino,  
15 including, but not limited to, with respect to its gaming  
16 floor, additional non-gaming amenities such as restaurants,  
17 bars, and hotels and other additional facilities, and incurs  
18 construction and other costs related to such expansion from  
19 June 28, 2019 (the effective date of Public Act 101-31) ~~this~~  
20 ~~amendatory Act of the 101st General Assembly~~ until June 28,  
21 2024 (the 5th anniversary of the effective date of Public Act  
22 101-31) ~~this amendatory Act of the 101st General Assembly~~, then  
23 for each \$15,000,000 spent for any such construction or other  
24 costs related to expansion paid by the owners licensee, the  
25 final adjustment year shall be extended by one year and the  
26 annual adjustment cap shall increase by 0.2% of adjusted gross

1 receipts during each calendar year until and including the  
2 final adjustment year. No further modifications to the final  
3 adjustment year or annual adjustment cap shall be made after  
4 \$75,000,000 is incurred in construction or other costs related  
5 to expansion so that the final adjustment year shall not extend  
6 beyond the 9th calendar year after the initial adjustment year,  
7 not including the initial adjustment year, and the annual  
8 adjustment cap shall not exceed 4% of adjusted gross receipts  
9 in a particular calendar year. Construction and other costs  
10 related to expansion shall include all project related costs,  
11 including, but not limited to, all hard and soft costs,  
12 financing costs, on or off-site ground, road or utility work,  
13 cost of gaming equipment and all other personal property,  
14 initial fees assessed for each incremental gaming position, and  
15 the cost of incremental land acquired for such expansion. Soft  
16 costs shall include, but not be limited to, legal fees,  
17 architect, engineering and design costs, other consultant  
18 costs, insurance cost, permitting costs, and pre-opening costs  
19 related to the expansion, including, but not limited to, any of  
20 the following: marketing, real estate taxes, personnel,  
21 training, travel and out-of-pocket expenses, supply,  
22 inventory, and other costs, and any other project related soft  
23 costs.

24 To be eligible for the tax credits in subsection (a-6), all  
25 construction contracts shall include a requirement that the  
26 contractor enter into a project labor agreement with the

1 building and construction trades council with geographic  
2 jurisdiction of the location of the proposed gaming facility.

3 Notwithstanding any other provision of this subsection  
4 (a-7), this subsection (a-7) does not apply to an owners  
5 licensee unless such owners licensee spends at least  
6 \$15,000,000 on construction and other costs related to its  
7 expansion, excluding the initial fees assessed for each  
8 incremental gaming position.

9 This subsection (a-7) does not apply to owners licensees  
10 authorized pursuant to subsection (e-5) of Section 7 of this  
11 Act.

12 For purposes of this subsection (a-7):

13 "Building and construction trades council" means any  
14 organization representing multiple construction entities that  
15 are monitoring or attentive to compliance with public or  
16 workers' safety laws, wage and hour requirements, or other  
17 statutory requirements or that are making or maintaining  
18 collective bargaining agreements.

19 "Initial adjustment year" means the year commencing on  
20 January 1 of the calendar year immediately following the  
21 earlier of the following:

22 (1) the commencement of gambling operations, either in  
23 a temporary or permanent facility, with respect to the  
24 owners license authorized under paragraph (1) of  
25 subsection (e-5) of Section 7 of this Act; or

26 (2) June 28, 2021 (24 months after the effective date

1 of Public Act 101-31); ~~this amendatory Act of the 101st~~  
2 ~~General Assembly,~~  
3 provided the initial adjustment year shall not commence earlier  
4 than June 28, 2020 (12 months after the effective date of  
5 Public Act 101-31) ~~this amendatory Act of the 101st General~~  
6 ~~Assembly.~~

7 "Final adjustment year" means the 2nd calendar year after  
8 the initial adjustment year, not including the initial  
9 adjustment year, and as may be extended further as described in  
10 this subsection (a-7).

11 "Annual adjustment cap" means 3% of adjusted gross receipts  
12 in a particular calendar year, and as may be increased further  
13 as otherwise described in this subsection (a-7).

14 (a-8) Riverboat gambling operations conducted by a  
15 licensed manager on behalf of the State are not subject to the  
16 tax imposed under this Section.

17 (a-9) Beginning on January 1, 2020, the calculation of  
18 gross receipts or adjusted gross receipts, for the purposes of  
19 this Section, for a riverboat, a casino, or an organization  
20 gaming facility shall not include the dollar amount of  
21 non-cashable vouchers, coupons, and electronic promotions  
22 redeemed by wagerers upon the riverboat, in the casino, or in  
23 the organization gaming facility up to and including an amount  
24 not to exceed 20% of a riverboat's, a casino's, or an  
25 organization gaming facility's adjusted gross receipts.

26 The Illinois Gaming Board shall submit to the General

1 Assembly a comprehensive report no later than March 31, 2023  
2 detailing, at a minimum, the effect of removing non-cashable  
3 vouchers, coupons, and electronic promotions from this  
4 calculation on net gaming revenues to the State in calendar  
5 years 2020 through 2022, the increase or reduction in wagers  
6 as a result of removing non-cashable vouchers, coupons, and  
7 electronic promotions from this calculation, the effect of the  
8 tax rates in subsection (a-5) on net gaming revenues to this  
9 State, and proposed modifications to the calculation.

10 (a-10) The taxes imposed by this Section shall be paid by  
11 the licensed owner or the organization gaming licensee to the  
12 Board not later than 5:00 o'clock p.m. of the day after the day  
13 when the wagers were made.

14 (a-15) If the privilege tax imposed under subsection (a-3)  
15 is no longer imposed pursuant to item (i) of the last paragraph  
16 of subsection (a-3), then by June 15 of each year, each owners  
17 licensee, other than an owners licensee that admitted 1,000,000  
18 persons or fewer in calendar year 2004, must, in addition to  
19 the payment of all amounts otherwise due under this Section,  
20 pay to the Board a reconciliation payment in the amount, if  
21 any, by which the licensed owner's base amount exceeds the  
22 amount of net privilege tax paid by the licensed owner to the  
23 Board in the then current State fiscal year. A licensed owner's  
24 net privilege tax obligation due for the balance of the State  
25 fiscal year shall be reduced up to the total of the amount paid  
26 by the licensed owner in its June 15 reconciliation payment.

1 The obligation imposed by this subsection (a-15) is binding on  
2 any person, firm, corporation, or other entity that acquires an  
3 ownership interest in any such owners license. The obligation  
4 imposed under this subsection (a-15) terminates on the earliest  
5 of: (i) July 1, 2007, (ii) the first day after the effective  
6 date of this amendatory Act of the 94th General Assembly that  
7 riverboat gambling operations are conducted pursuant to a  
8 dormant license, (iii) the first day that riverboat gambling  
9 operations are conducted under the authority of an owners  
10 license that is in addition to the 10 owners licenses initially  
11 authorized under this Act, or (iv) the first day that a  
12 licensee under the Illinois Horse Racing Act of 1975 conducts  
13 gaming operations with slot machines or other electronic gaming  
14 devices. The Board must reduce the obligation imposed under  
15 this subsection (a-15) by an amount the Board deems reasonable  
16 for any of the following reasons: (A) an act or acts of God,  
17 (B) an act of bioterrorism or terrorism or a bioterrorism or  
18 terrorism threat that was investigated by a law enforcement  
19 agency, or (C) a condition beyond the control of the owners  
20 licensee that does not result from any act or omission by the  
21 owners licensee or any of its agents and that poses a hazardous  
22 threat to the health and safety of patrons. If an owners  
23 licensee pays an amount in excess of its liability under this  
24 Section, the Board shall apply the overpayment to future  
25 payments required under this Section.

26 For purposes of this subsection (a-15):

1 "Act of God" means an incident caused by the operation of  
2 an extraordinary force that cannot be foreseen, that cannot be  
3 avoided by the exercise of due care, and for which no person  
4 can be held liable.

5 "Base amount" means the following:

6 For a riverboat in Alton, \$31,000,000.

7 For a riverboat in East Peoria, \$43,000,000.

8 For the Empress riverboat in Joliet, \$86,000,000.

9 For a riverboat in Metropolis, \$45,000,000.

10 For the Harrah's riverboat in Joliet, \$114,000,000.

11 For a riverboat in Aurora, \$86,000,000.

12 For a riverboat in East St. Louis, \$48,500,000.

13 For a riverboat in Elgin, \$198,000,000.

14 "Dormant license" has the meaning ascribed to it in  
15 subsection (a-3).

16 "Net privilege tax" means all privilege taxes paid by a  
17 licensed owner to the Board under this Section, less all  
18 payments made from the State Gaming Fund pursuant to subsection  
19 (b) of this Section.

20 The changes made to this subsection (a-15) by Public Act  
21 94-839 are intended to restate and clarify the intent of Public  
22 Act 94-673 with respect to the amount of the payments required  
23 to be made under this subsection by an owners licensee to the  
24 Board.

25 (b) From the tax revenue from riverboat or casino gambling  
26 deposited in the State Gaming Fund under this Section, an

1 amount equal to 5% of adjusted gross receipts generated by a  
2 riverboat or a casino, other than a riverboat or casino  
3 designated in paragraph (1), (3), or (4) of subsection (e-5) of  
4 Section 7, shall be paid monthly, ~~subject to appropriation by~~  
5 ~~the General Assembly,~~ to the unit of local government in which  
6 the casino is located or that is designated as the home dock of  
7 the riverboat. Notwithstanding anything to the contrary,  
8 beginning on the first day that an owners licensee under  
9 paragraph (1), (2), (3), (4), (5), or (6) of subsection (e-5)  
10 of Section 7 conducts gambling operations, either in a  
11 temporary facility or a permanent facility, and for 2 years  
12 thereafter, a unit of local government designated as the home  
13 dock of a riverboat whose license was issued before January 1,  
14 2019, other than a riverboat conducting gambling operations in  
15 the City of East St. Louis, shall not receive less under this  
16 subsection (b) than the amount the unit of local government  
17 received under this subsection (b) in calendar year 2018.  
18 Notwithstanding anything to the contrary and because the City  
19 of East St. Louis is a financially distressed city, beginning  
20 on the first day that an owners licensee under paragraph (1),  
21 (2), (3), (4), (5), or (6) of subsection (e-5) of Section 7  
22 conducts gambling operations, either in a temporary facility or  
23 a permanent facility, and for 10 years thereafter, a unit of  
24 local government designated as the home dock of a riverboat  
25 conducting gambling operations in the City of East St. Louis  
26 shall not receive less under this subsection (b) than the



1 amount the unit of local government received under this  
2 subsection (b) in calendar year 2018.

3 From the tax revenue deposited in the State Gaming Fund  
4 pursuant to riverboat or casino gambling operations conducted  
5 by a licensed manager on behalf of the State, an amount equal  
6 to 5% of adjusted gross receipts generated pursuant to those  
7 riverboat or casino gambling operations shall be paid monthly,  
8 ~~subject to appropriation by the General Assembly,~~ to the unit  
9 of local government that is designated as the home dock of the  
10 riverboat upon which those riverboat gambling operations are  
11 conducted or in which the casino is located.

12 From the tax revenue from riverboat or casino gambling  
13 deposited in the State Gaming Fund under this Section, an  
14 amount equal to 5% of the adjusted gross receipts generated by  
15 a riverboat designated in paragraph (3) of subsection (e-5) of  
16 Section 7 shall be divided and remitted monthly, subject to  
17 appropriation, as follows: 70% to Waukegan, 10% to Park City,  
18 15% to North Chicago, and 5% to Lake County.

19 From the tax revenue from riverboat or casino gambling  
20 deposited in the State Gaming Fund under this Section, an  
21 amount equal to 5% of the adjusted gross receipts generated by  
22 a riverboat designated in paragraph (4) of subsection (e-5) of  
23 Section 7 shall be remitted monthly, ~~subject to appropriation,~~  
24 as follows: 70% to the City of Rockford, 5% to the City of  
25 Loves Park, 5% to the Village of Machesney, and 20% to  
26 Winnebago County.

1           From the tax revenue from riverboat or casino gambling  
2 deposited in the State Gaming Fund under this Section, an  
3 amount equal to 5% of the adjusted gross receipts generated by  
4 a riverboat designated in paragraph (5) of subsection (e-5) of  
5 Section 7 shall be remitted monthly, ~~subject to appropriation,~~  
6 as follows: 2% to the unit of local government in which the  
7 riverboat or casino is located, and 3% shall be distributed:  
8 (A) in accordance with a regional capital development plan  
9 entered into by the following communities: Village of Beecher,  
10 City of Blue Island, Village of Burnham, City of Calumet City,  
11 Village of Calumet Park, City of Chicago Heights, City of  
12 Country Club Hills, Village of Crestwood, Village of Crete,  
13 Village of Dixmoor, Village of Dolton, Village of East Hazel  
14 Crest, Village of Flossmoor, Village of Ford Heights, Village  
15 of Glenwood, City of Harvey, Village of Hazel Crest, Village of  
16 Homewood, Village of Lansing, Village of Lynwood, City of  
17 Markham, Village of Matteson, Village of Midlothian, Village of  
18 Monee, City of Oak Forest, Village of Olympia Fields, Village  
19 of Orland Hills, Village of Orland Park, City of Palos Heights,  
20 Village of Park Forest, Village of Phoenix, Village of Posen,  
21 Village of Richton Park, Village of Riverdale, Village of  
22 Robbins, Village of Sauk Village, Village of South Chicago  
23 Heights, Village of South Holland, Village of Steger, Village  
24 of Thornton, Village of Tinley Park, Village of University Park  
25 and Village of Worth; or (B) if no regional capital development  
26 plan exists, equally among the communities listed in item (A)

1 to be used for capital expenditures or public pension payments,  
2 or both.

3 Units of local government may refund any portion of the  
4 payment that they receive pursuant to this subsection (b) to  
5 the riverboat or casino.

6 (b-4) Beginning on the first day the licensee under  
7 paragraph (5) of subsection (e-5) of Section 7 conducts  
8 gambling operations, either in a temporary facility or a  
9 permanent facility, and ending on July 31, 2042, from the tax  
10 revenue deposited in the State Gaming Fund under this Section,  
11 \$5,000,000 shall be paid annually, subject to appropriation, to  
12 the host municipality of that owners licensee of a license  
13 issued or re-issued pursuant to Section 7.1 of this Act before  
14 January 1, 2012. Payments received by the host municipality  
15 pursuant to this subsection (b-4) may not be shared with any  
16 other unit of local government.

17 (b-5) Beginning on June 28, 2019 (the effective date of  
18 Public Act 101-31) ~~this amendatory Act of the 101st General~~  
19 ~~Assembly,~~ from the tax revenue deposited in the State Gaming  
20 Fund under this Section, an amount equal to 3% of adjusted  
21 gross receipts generated by each organization gaming facility  
22 located outside Madison County shall be paid monthly, ~~subject~~  
23 ~~to appropriation by the General Assembly,~~ to a municipality  
24 other than the Village of Stickney in which each organization  
25 gaming facility is located or, if the organization gaming  
26 facility is not located within a municipality, to the county in

1 which the organization gaming facility is located, except as  
2 otherwise provided in this Section. From the tax revenue  
3 deposited in the State Gaming Fund under this Section, an  
4 amount equal to 3% of adjusted gross receipts generated by an  
5 organization gaming facility located in the Village of Stickney  
6 shall be paid monthly, ~~subject to appropriation by the General~~  
7 ~~Assembly,~~ as follows: 25% to the Village of Stickney, 5% to the  
8 City of Berwyn, 50% to the Town of Cicero, and 20% to the  
9 Stickney Public Health District.

10 From the tax revenue deposited in the State Gaming Fund  
11 under this Section, an amount equal to 5% of adjusted gross  
12 receipts generated by an organization gaming facility located  
13 in the City of Collinsville shall be paid monthly, ~~subject to~~  
14 ~~appropriation by the General Assembly,~~ as follows: 30% to the  
15 City of Alton, 30% to the City of East St. Louis, and 40% to the  
16 City of Collinsville.

17 Municipalities and counties may refund any portion of the  
18 payment that they receive pursuant to this subsection (b-5) to  
19 the organization gaming facility.

20 (b-6) Beginning on June 28, 2019 (the effective date of  
21 Public Act 101-31) ~~this amendatory Act of the 101st General~~  
22 ~~Assembly,~~ from the tax revenue deposited in the State Gaming  
23 Fund under this Section, an amount equal to 2% of adjusted  
24 gross receipts generated by an organization gaming facility  
25 located outside Madison County shall be paid monthly, ~~subject~~  
26 ~~to appropriation by the General Assembly,~~ to the county in

1 which the organization gaming facility is located for the  
2 purposes of its criminal justice system or health care system.

3 Counties may refund any portion of the payment that they  
4 receive pursuant to this subsection (b-6) to the organization  
5 gaming facility.

6 (b-7) From the tax revenue from the organization gaming  
7 licensee located in one of the following townships of Cook  
8 County: Bloom, Bremen, Calumet, Orland, Rich, Thornton, or  
9 Worth, an amount equal to 5% of the adjusted gross receipts  
10 generated by that organization gaming licensee shall be  
11 remitted monthly, ~~subject to appropriation,~~ as follows: 2% to  
12 the unit of local government in which the organization gaming  
13 licensee is located, and 3% shall be distributed: (A) in  
14 accordance with a regional capital development plan entered  
15 into by the following communities: Village of Beecher, City of  
16 Blue Island, Village of Burnham, City of Calumet City, Village  
17 of Calumet Park, City of Chicago Heights, City of Country Club  
18 Hills, Village of Crestwood, Village of Crete, Village of  
19 Dixmoor, Village of Dolton, Village of East Hazel Crest,  
20 Village of Flossmoor, Village of Ford Heights, Village of  
21 Glenwood, City of Harvey, Village of Hazel Crest, Village of  
22 Homewood, Village of Lansing, Village of Lynwood, City of  
23 Markham, Village of Matteson, Village of Midlothian, Village of  
24 Monee, City of Oak Forest, Village of Olympia Fields, Village  
25 of Orland Hills, Village of Orland Park, City of Palos Heights,  
26 Village of Park Forest, Village of Phoenix, Village of Posen,

1 Village of Richton Park, Village of Riverdale, Village of  
2 Robbins, Village of Sauk Village, Village of South Chicago  
3 Heights, Village of South Holland, Village of Steger, Village  
4 of Thornton, Village of Tinley Park, Village of University  
5 Park, and Village of Worth; or (B) if no regional capital  
6 development plan exists, equally among the communities listed  
7 in item (A) to be used for capital expenditures or public  
8 pension payments, or both.

9 (b-8) In lieu of the payments under subsection (b) of this  
10 Section, the tax revenue from the privilege tax imposed by  
11 subsection (a-5.5) shall be paid monthly, ~~subject to~~  
12 ~~appropriation by the General Assembly,~~ to the City of Chicago  
13 and shall be expended or obligated by the City of Chicago for  
14 pension payments in accordance with Public Act 99-506.

15 (c) Appropriations, as approved by the General Assembly,  
16 may be made from the State Gaming Fund to the Board (i) for the  
17 administration and enforcement of this Act and the Video Gaming  
18 Act, (ii) for distribution to the Department of State Police  
19 and to the Department of Revenue for the enforcement of this  
20 Act, and the Video Gaming Act, and (iii) to the Department of  
21 Human Services for the administration of programs to treat  
22 problem gambling, including problem gambling from sports  
23 wagering. The Board's annual appropriations request must  
24 separately state its funding needs for the regulation of gaming  
25 authorized under Section 7.7, riverboat gaming, casino gaming,  
26 video gaming, and sports wagering.

1 (c-2) An amount equal to 2% of the adjusted gross receipts  
2 generated by an organization gaming facility located within a  
3 home rule county with a population of over 3,000,000  
4 inhabitants shall be paid, ~~subject to appropriation from the~~  
5 ~~General Assembly,~~ from the State Gaming Fund to the home rule  
6 county in which the organization gaming licensee is located for  
7 the purpose of enhancing the county's criminal justice system.

8 (c-3) Appropriations, as approved by the General Assembly,  
9 may be made from the tax revenue deposited into the State  
10 Gaming Fund from organization gaming licensees pursuant to this  
11 Section for the administration and enforcement of this Act.

12 (c-4) After payments required under subsections (b),  
13 (b-5), (b-6), (b-7), (c), (c-2), and (c-3) have been made from  
14 the tax revenue from organization gaming licensees deposited  
15 into the State Gaming Fund under this Section, all remaining  
16 amounts from organization gaming licensees shall be  
17 transferred into the Capital Projects Fund.

18 (c-5) (Blank).

19 (c-10) Each year the General Assembly shall appropriate  
20 from the General Revenue Fund to the Education Assistance Fund  
21 an amount equal to the amount paid into the Horse Racing Equity  
22 Fund pursuant to subsection (c-5) in the prior calendar year.

23 (c-15) After the payments required under subsections (b),  
24 (c), and (c-5) have been made, an amount equal to 2% of the  
25 adjusted gross receipts of (1) an owners licensee that  
26 relocates pursuant to Section 11.2, (2) an owners licensee

1 conducting riverboat gambling operations pursuant to an owners  
2 license that is initially issued after June 25, 1999, or (3)  
3 the first riverboat gambling operations conducted by a licensed  
4 manager on behalf of the State under Section 7.3, whichever  
5 comes first, shall be paid, subject to appropriation from the  
6 General Assembly, from the State Gaming Fund to each home rule  
7 county with a population of over 3,000,000 inhabitants for the  
8 purpose of enhancing the county's criminal justice system.

9 (c-20) Each year the General Assembly shall appropriate  
10 from the General Revenue Fund to the Education Assistance Fund  
11 an amount equal to the amount paid to each home rule county  
12 with a population of over 3,000,000 inhabitants pursuant to  
13 subsection (c-15) in the prior calendar year.

14 (c-21) After the payments required under subsections (b),  
15 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), and (c-4) have  
16 been made, an amount equal to 2% of the adjusted gross receipts  
17 generated by the owners licensee under paragraph (1) of  
18 subsection (e-5) of Section 7 shall be paid, subject to  
19 appropriation from the General Assembly, from the State Gaming  
20 Fund to the home rule county in which the owners licensee is  
21 located for the purpose of enhancing the county's criminal  
22 justice system.

23 (c-22) After the payments required under subsections (b),  
24 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), (c-4), and  
25 (c-21) have been made, an amount equal to 2% of the adjusted  
26 gross receipts generated by the owners licensee under paragraph



1 (5) of subsection (e-5) of Section 7 shall be paid, subject to  
2 appropriation from the General Assembly, from the State Gaming  
3 Fund to the home rule county in which the owners licensee is  
4 located for the purpose of enhancing the county's criminal  
5 justice system.

6 (c-25) From July 1, 2013 and each July 1 thereafter through  
7 July 1, 2019, \$1,600,000 shall be transferred from the State  
8 Gaming Fund to the Chicago State University Education  
9 Improvement Fund.

10 On July 1, 2020 and each July 1 thereafter, \$3,000,000  
11 shall be transferred from the State Gaming Fund to the Chicago  
12 State University Education Improvement Fund.

13 (c-30) On July 1, 2013 or as soon as possible thereafter,  
14 \$92,000,000 shall be transferred from the State Gaming Fund to  
15 the School Infrastructure Fund and \$23,000,000 shall be  
16 transferred from the State Gaming Fund to the Horse Racing  
17 Equity Fund.

18 (c-35) Beginning on July 1, 2013, in addition to any amount  
19 transferred under subsection (c-30) of this Section,  
20 \$5,530,000 shall be transferred monthly from the State Gaming  
21 Fund to the School Infrastructure Fund.

22 (d) From time to time, the Board shall transfer the  
23 remainder of the funds generated by this Act into the Education  
24 Assistance Fund, created by Public Act 86-0018, of the State of  
25 Illinois.

26 (e) Nothing in this Act shall prohibit the unit of local

1 government designated as the home dock of the riverboat from  
2 entering into agreements with other units of local government  
3 in this State or in other states to share its portion of the  
4 tax revenue.

5 (f) To the extent practicable, the Board shall administer  
6 and collect the wagering taxes imposed by this Section in a  
7 manner consistent with the provisions of Sections 4, 5, 5a, 5b,  
8 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of the  
9 Retailers' Occupation Tax Act and Section 3-7 of the Uniform  
10 Penalty and Interest Act.

11 (g) Absent an enacted appropriation in any State fiscal  
12 year, this subsection shall constitute a continuing  
13 appropriation from the State Gaming Fund of all amounts  
14 necessary for the purpose of making distributions and transfers  
15 as provided in this Section. If an appropriation of the amounts  
16 set forth in this Section is enacted on or after July 1 of any  
17 calendar year, then the continuing appropriation shall  
18 discontinue for that State fiscal year, and the enacted  
19 appropriation shall supersede.

20 (Source: P.A. 101-31, Article 25, Section 25-910, eff. 6-28-19;  
21 101-31, Article 35, Section 35-55, eff. 6-28-19; revised  
22 8-23-19.)

23 Section 25. The Video Gaming Act is amended by changing  
24 Section 75 as follows:

1 (230 ILCS 40/75)

2 Sec. 75. Revenue sharing; Local Government Video Gaming  
3 Distributive Fund.

4 (a) As soon as may be after the first day of each month,  
5 the Department of Revenue shall allocate among those  
6 municipalities and counties of this State that have not  
7 prohibited video gaming pursuant to Section 27 or Section 70  
8 the amount available in the Local Government Video Gaming  
9 Distributive Fund, a special fund in the State Treasury, as  
10 provided in Section 60. The Department shall then certify such  
11 allocations to the State Comptroller, who shall pay over to  
12 those eligible municipalities and counties the respective  
13 amounts allocated to them. The amount of such funds allocable  
14 to each such municipality and county shall be in proportion to  
15 the tax revenue generated from video gaming within the eligible  
16 municipality or county compared to the tax revenue generated  
17 from video gaming Statewide.

18 (b) The amounts allocated and paid to a municipality or  
19 county of this State pursuant to the provisions of this Section  
20 may be used for any general corporate purpose authorized for  
21 that municipality or county.

22 (c) Upon determination by the Department that an amount has  
23 been paid pursuant to this Section in excess of the amount to  
24 which the county or municipality receiving such payment was  
25 entitled, the county or municipality shall, upon demand by the  
26 Department, repay such amount. If such repayment is not made

1 within a reasonable time, the Department shall withhold from  
2 future payments an amount equal to such overpayment. The  
3 Department shall redistribute the amount of such payment to the  
4 county or municipality entitled thereto.

5 (d) Absent an enacted appropriation in any State fiscal  
6 year, this subsection (d) shall constitute a continuing  
7 appropriation from the Local Government Video Gaming  
8 Distributive Fund of all amounts necessary for the purpose of  
9 making distributions to municipalities and counties as  
10 provided in this Section. If an appropriation of the amounts  
11 set forth in this Section is enacted on or after July 1 of any  
12 calendar year, then the continuing appropriation shall  
13 discontinue for that State fiscal year, and the enacted  
14 appropriation shall supersede.

15 (Source: P.A. 96-34, eff. 7-13-09.)

16 Section 99. Effective date. This Act takes effect upon  
17 becoming law.