



Sen. John J. Cullerton

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LRB094 09317 AMC 44991 a

1 AMENDMENT TO SENATE BILL 314

2 AMENDMENT NO. _____. Amend Senate Bill 314 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Horse Racing Act of 1975 is
5 amended by changing Sections 3.077, 3.12, 3.20, 3.22, 3.23, 14,
6 15, 18, 20, 25, 26, 26.2, 27, 29, and 31.1 and by adding
7 Sections 3.24, 3.25, 3.26, and 3.27 as follows:

8 (230 ILCS 5/3.077)

9 Sec. 3.077. "Non-host licensee" means a licensee, other
10 than an advance deposit wagering licensee, operating
11 concurrently with a host track.

12 (Source: P.A. 89-16, eff. 5-30-95.)

13 (230 ILCS 5/3.12) (from Ch. 8, par. 37-3.12)

14 Sec. 3.12. "Pari-mutuel system of wagering" means a form of
15 wagering on the outcome of horse races in which wagers are made
16 in various denominations on a horse or horses and all wagers
17 for each race are pooled and held by a licensee for
18 distribution in a manner approved by the Board. Wagers may be
19 placed via any method or at any location authorized under this
20 Act.

21 (Source: P.A. 89-16, eff. 5-30-95.)

22 (230 ILCS 5/3.20)

1 Sec. 3.20. "Licensee" means an individual organization
2 licensee, an inter-track wagering licensee, an ~~or~~ inter-track
3 wagering location licensee, or an advance deposit wagering
4 licensee, as the context of this Act requires.

5 (Source: P.A. 89-16, eff. 5-30-95.)

6 (230 ILCS 5/3.22)

7 Sec. 3.22. "Wagering facility" means any location at which
8 a licensee, other than an advance deposit wagering licensee,
9 may accept or receive pari-mutuel wagers under this Act.

10 (Source: P.A. 89-16, eff. 5-30-95.)

11 (230 ILCS 5/3.23)

12 Sec. 3.23. "Wagering" means, collectively, the pari-mutuel
13 system of wagering, inter-track wagering, ~~and~~ simulcast
14 wagering, and advance deposit wagering.

15 (Source: P.A. 89-16, eff. 5-30-95.)

16 (230 ILCS 5/3.24 new)

17 Sec. 3.24. Advance deposit wagering. "Advance deposit
18 wagering" means a method of pari-mutuel wagering in which an
19 individual may establish an account, deposit money into the
20 account, and use the account balance to pay for pari-mutuel
21 wagering authorized by this Act. An advance deposit wager may
22 be placed in person or from any other location approved by the
23 Board via a telephone-type device or any electronic means. Any
24 person who accepts an advance deposit wager who is not licensed
25 by the Board as an advance deposit wagering licensee shall be
26 considered in violation of this Act and the Criminal Code of
27 1961. Any advance deposit wager placed in person shall be
28 deemed to have been placed at that wagering facility.

29 (230 ILCS 5/3.25 new)

30 Sec. 3.25. Advance deposit wagering fee. "Advance deposit

1 wagering fee" means the amount paid to or retained by a person,
2 as defined in Section 3.14, for the purpose of administering a
3 pari-mutuel system of advance deposit wagering.

4 (230 ILCS 5/3.26 new)

5 Sec. 3.26. Source market fee. "Source market fee" means any
6 amount remaining from advance deposit wagering after payment of
7 winning wagers, any breakage, any privilege or pari-mutuel tax,
8 any interstate commission fee, and any advance deposit wagering
9 fees.

10 (230 ILCS 5/3.27 new)

11 Sec. 3.27. Advance deposit wagering licensee. "Advance
12 deposit wagering licensee" means a person licensed by the Board
13 to conduct advance deposit wagering. An advance deposit
14 wagering licensee shall be an organization licensee or a person
15 or third party who contracts with an organization licensee in
16 order to conduct advance deposit wagering.

17 (230 ILCS 5/14) (from Ch. 8, par. 37-14)

18 Sec. 14. (a) The Board shall hold regular and special
19 meetings at such times and places as may be necessary to
20 perform properly and effectively all duties required under this
21 Act. A majority of the members of the Board shall constitute a
22 quorum for the transaction of any business, for the performance
23 of any duty, or for the exercise of any power which this Act
24 requires the Board members to transact, perform or exercise en
25 banc, except that upon order of the Board one of the Board
26 members may conduct the hearing provided in Section 16. The
27 Board member conducting such hearing shall have all powers and
28 rights granted to the Board in this Act. The record made at the
29 hearing shall be reviewed by the Board, or a majority thereof,
30 and the findings and decision of the majority of the Board
31 shall constitute the order of the Board in such case.

1 (b) The Board shall obtain a court reporter who will be
2 present at each regular and special meeting and proceeding and
3 who shall make accurate transcriptions thereof except that when
4 in the judgment of the Board an emergency situation requires a
5 meeting by teleconference, the executive director shall
6 prepare minutes of the meeting indicating the date and time of
7 the meeting and which members of the Board were present or
8 absent, summarizing all matters proposed, deliberated, or
9 decided at the meeting, and indicating the results of all votes
10 taken. The public shall be allowed to listen to the proceedings
11 of that meeting at all Board branch offices.

12 (c) The Board shall provide records which are separate and
13 distinct from the records of any other State board or
14 commission. Such records shall be available for public
15 inspection and shall accurately reflect all Board proceedings.

16 (d) The Board shall file a written annual report with the
17 Governor on or before ~~May~~ March 1 each year and such additional
18 reports as the Governor may request. The annual report shall
19 include a statement of receipts and disbursements by the Board,
20 actions taken by the Board, a report on the industry's progress
21 toward the policy objectives established in Section 1.2 of this
22 Act, and any additional information and recommendations which
23 the Board may deem valuable or which the Governor may request.

24 (e) The Board shall maintain a branch office on the ground
25 of every organization licensee during the organization
26 licensee's race meeting, which office shall be kept open
27 throughout the time the race meeting is held. The Board shall
28 designate one of its members, or an authorized agent of the
29 Board who shall have the authority to act for the Board, to be
30 in charge of the branch office during the time it is required
31 to be kept open.

32 (Source: P.A. 91-40, eff. 6-25-99.)

33 (230 ILCS 5/15) (from Ch. 8, par. 37-15)

1 Sec. 15. (a) The Board shall, in its discretion, issue
2 occupation licenses to horse owners, trainers, harness
3 drivers, jockeys, agents, apprentices, grooms, stable foremen,
4 exercise persons, veterinarians, valets, blacksmiths,
5 concessionaires and others designated by the Board whose work,
6 in whole or in part, is conducted upon facilities within the
7 State. Such occupation licenses will be obtained prior to the
8 persons engaging in their vocation upon such facilities. The
9 Board shall not license pari-mutuel clerks, parking
10 attendants, security guards and employees of concessionaires.
11 No occupation license shall be required of any person who works
12 at facilities within this State as a pari-mutuel clerk, parking
13 attendant, security guard or as an employee of a
14 concessionaire. Concessionaires of the Illinois State Fair and
15 DuQuoin State Fair and employees of the Illinois Department of
16 Agriculture shall not be required to obtain an occupation
17 license by the Board.

18 (b) Each application for an occupation license shall be on
19 forms prescribed by the Board. Such license, when issued, shall
20 be for the period ending December 31 of each year, except that
21 the Board in its discretion may grant 3-year licenses. The
22 application shall be accompanied by a fee of not more than \$75
23 ~~\$25~~ per year or, in the case of 3-year occupation license
24 applications, a fee of not more than \$180 ~~\$60~~. Each applicant
25 shall set forth in the application his full name and address,
26 and if he had been issued prior occupation licenses or has been
27 licensed in any other state under any other name, such name,
28 his age, whether or not a permit or license issued to him in
29 any other state has been suspended or revoked and if so whether
30 such suspension or revocation is in effect at the time of the
31 application, and such other information as the Board may
32 require. Fees for registration of stable names shall not exceed
33 \$150 ~~\$50.00~~.

34 (c) The Board may in its discretion refuse an occupation

1 license to any person:

2 (1) who has been convicted of a crime;

3 (2) who is unqualified to perform the duties required
4 of such applicant;

5 (3) who fails to disclose or states falsely any
6 information called for in the application;

7 (4) who has been found guilty of a violation of this
8 Act or of the rules and regulations of the Board; or

9 (5) whose license or permit has been suspended, revoked
10 or denied for just cause in any other state.

11 (d) The Board may suspend or revoke any occupation license:

12 (1) for violation of any of the provisions of this Act;

13 or

14 (2) for violation of any of the rules or regulations of
15 the Board; or

16 (3) for any cause which, if known to the Board, would
17 have justified the Board in refusing to issue such
18 occupation license; or

19 (4) for any other just cause.

20 (e) Each applicant shall submit his or her fingerprints
21 to the Department of State Police in the form and manner
22 prescribed by the Department of State Police. These
23 fingerprints shall be checked against the fingerprint records
24 now and hereafter filed in the Department of State Police and
25 Federal Bureau of Investigation criminal history records
26 databases. The Department of State Police shall charge a fee
27 for conducting the criminal history records check, which shall
28 be deposited in the State Police Services Fund and shall not
29 exceed the actual cost of the records check. The Department of
30 State Police shall furnish, pursuant to positive
31 identification, records of conviction to the Board. Each
32 applicant for licensure shall submit with his occupation
33 license application, on forms provided by the Board, 2 sets of
34 his fingerprints. All such applicants shall appear in person at

1 the location designated by the Board for the purpose of
2 submitting such sets of fingerprints; however, with the prior
3 approval of a State steward, an applicant may have such sets of
4 fingerprints taken by an official law enforcement agency and
5 submitted to the Board.

6 (f) The Board may, in its discretion, issue an occupation
7 license without submission of fingerprints ~~if an applicant has~~
8 ~~been duly licensed in another recognized racing jurisdiction~~
9 ~~after submitting fingerprints that were subjected to a Federal~~
10 ~~Bureau of Investigation criminal history background check in~~
11 ~~that jurisdiction.~~

12 (Source: P.A. 93-418, eff. 1-1-04.)

13 (230 ILCS 5/18) (from Ch. 8, par. 37-18)

14 Sec. 18. (a) Together with its application, each applicant
15 for racing dates shall deliver to the Board a certified check
16 or bank draft payable to the order of the Board for \$10,000
17 ~~\$1,000~~. In the event the applicant applies for racing dates in
18 2 or 3 successive calendar years as provided in subsection (b)
19 of Section 21, the fee shall be \$20,000 ~~\$2,000~~. Filing fees
20 shall not be refunded in the event the application is denied.

21 (b) In addition to the filing fee of \$10,000 ~~\$1000~~ and the
22 fees provided in subsection (j) of Section 20, each
23 organization licensee shall pay a license fee of \$200 ~~\$100~~ for
24 each racing program on which its daily pari-mutuel handle is
25 \$100,000 or more but less than \$400,000 ~~or more but less than~~
26 ~~\$700,000~~, and a license fee of \$400 ~~\$200~~ for each racing
27 program on which its daily pari-mutuel handle is \$400,000
28 ~~\$700,000~~ or more. The additional fees required to be paid under
29 this Section by this amendatory Act of 1982 shall be remitted
30 by the organization licensee to the Illinois Racing Board with
31 each day's graduated privilege tax or pari-mutuel tax and
32 breakage as provided under Section 27.

33 (c) Sections 11-42-1, 11-42-5, and 11-54-1 of the "Illinois

1 Municipal Code," approved May 29, 1961, as now or hereafter
2 amended, shall not apply to any license under this Act.

3 (Source: P.A. 91-40, eff. 6-25-99.)

4 (230 ILCS 5/20) (from Ch. 8, par. 37-20)

5 Sec. 20. (a) Any person desiring to conduct a horse race
6 meeting may apply to the Board for an organization license. The
7 application shall be made on a form prescribed and furnished by
8 the Board. The application shall specify:

9 (1) the dates on which it intends to conduct the horse
10 race meeting, which dates shall be provided under Section
11 21;

12 (2) the hours of each racing day between which it
13 intends to hold or conduct horse racing at such meeting;

14 (3) the location where it proposes to conduct the
15 meeting; and

16 (4) any other information the Board may reasonably
17 require.

18 (b) A separate application for an organization license
19 shall be filed for each horse race meeting which such person
20 proposes to hold. Any such application, if made by an
21 individual, or by any individual as trustee, shall be signed
22 and verified under oath by such individual. If made by
23 individuals or a partnership, it shall be signed and verified
24 under oath by at least 2 of such individuals or members of such
25 partnership as the case may be. If made by an association,
26 corporation, corporate trustee or any other entity, it shall be
27 signed by the president and attested by the secretary or
28 assistant secretary under the seal of such association, trust
29 or corporation if it has a seal, and shall also be verified
30 under oath by one of the signing officers.

31 (c) The application shall specify the name of the persons,
32 association, trust, or corporation making such application and
33 the post office address of the applicant; if the applicant is a

1 trustee, the names and addresses of the beneficiaries; if a
2 corporation, the names and post office addresses of all
3 officers, stockholders and directors; or if such stockholders
4 hold stock as a nominee or fiduciary, the names and post office
5 addresses of these persons, partnerships, corporations, or
6 trusts who are the beneficial owners thereof or who are
7 beneficially interested therein; and if a partnership, the
8 names and post office addresses of all partners, general or
9 limited; if the applicant is a corporation, the name of the
10 state of its incorporation shall be specified.

11 (d) The applicant shall execute and file with the Board a
12 good faith affirmative action plan to recruit, train, and
13 upgrade minorities in all classifications within the
14 association.

15 (e) With such application there shall be delivered to the
16 Board a certified check or bank draft payable to the order of
17 the Board for an amount equal to \$10,000 ~~\$1,000~~. All
18 applications for the issuance of an organization license shall
19 be filed with the Board before August 1 of the year prior to
20 the year for which application is made and shall be acted upon
21 by the Board at a meeting to be held on such date as shall be
22 fixed by the Board during the last 15 days of September of such
23 prior year. At such meeting, the Board shall announce the award
24 of the racing meets, live racing schedule, and designation of
25 host track to the applicants and its approval or disapproval of
26 each application. No announcement shall be considered binding
27 until a formal order is executed by the Board, which shall be
28 executed no later than October 15 of that prior year. Absent
29 the agreement of the affected organization licensees, the Board
30 shall not grant overlapping race meetings to 2 or more tracks
31 that are within 100 miles of each other to conduct the
32 thoroughbred racing.

33 (e-5) In reviewing an application for the purpose of
34 granting an organization license consistent with the best

1 interests of the public and the sport of horse racing, the
2 Board shall consider:

3 (1) the character, reputation, experience, and
4 financial integrity of the applicant and of any other
5 separate person that either:

6 (i) controls the applicant, directly or
7 indirectly, or

8 (ii) is controlled, directly or indirectly, by
9 that applicant or by a person who controls, directly or
10 indirectly, that applicant;

11 (2) the applicant's facilities or proposed facilities
12 for conducting horse racing;

13 (3) the total revenue without regard to Section 32.1 to
14 be derived by the State and horsemen from the applicant's
15 conducting a race meeting;

16 (4) the applicant's good faith affirmative action plan
17 to recruit, train, and upgrade minorities in all employment
18 classifications;

19 (5) the applicant's financial ability to purchase and
20 maintain adequate liability and casualty insurance;

21 (6) the applicant's proposed and prior year's
22 promotional and marketing activities and expenditures of
23 the applicant associated with those activities;

24 (7) an agreement, if any, among organization licensees
25 as provided in subsection (b) of Section 21 of this Act;
26 and

27 (8) the extent to which the applicant exceeds or meets
28 other standards for the issuance of an organization license
29 that the Board shall adopt by rule.

30 (9) whether the applicant has sufficient
31 capitalization with which to organize, promote, and
32 operate a race meet in the succeeding year.

33 (10) the applicant's support of live racing and the
34 growth of the Illinois horse racing industry, as measured

1 by the following factors:

2 (A) The applicant's efforts in the prior and
3 proposed year to increase wagering on Illinois races
4 and the purses generated.

5 (B) The applicant's efforts in the prior and
6 proposed year to market and promote Illinois racing.

7 (C) The applicant's efforts to maintain and
8 improve its racing facility.

9 In granting organization licenses and allocating dates for
10 horse race meetings, the Board shall have discretion to
11 determine an overall schedule, including required simulcasts
12 of Illinois races by host tracks that will, in its judgment, be
13 conducive to the best interests of the public and the sport of
14 horse racing.

15 (e-10) The Illinois Administrative Procedure Act shall
16 apply to administrative procedures of the Board under this Act
17 for the granting of an organization license, except that (1)
18 notwithstanding the provisions of subsection (b) of Section
19 10-40 of the Illinois Administrative Procedure Act regarding
20 cross-examination, the Board may prescribe rules limiting the
21 right of an applicant or participant in any proceeding to award
22 an organization license to conduct cross-examination of
23 witnesses at that proceeding where that cross-examination
24 would unduly obstruct the timely award of an organization
25 license under subsection (e) of Section 20 of this Act; (2) the
26 provisions of Section 10-45 of the Illinois Administrative
27 Procedure Act regarding proposals for decision are excluded
28 under this Act; (3) notwithstanding the provisions of
29 subsection (a) of Section 10-60 of the Illinois Administrative
30 Procedure Act regarding ex parte communications, the Board may
31 prescribe rules allowing ex parte communications with
32 applicants or participants in a proceeding to award an
33 organization license where conducting those communications
34 would be in the best interest of racing, provided all those

1 communications are made part of the record of that proceeding
2 pursuant to subsection (c) of Section 10-60 of the Illinois
3 Administrative Procedure Act; (4) the provisions of Section 14a
4 of this Act and the rules of the Board promulgated under that
5 Section shall apply instead of the provisions of Article 10 of
6 the Illinois Administrative Procedure Act regarding
7 administrative law judges; and (5) the provisions of subsection
8 (d) of Section 10-65 of the Illinois Administrative Procedure
9 Act that prevent summary suspension of a license pending
10 revocation or other action shall not apply.

11 (f) The Board may allot racing dates to an organization
12 licensee for more than one calendar year but for no more than 3
13 successive calendar years in advance, provided that the Board
14 shall review such allotment for more than one calendar year
15 prior to each year for which such allotment has been made. The
16 granting of an organization license to a person constitutes a
17 privilege to conduct a horse race meeting under the provisions
18 of this Act, and no person granted an organization license
19 shall be deemed to have a vested interest, property right, or
20 future expectation to receive an organization license in any
21 subsequent year as a result of the granting of an organization
22 license. Organization licenses shall be subject to revocation
23 if the organization licensee has violated any provision of this
24 Act or the rules and regulations promulgated under this Act or
25 has been convicted of a crime or has failed to disclose or has
26 stated falsely any information called for in the application
27 for an organization license. Any organization license
28 revocation proceeding shall be in accordance with Section 16
29 regarding suspension and revocation of occupation licenses.

30 (f-5) If, (i) an applicant does not file an acceptance of
31 the racing dates awarded by the Board as required under part
32 (1) of subsection (h) of this Section 20, or (ii) an
33 organization licensee has its license suspended or revoked
34 under this Act, the Board, upon conducting an emergency hearing

1 as provided for in this Act, may reaward on an emergency basis
2 pursuant to rules established by the Board, racing dates not
3 accepted or the racing dates associated with any suspension or
4 revocation period to one or more organization licensees, new
5 applicants, or any combination thereof, upon terms and
6 conditions that the Board determines are in the best interest
7 of racing, provided, the organization licensees or new
8 applicants receiving the awarded racing dates file an
9 acceptance of those reawarded racing dates as required under
10 paragraph (1) of subsection (h) of this Section 20 and comply
11 with the other provisions of this Act. The Illinois
12 Administrative Procedures Act shall not apply to the
13 administrative procedures of the Board in conducting the
14 emergency hearing and the reallocation of racing dates on an
15 emergency basis.

16 (g) (Blank).

17 (h) The Board shall send the applicant a copy of its
18 formally executed order by certified mail addressed to the
19 applicant at the address stated in his application, which
20 notice shall be mailed within 5 days of the date the formal
21 order is executed.

22 Each applicant notified shall, within 10 days after receipt
23 of the final executed order of the Board awarding racing dates:

24 (1) file with the Board an acceptance of such award in
25 the form prescribed by the Board;

26 (2) pay to the Board an additional amount equal to \$200
27 ~~\$110~~ for each racing date awarded; and

28 (3) file with the Board the bonds required in Sections
29 21 and 25 at least 20 days prior to the first day of each
30 race meeting.

31 Upon compliance with the provisions of paragraphs (1), (2), and
32 (3) of this subsection (h), the applicant shall be issued an
33 organization license.

34 If any applicant fails to comply with this Section or fails

1 to pay the organization license fees herein provided, no
2 organization license shall be issued to such applicant.

3 (Source: P.A. 91-40, eff. 6-25-99.)

4 (230 ILCS 5/25) (from Ch. 8, par. 37-25)

5 Sec. 25. An admission fee shall be assessed for each person
6 charged admission when ~~There shall be paid to the Board at such~~
7 ~~time or times as it shall prescribe, the sum of fifteen cents~~
8 ~~(15¢) for each person~~ entering the grounds or enclosure of each
9 organization licensee and inter-track wagering licensee, ~~upon~~
10 ~~a ticket of admission~~ except as provided in subsection (g) of
11 Section 27 of this Act. The admission fee shall be \$0.15. If
12 tickets are issued for more than one day then the admission fee
13 ~~sum of fifteen cents (15¢)~~ shall be paid for each person using
14 such ticket on each day that the same shall be used. Provided,
15 however, that no charge shall be made on tickets of admission
16 issued to and in the name of directors, officers, agents or
17 employees of the organization licensee, or inter-track
18 wagering licensee, or to owners, trainers, jockeys, drivers and
19 their employees or to any person or persons entering the
20 grounds or enclosure for the transaction of business in
21 connection with such race meeting. The organization licensee or
22 inter-track wagering licensee may, if it desires, collect such
23 amount from each ticket holder in addition to the amount or
24 amounts charged for such ticket of admission.

25 Accurate records and books shall at all times be kept and
26 maintained by the organization licensees and inter-track
27 wagering licensees showing the admission tickets issued and
28 used on each racing day and the attendance thereat of each
29 horse racing meeting. The Board or its duly authorized
30 representative or representatives shall at all reasonable
31 times have access to the admission records of any organization
32 licensee and inter-track wagering licensee for the purpose of
33 examining and checking the same and ascertaining whether or not

1 the proper amount has been or is being paid the State of
2 Illinois as herein provided. The Board shall also require,
3 before issuing any license, that the licensee shall execute and
4 deliver to it a bond, payable to the State of Illinois, in such
5 sum as it shall determine, not, however, in excess of fifty
6 thousand dollars (\$50,000), with a surety or sureties to be
7 approved by it, conditioned for the payment of all sums due and
8 payable or collected by it under this Section upon admission
9 fees received for any particular racing meetings. The Board may
10 also from time to time require sworn statements of the number
11 or numbers of such admissions and may prescribe blanks upon
12 which such reports shall be made. Any organization licensee or
13 inter-track wagering licensee failing or refusing to pay the
14 amount found to be due as herein provided, shall be deemed
15 guilty of a business offense and upon conviction shall be
16 punished by a fine of not more than five thousand dollars
17 (\$5,000) in addition to the amount due from such organization
18 licensee or inter-track wagering licensee as herein provided.
19 All fines paid into court by an organization licensee or
20 inter-track wagering licensee found guilty of violating this
21 Section shall be transmitted and paid over by the clerk of the
22 court to the Board.

23 (Source: P.A. 88-495; 89-16, eff. 5-30-95.)

24 (230 ILCS 5/26) (from Ch. 8, par. 37-26)

25 Sec. 26. Wagering.

26 (a) Any licensee may conduct and supervise the pari-mutuel
27 system of wagering, as defined in Section 3.12 of this Act, on
28 horse races conducted by an Illinois organization licensee or
29 conducted at a racetrack located in another state or country
30 ~~and televised in Illinois~~ in accordance with subsection (g) of
31 Section 26 of this Act. Subject to the prior consent of the
32 Board, licensees may supplement any pari-mutuel pool in order
33 to guarantee a minimum distribution. Such pari-mutuel method of

1 waging shall not, under any circumstances if conducted under
2 the provisions of this Act, be held or construed to be
3 unlawful, other statutes of this State to the contrary
4 notwithstanding. Subject to rules for advance waging
5 promulgated by the Board, any licensee may accept wagers in
6 advance of the day of the race wagered upon occurs.

7 (b) No other method of betting, pool making, waging or
8 gambling shall be used or permitted by the licensee. Each
9 licensee may retain, subject to the payment of all applicable
10 taxes and purses, an amount not to exceed 17% of all money
11 wagered under subsection (a) of this Section, except as may
12 otherwise be permitted under this Act.

13 (b-5) An individual may place a wager under the pari-mutuel
14 system from any licensed location or via any other method
15 authorized under this Act provided that wager is electronically
16 recorded in the manner described in Section 3.12 of this Act.
17 Any wager made electronically by an individual while physically
18 on the premises of a licensee shall be deemed to have been made
19 at the premises of that licensee. Any wager made via a
20 telephone-type device or electronic means by an individual
21 while not physically on the premises of the licensee (advance
22 deposit waging) shall be deemed to have been made at the host
23 track at the time at which the race upon which the wager was
24 placed occurs.

25 (c) Until January 1, 2000, the sum held by any licensee for
26 payment of outstanding pari-mutuel tickets, if unclaimed prior
27 to December 31 of the next year, shall be retained by the
28 licensee for payment of such tickets until that date. Within 10
29 days thereafter, the balance of such sum remaining unclaimed,
30 less any uncashed supplements contributed by such licensee for
31 the purpose of guaranteeing minimum distributions of any
32 pari-mutuel pool, shall be paid to the Illinois Veterans'
33 Rehabilitation Fund of the State treasury, except as provided
34 in subsection (g) of Section 27 of this Act.

1 (c-5) Beginning January 1, 2000, the sum held by any
2 licensee for payment of outstanding pari-mutuel tickets, if
3 unclaimed prior to December 31 of the next year, shall be
4 retained by the licensee for payment of such tickets until that
5 date. Within 10 days thereafter, the balance of such sum
6 remaining unclaimed, less any uncashed supplements contributed
7 by such licensee for the purpose of guaranteeing minimum
8 distributions of any pari-mutuel pool, shall be evenly
9 distributed to the purse account of the organization licensee
10 and the organization licensee.

11 (d) A pari-mutuel ticket shall be honored until December 31
12 of the next calendar year, and the licensee shall pay the same
13 and may charge the amount thereof against unpaid money
14 similarly accumulated on account of pari-mutuel tickets not
15 presented for payment.

16 (e) No licensee shall knowingly permit any minor, other
17 than an employee of such licensee or an owner, trainer, jockey,
18 driver, or employee thereof, to be admitted during a racing
19 program unless accompanied by a parent or guardian, or any
20 minor to be a patron of the pari-mutuel system of wagering
21 conducted or supervised by it. The admission of any
22 unaccompanied minor, other than an employee of the licensee or
23 an owner, trainer, jockey, driver, or employee thereof at a
24 race track is a Class C misdemeanor.

25 (f) Notwithstanding the other provisions of this Act,
26 subject to the approval of the Board, an organization licensee
27 may contract with an entity in another state or country to
28 permit any legal wagering entity in another state or country to
29 accept wagers solely within such other state or country on
30 races conducted by the organization licensee in this State. The
31 Board shall adopt rules concerning the criteria for approval
32 required under this subsection (f). Beginning January 1, 2000,
33 these wagers shall not be subject to State taxation. Until
34 January 1, 2000, when the out-of-State entity conducts a

1 pari-mutuel pool separate from the organization licensee, a
2 privilege tax equal to 7 1/2% of all monies received by the
3 organization licensee from entities in other states or
4 countries pursuant to such contracts is imposed on the
5 organization licensee, and such privilege tax shall be remitted
6 to the Department of Revenue within 48 hours of receipt of the
7 moneys from the simulcast. When the out-of-State entity
8 conducts a combined pari-mutuel pool with the organization
9 licensee, the tax shall be 10% of all monies received by the
10 organization licensee with 25% of the receipts from this 10%
11 tax to be distributed to the county in which the race was
12 conducted.

13 An organization licensee may permit one or more of its
14 races to be utilized for pari-mutuel wagering at one or more
15 locations in other states and may transmit audio and visual
16 signals of races the organization licensee conducts to one or
17 more locations outside the State or country and may also permit
18 pari-mutuel pools in other states or countries to be combined
19 with its gross or net wagering pools or with wagering pools
20 established by other states.

21 (g) A host track may accept interstate simulcast wagers on
22 horse races conducted in other states or countries and shall
23 control the number of signals and types of breeds of racing in
24 its simulcast program, subject to the disapproval of the Board.
25 The Board may prohibit a simulcast program only if it finds
26 that the simulcast program is clearly adverse to the integrity
27 of racing. The host track simulcast program shall include the
28 signal of live racing of all organization licensees. All
29 non-host licensees shall carry the host track simulcast program
30 and accept wagers on all races included as part of the
31 simulcast program upon which wagering is permitted. All advance
32 deposit wagering licensees shall carry the signal of all
33 organization licensees and accept wagers on all races conducted
34 by the organization licensee. The costs and expenses of the

1 host track and non-host licensees associated with interstate
2 simulcast wagering, other than the interstate commission fee,
3 shall be borne by the host track and all non-host licensees
4 incurring these costs. The interstate commission fee shall not
5 exceed 5% of Illinois handle on the interstate simulcast race
6 or races without prior approval of the Board. The Board shall
7 promulgate rules under which it may permit interstate
8 commission fees in excess of 5%. The interstate commission fee
9 and other fees charged by the sending racetrack, including, but
10 not limited to, satellite decoder fees, shall be uniformly
11 applied to the host track and all non-host licensees.

12 Notwithstanding any other provision of this Act, an
13 organization licensee may maintain a system whereby advance
14 deposit wagering may take place or an organization licensee may
15 contract with another person to carry out a system of advance
16 deposit wagering. All advance deposit wagers placed from within
17 Illinois must be placed through a Board-approved advance
18 deposit wagering licensee; no other entity may accept an
19 advance deposit wager from a person within Illinois. All
20 advance deposit wagering is subject to any rules adopted by the
21 Board. An advance deposit wagering licensee may retain an
22 advance deposit wagering fee not to exceed 6.5% of all wagers
23 placed through the system. However, an organization licensee
24 licensed as an advance deposit wagering licensee operating and
25 maintaining its own advance deposit wagering system may retain
26 an advance deposit wagering fee not to exceed 6.5% of all
27 wagers placed through the system, subject to approval by the
28 Board. Each host track shall pay a share of all source market
29 fees and any breakage to an organization licensee operating at
30 a racetrack located in Madison County, provided that the
31 organization licensee conducted live racing in 2004 and the
32 current year, in an amount equal to the proportion of total
33 moneys wagered in the previous calendar year at the
34 organizational licensee operating at a racetrack located in

1 Madison County and all of its inter-track wagering location
2 licensees as compared to the total statewide moneys wagered,
3 with the exception of moneys wagered from advance deposit
4 wagering, in the previous year. The proportion shall be
5 certified by the Board in writing within 45 days after the end
6 of the calendar year and the host track shall make payment to
7 the organization licensee located in Madison County within 90
8 days following the end of the calendar year. The first payment
9 under this provision shall be due following the end of the
10 first calendar year in which advance deposit wagers are
11 accepted. The moneys received by an organization licensee
12 operating at a racetrack in Madison County shall be distributed
13 as follows: 50% to the organization licensee operating at a
14 racetrack in Madison County and 50% to the purse account at the
15 racetrack in Madison County. After distributing the moneys to
16 the organization licensee operating at a racetrack in Madison
17 County, the source market fees shall be paid as follows: 50% to
18 the host track and 50% to the purse accounts at the host track.
19 To the extent any fees substantially equivalent to source
20 market fees or other fees deducted from advance deposit
21 wagering conducted in Illinois for wagers in Illinois or other
22 states have been placed in escrow or otherwise withheld from
23 wagers pending a determination of the legality of advance
24 deposit wagering, no action shall be brought to declare such
25 wagers illegal, provided that all such fees shall be paid to
26 the appropriate host track within 30 days after the effective
27 date of this amendatory Act of the 94th General Assembly.

28 (1) Between the hours of 6:30 a.m. and 6:30 p.m. an
29 intertrack wagering licensee other than the host track may
30 supplement the host track simulcast program with
31 additional simulcast races or race programs, provided that
32 between January 1 and the third Friday in February of any
33 year, inclusive, if no live thoroughbred racing is
34 occurring in Illinois during this period, only

1 thoroughbred races may be used for supplemental interstate
2 simulcast purposes. The Board shall withhold approval for a
3 supplemental interstate simulcast only if it finds that the
4 simulcast is clearly adverse to the integrity of racing. A
5 supplemental interstate simulcast may be transmitted from
6 an intertrack wagering licensee to its affiliated non-host
7 licensees. The interstate commission fee for a
8 supplemental interstate simulcast shall be paid by the
9 non-host licensee and its affiliated non-host licensees
10 receiving the simulcast.

11 (2) Between the hours of 6:30 p.m. and 6:30 a.m. an
12 intertrack wagering licensee other than the host track may
13 receive supplemental interstate simulcasts only with the
14 consent of the host track, except when the Board finds that
15 the simulcast is clearly adverse to the integrity of
16 racing. Consent granted under this paragraph (2) to any
17 intertrack wagering licensee shall be deemed consent to all
18 non-host licensees. The interstate commission fee for the
19 supplemental interstate simulcast shall be paid by all
20 participating non-host licensees.

21 (3) Each licensee conducting interstate simulcast
22 wagering may retain, subject to the payment of all
23 applicable taxes and the purses, an amount not to exceed
24 17% of all money wagered. If any licensee conducts the
25 pari-mutuel system wagering on races conducted at
26 racetracks in another state or country, each such race or
27 race program shall be considered a separate racing day for
28 the purpose of determining the daily handle and computing
29 the privilege tax of that daily handle as provided in
30 subsection (a) of Section 27. Until January 1, 2000, from
31 the sums permitted to be retained pursuant to this
32 subsection, each intertrack wagering location licensee
33 shall pay 1% of the pari-mutuel handle wagered on simulcast
34 wagering to the Horse Racing Tax Allocation Fund, subject

1 to the provisions of subparagraph (B) of paragraph (11) of
2 subsection (h) of Section 26 of this Act.

3 (4) A licensee who receives an interstate simulcast may
4 combine its gross or net pools with pools at the sending
5 racetracks pursuant to rules established by the Board. All
6 licensees combining their gross pools at a sending
7 racetrack shall adopt the take-out percentages of the
8 sending racetrack. A licensee may also establish a separate
9 pool and takeout structure for wagering purposes on races
10 conducted at race tracks outside of the State of Illinois.
11 The licensee may permit pari-mutuel wagers placed in other
12 states or countries to be combined with its gross or net
13 wagering pools or other wagering pools.

14 (5) After the payment of the interstate commission fee
15 (except for the interstate commission fee on a supplemental
16 interstate simulcast, which shall be paid by the host track
17 and by each non-host licensee through the host-track), the
18 advance deposit wagering fee, and all applicable State and
19 local taxes, except as provided in subsection (g) of
20 Section 27 of this Act, the remainder of moneys retained
21 from simulcast wagering pursuant to this subsection (g),
22 and Section 26.2 shall be divided as follows:

23 (A) For interstate simulcast wagers made at a host
24 track, 50% to the host track and 50% to purses at the
25 host track.

26 (B) For wagers placed on interstate simulcast
27 races, supplemental simulcasts as defined in
28 subparagraphs (1) and (2), and separately pooled races
29 conducted outside of the State of Illinois made at a
30 non-host licensee, 25% to the host track, 25% to the
31 non-host licensee, and 50% to the purses at the host
32 track.

33 (6) Notwithstanding any provision in this Act to the
34 contrary, non-host licensees who derive their licenses

1 from a track located in a county with a population in
2 excess of 230,000 and that borders the Mississippi River
3 may receive supplemental interstate simulcast races at all
4 times subject to Board approval, which shall be withheld
5 only upon a finding that a supplemental interstate
6 simulcast is clearly adverse to the integrity of racing.

7 (7) Notwithstanding any provision of this Act to the
8 contrary, after payment of all applicable State and local
9 taxes and interstate commission fees, non-host licensees
10 who derive their licenses from a track located in a county
11 with a population in excess of 230,000 and that borders the
12 Mississippi River shall retain 50% of the retention from
13 interstate simulcast wagers and shall pay 50% to purses at
14 the track from which the non-host licensee derives its
15 license as follows:

16 (A) Between January 1 and the third Friday in
17 February, inclusive, if no live thoroughbred racing is
18 occurring in Illinois during this period, when the
19 interstate simulcast is a standardbred race, the purse
20 share to its standardbred purse account;

21 (B) Between January 1 and the third Friday in
22 February, inclusive, if no live thoroughbred racing is
23 occurring in Illinois during this period, and the
24 interstate simulcast is a thoroughbred race, the purse
25 share to its interstate simulcast purse pool to be
26 distributed under paragraph (10) of this subsection
27 (g);

28 (C) Between January 1 and the third Friday in
29 February, inclusive, if live thoroughbred racing is
30 occurring in Illinois, between 6:30 a.m. and 6:30 p.m.
31 the purse share from wagers made during this time
32 period to its thoroughbred purse account and between
33 6:30 p.m. and 6:30 a.m. the purse share from wagers
34 made during this time period to its standardbred purse

1 accounts;

2 (D) Between the third Saturday in February and
3 December 31, when the interstate simulcast occurs
4 between the hours of 6:30 a.m. and 6:30 p.m., the purse
5 share to its thoroughbred purse account;

6 (E) Between the third Saturday in February and
7 December 31, when the interstate simulcast occurs
8 between the hours of 6:30 p.m. and 6:30 a.m., the purse
9 share to its standardbred purse account.

10 (7.1) Notwithstanding any other provision of this Act
11 to the contrary, if no standardbred racing is conducted at
12 a racetrack located in Madison County during any calendar
13 year beginning on or after January 1, 2002, all moneys
14 derived by that racetrack from simulcast wagering and
15 inter-track wagering that (1) are to be used for purses and
16 (2) are generated between the hours of 6:30 p.m. and 6:30
17 a.m. during that calendar year shall be paid as follows:

18 (A) If the licensee that conducts horse racing at
19 that racetrack requests from the Board at least as many
20 racing dates as were conducted in calendar year 2000,
21 80% shall be paid to its thoroughbred purse account;
22 and

23 (B) Twenty percent shall be deposited into the
24 Illinois Colt Stakes Purse Distribution Fund and shall
25 be paid to purses for standardbred races for Illinois
26 conceived and foaled horses conducted at any county
27 fairgrounds. The moneys deposited into the Fund
28 pursuant to this subparagraph (B) shall be deposited
29 within 2 weeks after the day they were generated, shall
30 be in addition to and not in lieu of any other moneys
31 paid to standardbred purses under this Act, and shall
32 not be commingled with other moneys paid into that
33 Fund. The moneys deposited pursuant to this
34 subparagraph (B) shall be allocated as provided by the

1 Department of Agriculture, with the advice and
2 assistance of the Illinois Standardbred Breeders Fund
3 Advisory Board.

4 (7.2) Notwithstanding any other provision of this Act
5 to the contrary, if no thoroughbred racing is conducted at
6 a racetrack located in Madison County during any calendar
7 year beginning on or after January 1, 2002, all moneys
8 derived by that racetrack from simulcast wagering and
9 inter-track wagering that (1) are to be used for purses and
10 (2) are generated between the hours of 6:30 a.m. and 6:30
11 p.m. during that calendar year shall be deposited as
12 follows:

13 (A) If the licensee that conducts horse racing at
14 that racetrack requests from the Board at least as many
15 racing dates as were conducted in calendar year 2000,
16 80% shall be deposited into its standardbred purse
17 account; and

18 (B) Twenty percent shall be deposited into the
19 Illinois Colt Stakes Purse Distribution Fund. Moneys
20 deposited into the Illinois Colt Stakes Purse
21 Distribution Fund pursuant to this subparagraph (B)
22 shall be paid to Illinois conceived and foaled
23 thoroughbred breeders' programs and to thoroughbred
24 purses for races conducted at any county fairgrounds
25 for Illinois conceived and foaled horses at the
26 discretion of the Department of Agriculture, with the
27 advice and assistance of the Illinois Thoroughbred
28 Breeders Fund Advisory Board. The moneys deposited
29 into the Illinois Colt Stakes Purse Distribution Fund
30 pursuant to this subparagraph (B) shall be deposited
31 within 2 weeks after the day they were generated, shall
32 be in addition to and not in lieu of any other moneys
33 paid to thoroughbred purses under this Act, and shall
34 not be commingled with other moneys deposited into that

1 Fund.

2 (7.3) If no live standardbred racing is conducted at a
3 racetrack located in Madison County in calendar year 2000
4 or 2001, an organization licensee who is licensed to
5 conduct horse racing at that racetrack shall, before
6 January 1, 2002, pay all moneys derived from simulcast
7 wagering and inter-track wagering in calendar years 2000
8 and 2001 and paid into the licensee's standardbred purse
9 account as follows:

10 (A) Eighty percent to that licensee's thoroughbred
11 purse account to be used for thoroughbred purses; and

12 (B) Twenty percent to the Illinois Colt Stakes
13 Purse Distribution Fund.

14 Failure to make the payment to the Illinois Colt Stakes
15 Purse Distribution Fund before January 1, 2002 shall result
16 in the immediate revocation of the licensee's organization
17 license, inter-track wagering license, and inter-track
18 wagering location license.

19 Moneys paid into the Illinois Colt Stakes Purse
20 Distribution Fund pursuant to this paragraph (7.3) shall be
21 paid to purses for standardbred races for Illinois
22 conceived and foaled horses conducted at any county
23 fairgrounds. Moneys paid into the Illinois Colt Stakes
24 Purse Distribution Fund pursuant to this paragraph (7.3)
25 shall be used as determined by the Department of
26 Agriculture, with the advice and assistance of the Illinois
27 Standardbred Breeders Fund Advisory Board, shall be in
28 addition to and not in lieu of any other moneys paid to
29 standardbred purses under this Act, and shall not be
30 commingled with any other moneys paid into that Fund.

31 (7.4) If live standardbred racing is conducted at a
32 racetrack located in Madison County at any time in calendar
33 year 2001 before the payment required under paragraph (7.3)
34 has been made, the organization licensee who is licensed to

1 conduct racing at that racetrack shall pay all moneys
2 derived by that racetrack from simulcast wagering and
3 inter-track wagering during calendar years 2000 and 2001
4 that (1) are to be used for purses and (2) are generated
5 between the hours of 6:30 p.m. and 6:30 a.m. during 2000 or
6 2001 to the standardbred purse account at that racetrack to
7 be used for standardbred purses.

8 (8) Notwithstanding any provision in this Act to the
9 contrary, an organization licensee from a track located in
10 a county with a population in excess of 230,000 and that
11 borders the Mississippi River and its affiliated non-host
12 licensees shall not be entitled to share in any retention
13 generated on racing, inter-track wagering, or simulcast
14 wagering at any other Illinois wagering facility.

15 (8.1) Notwithstanding any provisions in this Act to the
16 contrary, if 2 organization licensees are conducting
17 standardbred race meetings concurrently between the hours
18 of 6:30 p.m. and 6:30 a.m., after payment of all applicable
19 State and local taxes and interstate commission fees, the
20 remainder of the amount retained from simulcast wagering
21 otherwise attributable to the host track and to host track
22 purses shall be split daily between the 2 organization
23 licensees and the purses at the tracks of the 2
24 organization licensees, respectively, based on each
25 organization licensee's share of the total live handle for
26 that day, provided that this provision shall not apply to
27 any non-host licensee that derives its license from a track
28 located in a county with a population in excess of 230,000
29 and that borders the Mississippi River.

30 (9) (Blank).

31 (10) (Blank).

32 (11) (Blank).

33 (12) The Board shall have authority to compel all host
34 tracks to receive the simulcast of any or all races

1 conducted at the Springfield or DuQuoin State fairgrounds
2 and include all such races as part of their simulcast
3 programs.

4 (13) Notwithstanding any other provision of this Act,
5 in the event that the total Illinois pari-mutuel handle on
6 Illinois horse races at all wagering facilities in any
7 calendar year is less than 75% of the total Illinois
8 pari-mutuel handle on Illinois horse races at all such
9 wagering facilities for calendar year 1994, then each
10 wagering facility that has an annual total Illinois
11 pari-mutuel handle on Illinois horse races that is less
12 than 75% of the total Illinois pari-mutuel handle on
13 Illinois horse races at such wagering facility for calendar
14 year 1994, shall be permitted to receive, from any amount
15 otherwise payable to the purse account at the race track
16 with which the wagering facility is affiliated in the
17 succeeding calendar year, an amount equal to 2% of the
18 differential in total Illinois pari-mutuel handle on
19 Illinois horse races at the wagering facility between that
20 calendar year in question and 1994 provided, however, that
21 a wagering facility shall not be entitled to any such
22 payment until the Board certifies in writing to the
23 wagering facility the amount to which the wagering facility
24 is entitled and a schedule for payment of the amount to the
25 wagering facility, based on: (i) the racing dates awarded
26 to the race track affiliated with the wagering facility
27 during the succeeding year; (ii) the sums available or
28 anticipated to be available in the purse account of the
29 race track affiliated with the wagering facility for purses
30 during the succeeding year; and (iii) the need to ensure
31 reasonable purse levels during the payment period. The
32 Board's certification shall be provided no later than
33 January 31 of the succeeding year. In the event a wagering
34 facility entitled to a payment under this paragraph (13) is

1 affiliated with a race track that maintains purse accounts
2 for both standardbred and thoroughbred racing, the amount
3 to be paid to the wagering facility shall be divided
4 between each purse account pro rata, based on the amount of
5 Illinois handle on Illinois standardbred and thoroughbred
6 racing respectively at the wagering facility during the
7 previous calendar year. Annually, the General Assembly
8 shall appropriate sufficient funds from the General
9 Revenue Fund to the Department of Agriculture for payment
10 into the thoroughbred and standardbred horse racing purse
11 accounts at Illinois pari-mutuel tracks. The amount paid to
12 each purse account shall be the amount certified by the
13 Illinois Racing Board in January to be transferred from
14 each account to each eligible racing facility in accordance
15 with the provisions of this Section.

16 (h) The Board may approve and license the conduct of
17 inter-track wagering and simulcast wagering by inter-track
18 wagering licensees and inter-track wagering location licensees
19 subject to the following terms and conditions:

20 (1) Any person licensed to conduct a race meeting (i)
21 at a track where 60 or more days of racing were conducted
22 during the immediately preceding calendar year or where
23 over the 5 immediately preceding calendar years an average
24 of 30 or more days of racing were conducted annually may be
25 issued an inter-track wagering license; (ii) at a track
26 located in a county that is bounded by the Mississippi
27 River, which has a population of less than 150,000
28 according to the 1990 decennial census, and an average of
29 at least 60 days of racing per year between 1985 and 1993
30 may be issued an inter-track wagering license; or (iii) at
31 a track located in Madison County that conducted at least
32 100 days of live racing during the immediately preceding
33 calendar year may be issued an inter-track wagering
34 license, unless a lesser schedule of live racing is the

1 result of (A) weather, unsafe track conditions, or other
2 acts of God; (B) an agreement between the organization
3 licensee and the associations representing the largest
4 number of owners, trainers, jockeys, or standardbred
5 drivers who race horses at that organization licensee's
6 racing meeting; or (C) a finding by the Board of
7 extraordinary circumstances and that it was in the best
8 interest of the public and the sport to conduct fewer than
9 100 days of live racing. Any such person having operating
10 control of the racing facility may also receive up to 6
11 inter-track wagering location licenses. In no event shall
12 more than 6 inter-track wagering locations be established
13 for each eligible race track, except that an eligible race
14 track located in a county that has a population of more
15 than 230,000 and that is bounded by the Mississippi River
16 may establish up to 7 inter-track wagering locations. An
17 application for said license shall be filed with the Board
18 prior to such dates as may be fixed by the Board. With an
19 application for an inter-track wagering location license
20 there shall be delivered to the Board a certified check or
21 bank draft payable to the order of the Board for an amount
22 equal to \$2,500 ~~\$500~~. The application shall be on forms
23 prescribed and furnished by the Board. The application
24 shall comply with all other rules, regulations and
25 conditions imposed by the Board in connection therewith.

26 (2) The Board shall examine the applications with
27 respect to their conformity with this Act and the rules and
28 regulations imposed by the Board. If found to be in
29 compliance with the Act and rules and regulations of the
30 Board, the Board may then issue a license to conduct
31 inter-track wagering and simulcast wagering to such
32 applicant. All such applications shall be acted upon by the
33 Board at a meeting to be held on such date as may be fixed
34 by the Board.

1 (3) In granting licenses to conduct inter-track
2 wagering and simulcast wagering, the Board shall give due
3 consideration to the best interests of the public, of horse
4 racing, and of maximizing revenue to the State.

5 (4) Prior to the issuance of a license to conduct
6 inter-track wagering and simulcast wagering, the applicant
7 shall file with the Board a bond payable to the State of
8 Illinois in the sum of \$50,000, executed by the applicant
9 and a surety company or companies authorized to do business
10 in this State, and conditioned upon (i) the payment by the
11 licensee of all taxes due under Section 27 or 27.1 and any
12 other monies due and payable under this Act, and (ii)
13 distribution by the licensee, upon presentation of the
14 winning ticket or tickets, of all sums payable to the
15 patrons of pari-mutuel pools.

16 (5) Each license to conduct inter-track wagering and
17 simulcast wagering shall specify the person to whom it is
18 issued, the dates on which such wagering is permitted, and
19 the track or location where the wagering is to be
20 conducted.

21 (6) All wagering under such license is subject to this
22 Act and to the rules and regulations from time to time
23 prescribed by the Board, and every such license issued by
24 the Board shall contain a recital to that effect.

25 (7) An inter-track wagering licensee or inter-track
26 wagering location licensee may accept wagers at the track
27 or location where it is licensed, or as otherwise provided
28 under this Act.

29 (8) Inter-track wagering or simulcast wagering shall
30 not be conducted at any track less than 5 miles from a
31 track at which a racing meeting is in progress.

32 (8.1) Inter-track wagering location licensees who
33 derive their licenses from a particular organization
34 licensee shall conduct inter-track wagering and simulcast

1 wagering only at locations which are either within 90 miles
2 of that race track where the particular organization
3 licensee is licensed to conduct racing, or within 135 miles
4 of that race track where the particular organization
5 licensee is licensed to conduct racing in the case of race
6 tracks in counties of less than 400,000 that were operating
7 on or before June 1, 1986. However, inter-track wagering
8 and simulcast wagering shall not be conducted by those
9 licensees at any location within 5 miles of any race track
10 at which a horse race meeting has been licensed in the
11 current year, unless the person having operating control of
12 such race track has given its written consent to such
13 inter-track wagering location licensees, which consent
14 must be filed with the Board at or prior to the time
15 application is made.

16 (8.2) Inter-track wagering or simulcast wagering shall
17 not be conducted by an inter-track wagering location
18 licensee at any location within 500 feet of an existing
19 church or existing school, nor within 500 feet of the
20 residences of more than 50 registered voters without
21 receiving written permission from a majority of the
22 registered voters at such residences. Such written
23 permission statements shall be filed with the Board. The
24 distance of 500 feet shall be measured to the nearest part
25 of any building used for worship services, education
26 programs, residential purposes, or conducting inter-track
27 wagering by an inter-track wagering location licensee, and
28 not to property boundaries. However, inter-track wagering
29 or simulcast wagering may be conducted at a site within 500
30 feet of a church, school or residences of 50 or more
31 registered voters if such church, school or residences have
32 been erected or established, or such voters have been
33 registered, after the Board issues the original
34 inter-track wagering location license at the site in

1 question. Inter-track wagering location licensees may
2 conduct inter-track wagering and simulcast wagering only
3 in areas that are zoned for commercial or manufacturing
4 purposes or in areas for which a special use has been
5 approved by the local zoning authority. However, no license
6 to conduct inter-track wagering and simulcast wagering
7 shall be granted by the Board with respect to any
8 inter-track wagering location within the jurisdiction of
9 any local zoning authority which has, by ordinance or by
10 resolution, prohibited the establishment of an inter-track
11 wagering location within its jurisdiction. However,
12 inter-track wagering and simulcast wagering may be
13 conducted at a site if such ordinance or resolution is
14 enacted after the Board licenses the original inter-track
15 wagering location licensee for the site in question.

16 (9) (Blank).

17 (10) An inter-track wagering licensee or an
18 inter-track wagering location licensee may retain, subject
19 to the payment of the privilege taxes and the purses, an
20 amount not to exceed 17% of all money wagered. Each program
21 of racing conducted by each inter-track wagering licensee
22 or inter-track wagering location licensee shall be
23 considered a separate racing day for the purpose of
24 determining the daily handle and computing the privilege
25 tax or pari-mutuel tax on such daily handle as provided in
26 Section 27.

27 (10.1) Except as provided in subsection (g) of Section
28 27 of this Act, inter-track wagering location licensees
29 shall pay 1% of the pari-mutuel handle at each location to
30 the municipality in which such location is situated and 1%
31 of the pari-mutuel handle at each location to the county in
32 which such location is situated. In the event that an
33 inter-track wagering location licensee is situated in an
34 unincorporated area of a county, such licensee shall pay 2%

1 of the pari-mutuel handle from such location to such
2 county.

3 (10.2) Notwithstanding any other provision of this
4 Act, with respect to intertrack wagering at a race track
5 located in a county that has a population of more than
6 230,000 and that is bounded by the Mississippi River ("the
7 first race track"), or at a facility operated by an
8 inter-track wagering licensee or inter-track wagering
9 location licensee that derives its license from the
10 organization licensee that operates the first race track,
11 on races conducted at the first race track or on races
12 conducted at another Illinois race track and
13 simultaneously televised to the first race track or to a
14 facility operated by an inter-track wagering licensee or
15 inter-track wagering location licensee that derives its
16 license from the organization licensee that operates the
17 first race track, those moneys shall be allocated as
18 follows:

19 (A) That portion of all moneys wagered on
20 standardbred racing that is required under this Act to
21 be paid to purses shall be paid to purses for
22 standardbred races.

23 (B) That portion of all moneys wagered on
24 thoroughbred racing that is required under this Act to
25 be paid to purses shall be paid to purses for
26 thoroughbred races.

27 (11) (A) After payment of the privilege or pari-mutuel
28 tax, any other applicable taxes, and the costs and expenses
29 in connection with the gathering, transmission, and
30 dissemination of all data necessary to the conduct of
31 inter-track wagering, the remainder of the monies retained
32 under either Section 26 or Section 26.2 of this Act by the
33 inter-track wagering licensee on inter-track wagering
34 shall be allocated with 50% to be split between the 2

1 participating licensees and 50% to purses, except that an
2 intertrack wagering licensee that derives its license from
3 a track located in a county with a population in excess of
4 230,000 and that borders the Mississippi River shall not
5 divide any remaining retention with the Illinois
6 organization licensee that provides the race or races, and
7 an intertrack wagering licensee that accepts wagers on
8 races conducted by an organization licensee that conducts a
9 race meet in a county with a population in excess of
10 230,000 and that borders the Mississippi River shall not
11 divide any remaining retention with that organization
12 licensee.

13 (B) From the sums permitted to be retained pursuant to
14 this Act each inter-track wagering location licensee shall
15 pay (i) the privilege or pari-mutuel tax to the State; (ii)
16 4.75% of the pari-mutuel handle on intertrack wagering at
17 such location on races as purses, except that an intertrack
18 wagering location licensee that derives its license from a
19 track located in a county with a population in excess of
20 230,000 and that borders the Mississippi River shall retain
21 all purse moneys for its own purse account consistent with
22 distribution set forth in this subsection (h), and
23 intertrack wagering location licensees that accept wagers
24 on races conducted by an organization licensee located in a
25 county with a population in excess of 230,000 and that
26 borders the Mississippi River shall distribute all purse
27 moneys to purses at the operating host track; (iii) until
28 January 1, 2000, except as provided in subsection (g) of
29 Section 27 of this Act, 1% of the pari-mutuel handle
30 wagered on inter-track wagering and simulcast wagering at
31 each inter-track wagering location licensee facility to
32 the Horse Racing Tax Allocation Fund, provided that, to the
33 extent the total amount collected and distributed to the
34 Horse Racing Tax Allocation Fund under this subsection (h)

1 during any calendar year exceeds the amount collected and
2 distributed to the Horse Racing Tax Allocation Fund during
3 calendar year 1994, that excess amount shall be
4 redistributed (I) to all inter-track wagering location
5 licensees, based on each licensee's pro-rata share of the
6 total handle from inter-track wagering and simulcast
7 wagering for all inter-track wagering location licensees
8 during the calendar year in which this provision is
9 applicable; then (II) the amounts redistributed to each
10 inter-track wagering location licensee as described in
11 subpart (I) shall be further redistributed as provided in
12 subparagraph (B) of paragraph (5) of subsection (g) of this
13 Section 26 provided first, that the shares of those
14 amounts, which are to be redistributed to the host track or
15 to purses at the host track under subparagraph (B) of
16 paragraph (5) of subsection (g) of this Section 26 shall be
17 redistributed based on each host track's pro rata share of
18 the total inter-track wagering and simulcast wagering
19 handle at all host tracks during the calendar year in
20 question, and second, that any amounts redistributed as
21 described in part (I) to an inter-track wagering location
22 licensee that accepts wagers on races conducted by an
23 organization licensee that conducts a race meet in a county
24 with a population in excess of 230,000 and that borders the
25 Mississippi River shall be further redistributed as
26 provided in subparagraphs (D) and (E) of paragraph (7) of
27 subsection (g) of this Section 26, with the portion of that
28 further redistribution allocated to purses at that
29 organization licensee to be divided between standardbred
30 purses and thoroughbred purses based on the amounts
31 otherwise allocated to purses at that organization
32 licensee during the calendar year in question; and (iv) 8%
33 of the pari-mutuel handle on inter-track wagering wagered
34 at such location to satisfy all costs and expenses of

1 conducting its wagering. The remainder of the monies
2 retained by the inter-track wagering location licensee
3 shall be allocated 40% to the location licensee and 60% to
4 the organization licensee which provides the Illinois
5 races to the location, except that an intertrack wagering
6 location licensee that derives its license from a track
7 located in a county with a population in excess of 230,000
8 and that borders the Mississippi River shall not divide any
9 remaining retention with the organization licensee that
10 provides the race or races and an intertrack wagering
11 location licensee that accepts wagers on races conducted by
12 an organization licensee that conducts a race meet in a
13 county with a population in excess of 230,000 and that
14 borders the Mississippi River shall not divide any
15 remaining retention with the organization licensee.
16 Notwithstanding the provisions of clauses (ii) and (iv) of
17 this paragraph, in the case of the additional inter-track
18 wagering location licenses authorized under paragraph (1)
19 of this subsection (h) by this amendatory Act of 1991,
20 those licensees shall pay the following amounts as purses:
21 during the first 12 months the licensee is in operation,
22 5.25% of the pari-mutuel handle wagered at the location on
23 races; during the second 12 months, 5.25%; during the third
24 12 months, 5.75%; during the fourth 12 months, 6.25%; and
25 during the fifth 12 months and thereafter, 6.75%. The
26 following amounts shall be retained by the licensee to
27 satisfy all costs and expenses of conducting its wagering:
28 during the first 12 months the licensee is in operation,
29 8.25% of the pari-mutuel handle wagered at the location;
30 during the second 12 months, 8.25%; during the third 12
31 months, 7.75%; during the fourth 12 months, 7.25%; and
32 during the fifth 12 months and thereafter, 6.75%. For
33 additional intertrack wagering location licensees
34 authorized under this amendatory Act of 1995, purses for

1 the first 12 months the licensee is in operation shall be
2 5.75% of the pari-mutuel wagered at the location, purses
3 for the second 12 months the licensee is in operation shall
4 be 6.25%, and purses thereafter shall be 6.75%. For
5 additional intertrack location licensees authorized under
6 this amendatory Act of 1995, the licensee shall be allowed
7 to retain to satisfy all costs and expenses: 7.75% of the
8 pari-mutuel handle wagered at the location during its first
9 12 months of operation, 7.25% during its second 12 months
10 of operation, and 6.75% thereafter.

11 (C) There is hereby created the Horse Racing Tax
12 Allocation Fund which shall remain in existence until
13 December 31, 1999. Moneys remaining in the Fund after
14 December 31, 1999 shall be paid into the General Revenue
15 Fund. Until January 1, 2000, all monies paid into the Horse
16 Racing Tax Allocation Fund pursuant to this paragraph (11)
17 by inter-track wagering location licensees located in park
18 districts of 500,000 population or less, or in a
19 municipality that is not included within any park district
20 but is included within a conservation district and is the
21 county seat of a county that (i) is contiguous to the state
22 of Indiana and (ii) has a 1990 population of 88,257
23 according to the United States Bureau of the Census, and
24 operating on May 1, 1994 shall be allocated by
25 appropriation as follows:

26 Two-sevenths to the Department of Agriculture.

27 Fifty percent of this two-sevenths shall be used to
28 promote the Illinois horse racing and breeding
29 industry, and shall be distributed by the Department of
30 Agriculture upon the advice of a 9-member committee
31 appointed by the Governor consisting of the following
32 members: the Director of Agriculture, who shall serve
33 as chairman; 2 representatives of organization
34 licensees conducting thoroughbred race meetings in

1 this State, recommended by those licensees; 2
2 representatives of organization licensees conducting
3 standardbred race meetings in this State, recommended
4 by those licensees; a representative of the Illinois
5 Thoroughbred Breeders and Owners Foundation,
6 recommended by that Foundation; a representative of
7 the Illinois Standardbred Owners and Breeders
8 Association, recommended by that Association; a
9 representative of the Horsemen's Benevolent and
10 Protective Association or any successor organization
11 thereto established in Illinois comprised of the
12 largest number of owners and trainers, recommended by
13 that Association or that successor organization; and a
14 representative of the Illinois Harness Horsemen's
15 Association, recommended by that Association.
16 Committee members shall serve for terms of 2 years,
17 commencing January 1 of each even-numbered year. If a
18 representative of any of the above-named entities has
19 not been recommended by January 1 of any even-numbered
20 year, the Governor shall appoint a committee member to
21 fill that position. Committee members shall receive no
22 compensation for their services as members but shall be
23 reimbursed for all actual and necessary expenses and
24 disbursements incurred in the performance of their
25 official duties. The remaining 50% of this
26 two-sevenths shall be distributed to county fairs for
27 premiums and rehabilitation as set forth in the
28 Agricultural Fair Act;

29 Four-sevenths to park districts or municipalities
30 that do not have a park district of 500,000 population
31 or less for museum purposes (if an inter-track wagering
32 location licensee is located in such a park district)
33 or to conservation districts for museum purposes (if an
34 inter-track wagering location licensee is located in a

1 municipality that is not included within any park
2 district but is included within a conservation
3 district and is the county seat of a county that (i) is
4 contiguous to the state of Indiana and (ii) has a 1990
5 population of 88,257 according to the United States
6 Bureau of the Census, except that if the conservation
7 district does not maintain a museum, the monies shall
8 be allocated equally between the county and the
9 municipality in which the inter-track wagering
10 location licensee is located for general purposes) or
11 to a municipal recreation board for park purposes (if
12 an inter-track wagering location licensee is located
13 in a municipality that is not included within any park
14 district and park maintenance is the function of the
15 municipal recreation board and the municipality has a
16 1990 population of 9,302 according to the United States
17 Bureau of the Census); provided that the monies are
18 distributed to each park district or conservation
19 district or municipality that does not have a park
20 district in an amount equal to four-sevenths of the
21 amount collected by each inter-track wagering location
22 licensee within the park district or conservation
23 district or municipality for the Fund. Monies that were
24 paid into the Horse Racing Tax Allocation Fund before
25 the effective date of this amendatory Act of 1991 by an
26 inter-track wagering location licensee located in a
27 municipality that is not included within any park
28 district but is included within a conservation
29 district as provided in this paragraph shall, as soon
30 as practicable after the effective date of this
31 amendatory Act of 1991, be allocated and paid to that
32 conservation district as provided in this paragraph.
33 Any park district or municipality not maintaining a
34 museum may deposit the monies in the corporate fund of

1 the park district or municipality where the
2 inter-track wagering location is located, to be used
3 for general purposes; and

4 One-seventh to the Agricultural Premium Fund to be
5 used for distribution to agricultural home economics
6 extension councils in accordance with "An Act in
7 relation to additional support and finances for the
8 Agricultural and Home Economic Extension Councils in
9 the several counties of this State and making an
10 appropriation therefor", approved July 24, 1967.

11 Until January 1, 2000, all other monies paid into the
12 Horse Racing Tax Allocation Fund pursuant to this paragraph
13 (11) shall be allocated by appropriation as follows:

14 Two-sevenths to the Department of Agriculture.
15 Fifty percent of this two-sevenths shall be used to
16 promote the Illinois horse racing and breeding
17 industry, and shall be distributed by the Department of
18 Agriculture upon the advice of a 9-member committee
19 appointed by the Governor consisting of the following
20 members: the Director of Agriculture, who shall serve
21 as chairman; 2 representatives of organization
22 licensees conducting thoroughbred race meetings in
23 this State, recommended by those licensees; 2
24 representatives of organization licensees conducting
25 standardbred race meetings in this State, recommended
26 by those licensees; a representative of the Illinois
27 Thoroughbred Breeders and Owners Foundation,
28 recommended by that Foundation; a representative of
29 the Illinois Standardbred Owners and Breeders
30 Association, recommended by that Association; a
31 representative of the Horsemen's Benevolent and
32 Protective Association or any successor organization
33 thereto established in Illinois comprised of the
34 largest number of owners and trainers, recommended by

1 that Association or that successor organization; and a
2 representative of the Illinois Harness Horsemen's
3 Association, recommended by that Association.
4 Committee members shall serve for terms of 2 years,
5 commencing January 1 of each even-numbered year. If a
6 representative of any of the above-named entities has
7 not been recommended by January 1 of any even-numbered
8 year, the Governor shall appoint a committee member to
9 fill that position. Committee members shall receive no
10 compensation for their services as members but shall be
11 reimbursed for all actual and necessary expenses and
12 disbursements incurred in the performance of their
13 official duties. The remaining 50% of this
14 two-sevenths shall be distributed to county fairs for
15 premiums and rehabilitation as set forth in the
16 Agricultural Fair Act;

17 Four-sevenths to museums and aquariums located in
18 park districts of over 500,000 population; provided
19 that the monies are distributed in accordance with the
20 previous year's distribution of the maintenance tax
21 for such museums and aquariums as provided in Section 2
22 of the Park District Aquarium and Museum Act; and

23 One-seventh to the Agricultural Premium Fund to be
24 used for distribution to agricultural home economics
25 extension councils in accordance with "An Act in
26 relation to additional support and finances for the
27 Agricultural and Home Economic Extension Councils in
28 the several counties of this State and making an
29 appropriation therefor", approved July 24, 1967. This
30 subparagraph (C) shall be inoperative and of no force
31 and effect on and after January 1, 2000.

32 (D) Except as provided in paragraph (11) of this
33 subsection (h), with respect to purse allocation from
34 intertrack wagering, the monies so retained shall be

1 divided as follows:

2 (i) If the inter-track wagering licensee,
3 except an intertrack wagering licensee that
4 derives its license from an organization licensee
5 located in a county with a population in excess of
6 230,000 and bounded by the Mississippi River, is
7 not conducting its own race meeting during the same
8 dates, then the entire purse allocation shall be to
9 purses at the track where the races wagered on are
10 being conducted.

11 (ii) If the inter-track wagering licensee,
12 except an intertrack wagering licensee that
13 derives its license from an organization licensee
14 located in a county with a population in excess of
15 230,000 and bounded by the Mississippi River, is
16 also conducting its own race meeting during the
17 same dates, then the purse allocation shall be as
18 follows: 50% to purses at the track where the races
19 wagered on are being conducted; 50% to purses at
20 the track where the inter-track wagering licensee
21 is accepting such wagers.

22 (iii) If the inter-track wagering is being
23 conducted by an inter-track wagering location
24 licensee, except an intertrack wagering location
25 licensee that derives its license from an
26 organization licensee located in a county with a
27 population in excess of 230,000 and bounded by the
28 Mississippi River, the entire purse allocation for
29 Illinois races shall be to purses at the track
30 where the race meeting being wagered on is being
31 held.

32 (12) The Board shall have all powers necessary and
33 proper to fully supervise and control the conduct of
34 inter-track wagering and simulcast wagering by inter-track

1 wagering licensees and inter-track wagering location
2 licensees, including, but not limited to the following:

3 (A) The Board is vested with power to promulgate
4 reasonable rules and regulations for the purpose of
5 administering the conduct of this wagering and to
6 prescribe reasonable rules, regulations and conditions
7 under which such wagering shall be held and conducted.
8 Such rules and regulations are to provide for the
9 prevention of practices detrimental to the public
10 interest and for the best interests of said wagering
11 and to impose penalties for violations thereof.

12 (B) The Board, and any person or persons to whom it
13 delegates this power, is vested with the power to enter
14 the facilities of any licensee to determine whether
15 there has been compliance with the provisions of this
16 Act and the rules and regulations relating to the
17 conduct of such wagering.

18 (C) The Board, and any person or persons to whom it
19 delegates this power, may eject or exclude from any
20 licensee's facilities, any person whose conduct or
21 reputation is such that his presence on such premises
22 may, in the opinion of the Board, call into the
23 question the honesty and integrity of, or interfere
24 with the orderly conduct of such wagering; provided,
25 however, that no person shall be excluded or ejected
26 from such premises solely on the grounds of race,
27 color, creed, national origin, ancestry, or sex.

28 (D) (Blank).

29 (E) The Board is vested with the power to appoint
30 delegates to execute any of the powers granted to it
31 under this Section for the purpose of administering
32 this wagering and any rules and regulations
33 promulgated in accordance with this Act.

34 (F) The Board shall name and appoint a State

1 director of this wagering who shall be a representative
2 of the Board and whose duty it shall be to supervise
3 the conduct of inter-track wagering as may be provided
4 for by the rules and regulations of the Board; such
5 rules and regulation shall specify the method of
6 appointment and the Director's powers, authority and
7 duties.

8 (G) The Board is vested with the power to impose
9 civil penalties of up to \$5,000 against individuals and
10 up to \$10,000 against licensees for each violation of
11 any provision of this Act relating to the conduct of
12 this wagering, any rules adopted by the Board, any
13 order of the Board or any other action which in the
14 Board's discretion, is a detriment or impediment to
15 such wagering.

16 (13) The Department of Agriculture may enter into
17 agreements with licensees authorizing such licensees to
18 conduct inter-track wagering on races to be held at the
19 licensed race meetings conducted by the Department of
20 Agriculture. Such agreement shall specify the races of the
21 Department of Agriculture's licensed race meeting upon
22 which the licensees will conduct wagering. In the event
23 that a licensee conducts inter-track pari-mutuel wagering
24 on races from the Illinois State Fair or DuQuoin State Fair
25 which are in addition to the licensee's previously approved
26 racing program, those races shall be considered a separate
27 racing day for the purpose of determining the daily handle
28 and computing the privilege or pari-mutuel tax on that
29 daily handle as provided in Sections 27 and 27.1. Such
30 agreements shall be approved by the Board before such
31 wagering may be conducted. In determining whether to grant
32 approval, the Board shall give due consideration to the
33 best interests of the public and of horse racing. The
34 provisions of paragraphs (1), (8), (8.1), and (8.2) of

1 subsection (h) of this Section which are not specified in
2 this paragraph (13) shall not apply to licensed race
3 meetings conducted by the Department of Agriculture at the
4 Illinois State Fair in Sangamon County or the DuQuoin State
5 Fair in Perry County, or to any wagering conducted on those
6 race meetings.

7 (i) Notwithstanding the other provisions of this Act, the
8 conduct of wagering at wagering facilities is authorized on all
9 days, except as limited by subsection (b) of Section 19 of this
10 Act.

11 (Source: P.A. 91-40, eff. 6-25-99; 92-211, eff. 8-2-01.)

12 (230 ILCS 5/26.2) (from Ch. 8, par. 37-26.2)

13 Sec. 26.2. In addition to the amount retained by licensees
14 pursuant to Section 26, each licensee may retain an additional
15 amount up to 3 1/2% of the amount wagered on all multiple
16 wagers plus an additional amount up to 8% of the amount wagered
17 on any other multiple wager that involves a single betting
18 interest on 3 or more horses. Amounts retained by organization
19 licensees and inter-track wagering licensees on all forms of
20 wagering shall be allocated, after payment of applicable State
21 and local taxes and advance deposit wagering fees, if
22 applicable, among organization licensees, inter-track wagering
23 licensees, and purses as set forth in paragraph (5) of
24 subsection (g) of Section 26, subparagraph (A) of paragraph
25 (11) of subsection (h) of Section 26, and subsection (a) of
26 Section 29 of this Act. Amounts retained by intertrack wagering
27 location licensees under this Section on all forms of wagering
28 shall be allocated, after payment of applicable State and local
29 taxes, among organization licensees, intertrack wagering
30 location licensees, and purses as set forth in paragraph 5 of
31 subsection (g) of Section 26 and subparagraph (B) of paragraph
32 (11) of subsection (h) of Section 26.

33 (Source: P.A. 89-16, eff. 5-30-95.)

1 (230 ILCS 5/27) (from Ch. 8, par. 37-27)

2 Sec. 27. (a) In addition to the organization license fee
3 provided by this Act, until January 1, 2000, a graduated
4 privilege tax is hereby imposed for conducting the pari-mutuel
5 system of wagering permitted under this Act. Until January 1,
6 2000, except as provided in subsection (g) of Section 27 of
7 this Act, all of the breakage of each racing day held by any
8 licensee in the State shall be paid to the State. Until January
9 1, 2000, such daily graduated privilege tax shall be paid by
10 the licensee from the amount permitted to be retained under
11 this Act. Until January 1, 2000, each day's graduated privilege
12 tax, breakage, and Horse Racing Tax Allocation funds shall be
13 remitted to the Department of Revenue within 48 hours after the
14 close of the racing day upon which it is assessed or within
15 such other time as the Board prescribes. The privilege tax
16 hereby imposed, until January 1, 2000, shall be a flat tax at
17 the rate of 2% of the daily pari-mutuel handle except as
18 provided in Section 27.1.

19 In addition, every organization licensee, except as
20 provided in Section 27.1 of this Act, which conducts multiple
21 wagering shall pay, until January 1, 2000, as a privilege tax
22 on multiple wagers an amount equal to 1.25% of all moneys
23 wagered each day on such multiple wagers, plus an additional
24 amount equal to 3.5% of the amount wagered each day on any
25 other multiple wager which involves a single betting interest
26 on 3 or more horses. The licensee shall remit the amount of
27 such taxes to the Department of Revenue within 48 hours after
28 the close of the racing day on which it is assessed or within
29 such other time as the Board prescribes.

30 This subsection (a) shall be inoperative and of no force
31 and effect on and after January 1, 2000.

32 (a-5) Beginning on January 1, 2000, a flat pari-mutuel tax
33 at the rate of 1.5% of the daily pari-mutuel handle, other than

1 from advance deposit wagering from a location other than a
2 wagering facility, which shall be subject to a pari-mutuel tax
3 at the rate of 1%, is imposed at all pari-mutuel wagering
4 facilities, which shall be remitted to the Department of
5 Revenue within 48 hours after the close of the racing day upon
6 which it is assessed or within such other time as the Board
7 prescribes.

8 (b) On or before December 31, 1999, in the event that any
9 organization licensee conducts 2 separate programs of races on
10 any day, each such program shall be considered a separate
11 racing day for purposes of determining the daily handle and
12 computing the privilege tax on such daily handle as provided in
13 subsection (a) of this Section.

14 (c) Licensees shall at all times keep accurate books and
15 records of all monies wagered on each day of a race meeting and
16 of the taxes paid to the Department of Revenue under the
17 provisions of this Section. The Board or its duly authorized
18 representative or representatives shall at all reasonable
19 times have access to such records for the purpose of examining
20 and checking the same and ascertaining whether the proper
21 amount of taxes is being paid as provided. The Board shall
22 require verified reports and a statement of the total of all
23 monies wagered daily at each wagering facility upon which the
24 taxes are assessed and may prescribe forms upon which such
25 reports and statement shall be made.

26 (d) Any licensee failing or refusing to pay the amount of
27 any tax due under this Section shall be guilty of a business
28 offense and upon conviction shall be fined not more than \$5,000
29 in addition to the amount found due as tax under this Section.
30 Each day's violation shall constitute a separate offense. All
31 fines paid into Court by a licensee hereunder shall be
32 transmitted and paid over by the Clerk of the Court to the
33 Board.

34 (e) No other license fee, privilege tax, excise tax, or

1 racing fee, except as provided in this Act, shall be assessed
2 or collected from any such licensee by the State.

3 (f) No other license fee, privilege tax, excise tax or
4 racing fee shall be assessed or collected from any such
5 licensee by units of local government except as provided in
6 paragraph 10.1 of subsection (h) and subsection (f) of Section
7 26 of this Act. However, any municipality that has a Board
8 licensed horse race meeting at a race track wholly within its
9 corporate boundaries or a township that has a Board licensed
10 horse race meeting at a race track wholly within the
11 unincorporated area of the township may charge a local
12 amusement tax not to exceed 10¢ per admission to such horse
13 race meeting by the enactment of an ordinance. However, any
14 municipality or county that has a Board licensed inter-track
15 wagering location facility wholly within its corporate
16 boundaries may each impose an admission fee not to exceed \$1.00
17 per admission to such inter-track wagering location facility,
18 so that a total of not more than \$2.00 per admission may be
19 imposed. Except as provided in subparagraph (g) of Section 27
20 of this Act, the inter-track wagering location licensee shall
21 collect any and all such fees and within 48 hours remit the
22 fees to the Board, which shall, pursuant to rule, cause the
23 fees to be distributed to the county or municipality.

24 (g) Notwithstanding any provision in this Act to the
25 contrary, if in any calendar year the total taxes and fees
26 required to be collected from licensees and distributed under
27 this Act to all State and local governmental authorities
28 exceeds the amount of such taxes and fees distributed to each
29 State and local governmental authority to which each State and
30 local governmental authority was entitled under this Act for
31 calendar year 1994, then the first \$11 million of that excess
32 amount shall be allocated at the earliest possible date for
33 distribution as purse money for the succeeding calendar year.
34 Upon reaching the 1994 level, and until the excess amount of

1 taxes and fees exceeds \$11 million, the Board shall direct all
2 licensees to cease paying the subject taxes and fees and the
3 Board shall direct all licensees to allocate any such excess
4 amount for purses as follows:

5 (i) the excess amount shall be initially divided
6 between thoroughbred and standardbred purses based on the
7 thoroughbred's and standardbred's respective percentages
8 of total Illinois live wagering in calendar year 1994;

9 (ii) each thoroughbred and standardbred organization
10 licensee issued an organization licensee in that
11 succeeding allocation year shall be allocated an amount
12 equal to the product of its percentage of total Illinois
13 live thoroughbred or standardbred wagering in calendar
14 year 1994 (the total to be determined based on the sum of
15 1994 on-track wagering for all organization licensees
16 issued organization licenses in both the allocation year
17 and the preceding year) multiplied by the total amount
18 allocated for standardbred or thoroughbred purses,
19 provided that the first \$1,500,000 of the amount allocated
20 to standardbred purses under item (i) shall be allocated to
21 the Department of Agriculture to be expended with the
22 assistance and advice of the Illinois Standardbred
23 Breeders Funds Advisory Board for the purposes listed in
24 subsection (g) of Section 31 of this Act, before the amount
25 allocated to standardbred purses under item (i) is
26 allocated to standardbred organization licensees in the
27 succeeding allocation year.

28 To the extent the excess amount of taxes and fees to be
29 collected and distributed to State and local governmental
30 authorities exceeds \$11 million, that excess amount shall be
31 collected and distributed to State and local authorities as
32 provided for under this Act.

33 (Source: P.A. 91-40, eff. 6-25-99.)

1 (230 ILCS 5/29) (from Ch. 8, par. 37-29)

2 Sec. 29. (a) After the privilege or pari-mutuel tax
3 established in Sections 26(f), 27, and 27.1 is paid to the
4 State from the monies from wagering other than advance deposit
5 wagering retained by the organization licensee pursuant to
6 Sections 26, 26.2, and 26.3, the remainder of those monies
7 retained pursuant to Sections 26 and 26.2, except as provided
8 in subsection (g) of Section 27 of this Act, shall be allocated
9 evenly to the organization licensee and as purses. Monies from
10 advance deposit wagering shall be allocated as provided in
11 subsection (g) of Section 26.

12 (b) (Blank).

13 (c) (Blank).

14 (d) Each organization licensee and inter-track wagering
15 licensee from the money retained for purses as set forth in
16 subsection (a) of this Section, shall pay to an organization
17 representing the largest number of horse owners and trainers
18 which has negotiated a contract with the organization licensee
19 for such purpose an amount equal to at least 1% of the
20 organization licensee's and inter-track wagering licensee's
21 retention of the pari-mutuel handle for the racing season. Each
22 inter-track wagering location licensee, from the 4% of its
23 handle required to be paid as purses under paragraph (11) of
24 subsection (h) of Section 26 of this Act, shall pay to the
25 contractually established representative organization 2% of
26 that 4%, provided that the payments so made to the organization
27 shall not exceed a total of \$125,000 in any calendar year. Such
28 contract shall be negotiated and signed prior to the beginning
29 of the racing season.

30 (Source: P.A. 91-40, eff. 6-25-99.)

31 (230 ILCS 5/31.1) (from Ch. 8, par. 37-31.1)

32 Sec. 31.1. (a) Organization licensees collectively shall
33 contribute annually to charity the sum of \$750,000 to

1 non-profit organizations that provide medical and family,
2 counseling, and similar services to persons who reside or work
3 on the backstretch of Illinois racetracks. These contributions
4 shall be collected as follows: (i) no later than July 1st of
5 each year the Board shall assess each organization licensee,
6 except those tracks which are not within 100 miles of each
7 other which tracks shall pay \$30,000 annually apiece into the
8 Board charity fund, that amount which equals \$720,000 ~~\$690,000~~
9 multiplied by the amount of pari-mutuel wagering handled by the
10 organization licensee in the year preceding assessment and
11 divided by the total pari-mutuel wagering handled by all
12 Illinois organization licensees, except those tracks which are
13 not within 100 miles of each other, in the year preceding
14 assessment; (ii) notice of the assessed contribution shall be
15 mailed to each organization licensee; (iii) within thirty days
16 of its receipt of such notice, each organization licensee shall
17 remit the assessed contribution to the Board. If an
18 organization licensee wilfully fails to so remit the
19 contribution, the Board may revoke its license to conduct horse
20 racing.

21 (a-5) In addition to any amount specified under subsection
22 (a), each race track that conducts live racing shall contribute
23 \$81,250 annually to the Board's charity fund, except that those
24 race tracks that are not within 100 miles of any other race
25 track shall pay \$25,000 annually. In addition, all organization
26 licensees shall pay \$50,000 collectively each year from the
27 purse accounts for thoroughbred racing to the Board's charity
28 fund on a pro rata basis, based on the total number of
29 thoroughbred racing days awarded by the Board in the current
30 year, and all organization licensees shall pay \$50,000
31 collectively each year from the purse accounts for standardbred
32 racing to the Board's charity fund on a pro rata basis, based
33 on the total number of standardbred racing days awarded by the
34 Board in the current year.

1 (b) No later than October 1st of each year, any qualified
2 charitable organization seeking an allotment of contributed
3 funds shall submit to the Board an application for those funds,
4 using the Board's approved form. No later than December 31st of
5 each year, the Board shall distribute all such amounts
6 collected that year to such charitable organization
7 applicants.

8 (Source: P.A. 87-110.)

9 Section 99. Effective date. This Act takes effect upon
10 becoming law.".