## 97TH GENERAL ASSEMBLY

## State of Illinois

# 2011 and 2012

#### HB4972

Introduced 2/3/2012, by Rep. Rosemary Mulligan

### SYNOPSIS AS INTRODUCED:

230 ILCS 10/11.2 230 ILCS 10/12

from Ch. 120, par. 2412

Amends the Riverboat Gambling Act. Provides that notwithstanding any other provision of the Act, no gaming positions operated within the corporate limits of the City of Chicago may be physically located within 20 miles of the gaming positions operated by a licensee that is located in the City of Des Plaines. Provides that certain admissions taxes and fees imposed under the Act on a licensee that is located in the City of Des Plaines may not be distributed to any other municipality other than the City of Des Plaines. Provides that any revenue-sharing agreement that violates this prohibition shall be considered null and void. Effective immediately.

LRB097 14517 AEK 59372 b

1 AN ACT concerning gaming.

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

4 Section 5. The Riverboat Gambling Act is amended by 5 changing Sections 11.2 and 12 as follows:

6 (230 ILCS 10/11.2)

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Sec. 11.2. Relocation of riverboat home dock.

8 (a) A licensee that was not conducting riverboat gambling 9 on January 1, 1998 may apply to the Board for renewal and 10 approval of relocation to a new home dock location authorized 11 under Section 3(c) and the Board shall grant the application 12 and approval upon receipt by the licensee of approval from the 13 new municipality or county, as the case may be, in which the 14 licensee wishes to relocate pursuant to Section 7(j).

(b) Any licensee that relocates its home dock pursuant to 15 16 this Section shall attain a level of at least 20% minority 17 person and female ownership, at least 16% and 4% respectively, within a time period prescribed by the Board, but not to exceed 18 19 12 months from the date the licensee begins conducting gambling at the new home dock location. The 12-month period shall be 20 21 extended by the amount of time necessary to conduct a 22 background investigation pursuant to Section 6. For the purposes of this Section, the terms "female" and "minority 23

person" have the meanings provided in Section 2 of the Business
 Enterprise for Minorities, Females, and Persons with
 Disabilities Act.

4 (c) Notwithstanding any other Section of this Act, no
5 gaming positions operated within the corporate limits of the
6 City of Chicago may be physically located within 20 miles of
7 the gaming positions operated by a licensee that relocates
8 under this Section and is located in the City of Des Plaines.

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

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

11 Sec. 12. Admission tax; fees.

12 (a) A tax is hereby imposed upon admissions to riverboats 13 operated by licensed owners authorized pursuant to this Act. 14 Until July 1, 2002, the rate is \$2 per person admitted. From 15 July 1, 2002 until July 1, 2003, the rate is \$3 per person 16 admitted. From July 1, 2003 until August 23, 2005 (the effective date of Public Act 94-673), for a licensee that 17 admitted 1,000,000 persons or fewer in the previous calendar 18 19 year, the rate is \$3 per person admitted; for a licensee that admitted more than 1,000,000 but no more than 2,300,000 persons 20 21 in the previous calendar year, the rate is \$4 per person 22 admitted; and for a licensee that admitted more than 2,300,000 23 persons in the previous calendar year, the rate is \$5 per 24 person admitted. Beginning on August 23, 2005 (the effective date of Public Act 94-673), for a licensee that admitted 25

1,000,000 persons or fewer in calendar year 2004, the rate is
 \$2 per person admitted, and for all other licensees, including
 licensees that were not conducting gambling operations in 2004,
 the rate is \$3 per person admitted. This admission tax is
 imposed upon the licensed owner conducting gambling.

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

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(2) (Blank).

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

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

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

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

(2) (Blank).

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

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

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

(c) The licensed owner shall pay the entire admission tax to the Board and the licensed manager shall pay the entire admission fee to the Board. Such payments shall be made daily. Accompanying each payment shall be a return on forms provided

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by the Board which shall include other information regarding admissions as the Board may require. Failure to submit either the payment or the return within the specified time may result in suspension or revocation of the owners or managers license.

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

11 (e) Notwithstanding any other provision of this Act, the 12 <u>taxes and fees imposed under this Section on a licensee that</u> 13 <u>relocates under Section 11.2 of this Act and is located in the</u> 14 <u>City of Des Plaines may not be distributed to any other</u> 15 <u>municipality other than the City of Des Plaines. Any</u> 16 <u>revenue-sharing agreement that violates this subsection (e)</u> 17 <u>shall be considered null and void.</u>

18 (Source: P.A. 95-663, eff. 10-11-07; 96-1392, eff. 1-1-11.)

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

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