



Rep. Barbara Flynn Currie

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1 AMENDMENT TO SENATE BILL 66

2 AMENDMENT NO. _____. Amend Senate Bill 66, AS AMENDED, by
3 replacing everything after the enacting clause with the
4 following:

5 "Section 5. The Illinois Horse Racing Act of 1975 is
6 amended by changing Sections 26, 27, and 28.1 as follows:

7 (230 ILCS 5/26) (from Ch. 8, par. 37-26)

8 Sec. 26. Wagering.

9 (a) Any licensee may conduct and supervise the pari-mutuel
10 system of wagering, as defined in Section 3.12 of this Act, on
11 horse races conducted by an Illinois organization licensee or
12 conducted at a racetrack located in another state or country
13 and televised in Illinois in accordance with subsection (g) of
14 Section 26 of this Act. Subject to the prior consent of the
15 Board, licensees may supplement any pari-mutuel pool in order
16 to guarantee a minimum distribution. Such pari-mutuel method of

1 wagering 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 wagering
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, wagering 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 authorized under this Act
15 provided that wager is electronically recorded in the manner
16 described in Section 3.12 of this Act. Any wager made
17 electronically by an individual while physically on the
18 premises of a licensee shall be deemed to have been made at the
19 premises of that licensee.

20 (c) Until January 1, 2000, the sum held by any licensee for
21 payment of outstanding pari-mutuel tickets, if unclaimed prior
22 to December 31 of the next year, shall be retained by the
23 licensee for payment of such tickets until that date. Within 10
24 days thereafter, the balance of such sum remaining unclaimed,
25 less any uncashed supplements contributed by such licensee for
26 the purpose of guaranteeing minimum distributions of any

1 pari-mutuel pool, shall be paid to the Illinois Veterans'
2 Rehabilitation Fund of the State treasury, except as provided
3 in subsection (g) of Section 27 of this Act.

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

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

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

1 race track is a Class C misdemeanor.

2 (f) Notwithstanding the other provisions of this Act, an
3 organization licensee may contract with an entity in another
4 state or country to permit any legal wagering entity in another
5 state or country to accept wagers solely within such other
6 state or country on races conducted by the organization
7 licensee in this State. Beginning January 1, 2000, these wagers
8 shall not be subject to State taxation. Until January 1, 2000,
9 when the out-of-State entity conducts a pari-mutuel pool
10 separate from the organization licensee, a privilege tax equal
11 to 7 1/2% of all monies received by the organization licensee
12 from entities in other states or countries pursuant to such
13 contracts is imposed on the organization licensee, and such
14 privilege tax shall be remitted to the Department of Revenue
15 within 48 hours of receipt of the moneys from the simulcast.
16 When the out-of-State entity conducts a combined pari-mutuel
17 pool with the organization licensee, the tax shall be 10% of
18 all monies received by the organization licensee with 25% of
19 the receipts from this 10% tax to be distributed to the county
20 in which the race was conducted.

21 An organization licensee may permit one or more of its
22 races to be utilized for pari-mutuel wagering at one or more
23 locations in other states and may transmit audio and visual
24 signals of races the organization licensee conducts to one or
25 more locations outside the State or country and may also permit
26 pari-mutuel pools in other states or countries to be combined

1 with its gross or net wagering pools or with wagering pools
2 established by other states.

3 (g) A host track may accept interstate simulcast wagers on
4 horse races conducted in other states or countries and shall
5 control the number of signals and types of breeds of racing in
6 its simulcast program, subject to the disapproval of the Board.
7 The Board may prohibit a simulcast program only if it finds
8 that the simulcast program is clearly adverse to the integrity
9 of racing. The host track simulcast program shall include the
10 signal of live racing of all organization licensees. All
11 non-host licensees and advance deposit wagering licensees
12 shall carry the signal of and accept wagers on live racing of
13 all organization licensees. Advance deposit wagering licensees
14 shall not be permitted to accept out-of-state wagers on any
15 Illinois signal provided pursuant to this Section without the
16 approval and consent of the organization licensee providing the
17 signal. Non-host licensees may carry the host track simulcast
18 program and shall accept wagers on all races included as part
19 of the simulcast program upon which wagering is permitted. All
20 organization licensees shall provide their live signal to all
21 advance deposit wagering licensees for a simulcast commission
22 fee not to exceed 6% of the advance deposit wagering licensee's
23 Illinois handle on the organization licensee's signal without
24 prior approval by the Board. The Board may adopt rules under
25 which it may permit simulcast commission fees in excess of 6%.
26 The Board shall adopt rules limiting the interstate commission

1 fees charged to an advance deposit wagering licensee. The Board
2 shall adopt rules regarding advance deposit wagering on
3 interstate simulcast races that shall reflect, among other
4 things, the General Assembly's desire to maximize revenues to
5 the State, horsemen purses, and organizational licensees.
6 However, organization licensees providing live signals
7 pursuant to the requirements of this subsection (g) may
8 petition the Board to withhold their live signals from an
9 advance deposit wagering licensee if the organization licensee
10 discovers and the Board finds reputable or credible information
11 that the advance deposit wagering licensee is under
12 investigation by another state or federal governmental agency,
13 the advance deposit wagering licensee's license has been
14 suspended in another state, or the advance deposit wagering
15 licensee's license is in revocation proceedings in another
16 state. The organization licensee's provision of their live
17 signal to an advance deposit wagering licensee under this
18 subsection (g) pertains to wagers placed from within Illinois.
19 Advance deposit wagering licensees may place advance deposit
20 wagering terminals at wagering facilities as a convenience to
21 customers. The advance deposit wagering licensee shall not
22 charge or collect any fee from purses for the placement of the
23 advance deposit wagering terminals. The costs and expenses of
24 the host track and non-host licensees associated with
25 interstate simulcast wagering, other than the interstate
26 commission fee, shall be borne by the host track and all

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

10 Notwithstanding any other provision of this Act, until
11 February 1, 2017 ~~January 31, 2014~~, an organization licensee may
12 maintain a system whereby advance deposit wagering may take
13 place or an organization licensee, with the consent of the
14 horsemen association representing the largest number of
15 owners, trainers, jockeys, or standardbred drivers who race
16 horses at that organization licensee's racing meeting, may
17 contract with another person to carry out a system of advance
18 deposit wagering. Such consent may not be unreasonably
19 withheld. The actions of any organization licensee who conducts
20 advance deposit wagering or any person who has a contract with
21 an organization licensee to conduct advance deposit wagering
22 who conducts advance deposit wagering on or after January 1,
23 2013 and prior to the effective date of this amendatory Act of
24 the 98th General Assembly taken in reliance on the changes made
25 to this subsection (g) by this amendatory Act of the 98th
26 General Assembly are hereby validated, provided payment of all

1 applicable pari-mutuel taxes are remitted to the Board. All
2 advance deposit wagers placed from within Illinois must be
3 placed through a Board-approved advance deposit wagering
4 licensee; no other entity may accept an advance deposit wager
5 from a person within Illinois. All advance deposit wagering is
6 subject to any rules adopted by the Board. The Board may adopt
7 rules necessary to regulate advance deposit wagering through
8 the use of emergency rulemaking in accordance with Section 5-45
9 of the Illinois Administrative Procedure Act. The General
10 Assembly finds that the adoption of rules to regulate advance
11 deposit wagering is deemed an emergency and necessary for the
12 public interest, safety, and welfare. An advance deposit
13 wagering licensee may retain all moneys as agreed to by
14 contract with an organization licensee. Any moneys retained by
15 the organization licensee from advance deposit wagering, not
16 including moneys retained by the advance deposit wagering
17 licensee, shall be paid 50% to the organization licensee's
18 purse account and 50% to the organization licensee. If more
19 than one breed races at the same race track facility, then the
20 50% of the moneys to be paid to an organization licensee's
21 purse account shall be allocated among all organization
22 licensees' purse accounts operating at that race track facility
23 proportionately based on the actual number of host days that
24 the Board grants to that breed at that race track facility in
25 the current calendar year. To the extent any fees from advance
26 deposit wagering conducted in Illinois for wagers in Illinois

1 or other states have been placed in escrow or otherwise
2 withheld from wagers pending a determination of the legality of
3 advance deposit wagering, no action shall be brought to declare
4 such wagers or the disbursement of any fees previously escrowed
5 illegal.

6 (1) Between the hours of 6:30 a.m. and 6:30 p.m. an
7 intertrack wagering licensee other than the host track may
8 supplement the host track simulcast program with
9 additional simulcast races or race programs, provided that
10 between January 1 and the third Friday in February of any
11 year, inclusive, if no live thoroughbred racing is
12 occurring in Illinois during this period, only
13 thoroughbred races may be used for supplemental interstate
14 simulcast purposes. The Board shall withhold approval for a
15 supplemental interstate simulcast only if it finds that the
16 simulcast is clearly adverse to the integrity of racing. A
17 supplemental interstate simulcast may be transmitted from
18 an intertrack wagering licensee to its affiliated non-host
19 licensees. The interstate commission fee for a
20 supplemental interstate simulcast shall be paid by the
21 non-host licensee and its affiliated non-host licensees
22 receiving the simulcast.

23 (2) Between the hours of 6:30 p.m. and 6:30 a.m. an
24 intertrack wagering licensee other than the host track may
25 receive supplemental interstate simulcasts only with the
26 consent of the host track, except when the Board finds that

1 the simulcast is clearly adverse to the integrity of
2 racing. Consent granted under this paragraph (2) to any
3 intertrack wagering licensee shall be deemed consent to all
4 non-host licensees. The interstate commission fee for the
5 supplemental interstate simulcast shall be paid by all
6 participating non-host licensees.

7 (3) Each licensee conducting interstate simulcast
8 wagering may retain, subject to the payment of all
9 applicable taxes and the purses, an amount not to exceed
10 17% of all money wagered. If any licensee conducts the
11 pari-mutuel system wagering on races conducted at
12 racetracks in another state or country, each such race or
13 race program shall be considered a separate racing day for
14 the purpose of determining the daily handle and computing
15 the privilege tax of that daily handle as provided in
16 subsection (a) of Section 27. Until January 1, 2000, from
17 the sums permitted to be retained pursuant to this
18 subsection, each intertrack wagering location licensee
19 shall pay 1% of the pari-mutuel handle wagered on simulcast
20 wagering to the Horse Racing Tax Allocation Fund, subject
21 to the provisions of subparagraph (B) of paragraph (11) of
22 subsection (h) of Section 26 of this Act.

23 (4) A licensee who receives an interstate simulcast may
24 combine its gross or net pools with pools at the sending
25 racetracks pursuant to rules established by the Board. All
26 licensees combining their gross pools at a sending

1 racetrack shall adopt the take-out percentages of the
2 sending racetrack. A licensee may also establish a separate
3 pool and takeout structure for wagering purposes on races
4 conducted at race tracks outside of the State of Illinois.
5 The licensee may permit pari-mutuel wagers placed in other
6 states or countries to be combined with its gross or net
7 wagering pools or other wagering pools.

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

17 (A) For interstate simulcast wagers made at a host
18 track, 50% to the host track and 50% to purses at the
19 host track.

20 (B) For wagers placed on interstate simulcast
21 races, supplemental simulcasts as defined in
22 subparagraphs (1) and (2), and separately pooled races
23 conducted outside of the State of Illinois made at a
24 non-host licensee, 25% to the host track, 25% to the
25 non-host licensee, and 50% to the purses at the host
26 track.

1 (6) Notwithstanding any provision in this Act to the
2 contrary, non-host licensees who derive their licenses
3 from a track located in a county with a population in
4 excess of 230,000 and that borders the Mississippi River
5 may receive supplemental interstate simulcast races at all
6 times subject to Board approval, which shall be withheld
7 only upon a finding that a supplemental interstate
8 simulcast is clearly adverse to the integrity of racing.

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

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

23 (B) Between January 1 and the third Friday in
24 February, inclusive, if no live thoroughbred racing is
25 occurring in Illinois during this period, and the
26 interstate simulcast is a thoroughbred race, the purse

1 share to its interstate simulcast purse pool to be
2 distributed under paragraph (10) of this subsection
3 (g);

4 (C) Between January 1 and the third Friday in
5 February, inclusive, if live thoroughbred racing is
6 occurring in Illinois, between 6:30 a.m. and 6:30 p.m.
7 the purse share from wagers made during this time
8 period to its thoroughbred purse account and between
9 6:30 p.m. and 6:30 a.m. the purse share from wagers
10 made during this time period to its standardbred purse
11 accounts;

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

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

20 (7.1) Notwithstanding any other provision of this Act
21 to the contrary, if no standardbred racing is conducted at
22 a racetrack located in Madison County during any calendar
23 year beginning on or after January 1, 2002, all moneys
24 derived by that racetrack from simulcast wagering and
25 inter-track wagering that (1) are to be used for purses and
26 (2) are generated between the hours of 6:30 p.m. and 6:30

1 a.m. during that calendar year shall be paid as follows:

2 (A) If the licensee that conducts horse racing at
3 that racetrack requests from the Board at least as many
4 racing dates as were conducted in calendar year 2000,
5 80% shall be paid to its thoroughbred purse account;
6 and

7 (B) Twenty percent shall be deposited into the
8 Illinois Colt Stakes Purse Distribution Fund and shall
9 be paid to purses for standardbred races for Illinois
10 conceived and foaled horses conducted at any county
11 fairgrounds. The moneys deposited into the Fund
12 pursuant to this subparagraph (B) shall be deposited
13 within 2 weeks after the day they were generated, shall
14 be in addition to and not in lieu of any other moneys
15 paid to standardbred purses under this Act, and shall
16 not be commingled with other moneys paid into that
17 Fund. The moneys deposited pursuant to this
18 subparagraph (B) shall be allocated as provided by the
19 Department of Agriculture, with the advice and
20 assistance of the Illinois Standardbred Breeders Fund
21 Advisory Board.

22 (7.2) Notwithstanding any other provision of this Act
23 to the contrary, if no thoroughbred racing is conducted at
24 a racetrack located in Madison County during any calendar
25 year beginning on or after January 1, 2002, all moneys
26 derived by that racetrack from simulcast wagering and

1 inter-track wagering that (1) are to be used for purses and
2 (2) are generated between the hours of 6:30 a.m. and 6:30
3 p.m. during that calendar year shall be deposited as
4 follows:

5 (A) If the licensee that conducts horse racing at
6 that racetrack requests from the Board at least as many
7 racing dates as were conducted in calendar year 2000,
8 80% shall be deposited into its standardbred purse
9 account; and

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

1 Standardbred Breeders Fund Advisory Board, shall be in
2 addition to and not in lieu of any other moneys paid to
3 standardbred purses under this Act, and shall not be
4 commingled with any other moneys paid into that Fund.

5 (7.4) If live standardbred racing is conducted at a
6 racetrack located in Madison County at any time in calendar
7 year 2001 before the payment required under paragraph (7.3)
8 has been made, the organization licensee who is licensed to
9 conduct racing at that racetrack shall pay all moneys
10 derived by that racetrack from simulcast wagering and
11 inter-track wagering during calendar years 2000 and 2001
12 that (1) are to be used for purses and (2) are generated
13 between the hours of 6:30 p.m. and 6:30 a.m. during 2000 or
14 2001 to the standardbred purse account at that racetrack to
15 be used for standardbred purses.

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

23 (8.1) Notwithstanding any provisions in this Act to the
24 contrary, if 2 organization licensees are conducting
25 standardbred race meetings concurrently between the hours
26 of 6:30 p.m. and 6:30 a.m., after payment of all applicable

1 State and local taxes and interstate commission fees, the
2 remainder of the amount retained from simulcast wagering
3 otherwise attributable to the host track and to host track
4 purses shall be split daily between the 2 organization
5 licensees and the purses at the tracks of the 2
6 organization licensees, respectively, based on each
7 organization licensee's share of the total live handle for
8 that day, provided that this provision shall not apply to
9 any non-host licensee that derives its license from a track
10 located in a county with a population in excess of 230,000
11 and that borders the Mississippi River.

12 (9) (Blank).

13 (10) (Blank).

14 (11) (Blank).

15 (12) The Board shall have authority to compel all host
16 tracks to receive the simulcast of any or all races
17 conducted at the Springfield or DuQuoin State fairgrounds
18 and include all such races as part of their simulcast
19 programs.

20 (13) Notwithstanding any other provision of this Act,
21 in the event that the total Illinois pari-mutuel handle on
22 Illinois horse races at all wagering facilities in any
23 calendar year is less than 75% of the total Illinois
24 pari-mutuel handle on Illinois horse races at all such
25 wagering facilities for calendar year 1994, then each
26 wagering facility that has an annual total Illinois

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

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

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

18 (1) Any person licensed to conduct a race meeting (i)
19 at a track where 60 or more days of racing were conducted
20 during the immediately preceding calendar year or where
21 over the 5 immediately preceding calendar years an average
22 of 30 or more days of racing were conducted annually may be
23 issued an inter-track wagering license; (ii) at a track
24 located in a county that is bounded by the Mississippi
25 River, which has a population of less than 150,000
26 according to the 1990 decennial census, and an average of

1 at least 60 days of racing per year between 1985 and 1993
2 may be issued an inter-track wagering license; or (iii) at
3 a track located in Madison County that conducted at least
4 100 days of live racing during the immediately preceding
5 calendar year may be issued an inter-track wagering
6 license, unless a lesser schedule of live racing is the
7 result of (A) weather, unsafe track conditions, or other
8 acts of God; (B) an agreement between the organization
9 licensee and the associations representing the largest
10 number of owners, trainers, jockeys, or standardbred
11 drivers who race horses at that organization licensee's
12 racing meeting; or (C) a finding by the Board of
13 extraordinary circumstances and that it was in the best
14 interest of the public and the sport to conduct fewer than
15 100 days of live racing. Any such person having operating
16 control of the racing facility may also receive up to 6
17 inter-track wagering location licenses. In no event shall
18 more than 6 inter-track wagering locations be established
19 for each eligible race track, except that an eligible race
20 track located in a county that has a population of more
21 than 230,000 and that is bounded by the Mississippi River
22 may establish up to 7 inter-track wagering locations. An
23 application for said license shall be filed with the Board
24 prior to such dates as may be fixed by the Board. With an
25 application for an inter-track wagering location license
26 there shall be delivered to the Board a certified check or

1 bank draft payable to the order of the Board for an amount
2 equal to \$500. The application shall be on forms prescribed
3 and furnished by the Board. The application shall comply
4 with all other rules, regulations and conditions imposed by
5 the Board in connection therewith.

6 (2) The Board shall examine the applications with
7 respect to their conformity with this Act and the rules and
8 regulations imposed by the Board. If found to be in
9 compliance with the Act and rules and regulations of the
10 Board, the Board may then issue a license to conduct
11 inter-track wagering and simulcast wagering to such
12 applicant. All such applications shall be acted upon by the
13 Board at a meeting to be held on such date as may be fixed
14 by the Board.

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

19 (4) Prior to the issuance of a license to conduct
20 inter-track wagering and simulcast wagering, the applicant
21 shall file with the Board a bond payable to the State of
22 Illinois in the sum of \$50,000, executed by the applicant
23 and a surety company or companies authorized to do business
24 in this State, and conditioned upon (i) the payment by the
25 licensee of all taxes due under Section 27 or 27.1 and any
26 other monies due and payable under this Act, and (ii)

1 distribution by the licensee, upon presentation of the
2 winning ticket or tickets, of all sums payable to the
3 patrons of pari-mutuel pools.

4 (5) Each license to conduct inter-track wagering and
5 simulcast wagering shall specify the person to whom it is
6 issued, the dates on which such wagering is permitted, and
7 the track or location where the wagering is to be
8 conducted.

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

13 (7) An inter-track wagering licensee or inter-track
14 wagering location licensee may accept wagers at the track
15 or location where it is licensed, or as otherwise provided
16 under this Act.

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

20 (8.1) Inter-track wagering location licensees who
21 derive their licenses from a particular organization
22 licensee shall conduct inter-track wagering and simulcast
23 wagering only at locations which are either within 90 miles
24 of that race track where the particular organization
25 licensee is licensed to conduct racing, or within 135 miles
26 of that race track where the particular organization

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

12 (8.2) Inter-track wagering or simulcast wagering shall
13 not be conducted by an inter-track wagering location
14 licensee at any location within 500 feet of an existing
15 church or existing school, nor within 500 feet of the
16 residences of more than 50 registered voters without
17 receiving written permission from a majority of the
18 registered voters at such residences. Such written
19 permission statements shall be filed with the Board. The
20 distance of 500 feet shall be measured to the nearest part
21 of any building used for worship services, education
22 programs, residential purposes, or conducting inter-track
23 wagering by an inter-track wagering location licensee, and
24 not to property boundaries. However, inter-track wagering
25 or simulcast wagering may be conducted at a site within 500
26 feet of a church, school or residences of 50 or more

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

20 (9) (Blank).

21 (10) An inter-track wagering licensee or an
22 inter-track wagering location licensee may retain, subject
23 to the payment of the privilege taxes and the purses, an
24 amount not to exceed 17% of all money wagered. Each program
25 of racing conducted by each inter-track wagering licensee
26 or inter-track wagering location licensee shall be

1 considered a separate racing day for the purpose of
2 determining the daily handle and computing the privilege
3 tax or pari-mutuel tax on such daily handle as provided in
4 Section 27.

5 (10.1) Except as provided in subsection (g) of Section
6 27 of this Act, inter-track wagering location licensees
7 shall pay 1% of the pari-mutuel handle at each location to
8 the municipality in which such location is situated and 1%
9 of the pari-mutuel handle at each location to the county in
10 which such location is situated. In the event that an
11 inter-track wagering location licensee is situated in an
12 unincorporated area of a county, such licensee shall pay 2%
13 of the pari-mutuel handle from such location to such
14 county.

15 (10.2) Notwithstanding any other provision of this
16 Act, with respect to intertrack wagering at a race track
17 located in a county that has a population of more than
18 230,000 and that is bounded by the Mississippi River ("the
19 first race track"), or at a facility operated by an
20 inter-track wagering licensee or inter-track wagering
21 location licensee that derives its license from the
22 organization licensee that operates the first race track,
23 on races conducted at the first race track or on races
24 conducted at another Illinois race track and
25 simultaneously televised to the first race track or to a
26 facility operated by an inter-track wagering licensee or

1 inter-track wagering location licensee that derives its
2 license from the organization licensee that operates the
3 first race track, those moneys shall be allocated as
4 follows:

5 (A) That portion of all moneys wagered on
6 standardbred racing that is required under this Act to
7 be paid to purses shall be paid to purses for
8 standardbred races.

9 (B) That portion of all moneys wagered on
10 thoroughbred racing that is required under this Act to
11 be paid to purses shall be paid to purses for
12 thoroughbred races.

13 (11) (A) After payment of the privilege or pari-mutuel
14 tax, any other applicable taxes, and the costs and expenses
15 in connection with the gathering, transmission, and
16 dissemination of all data necessary to the conduct of
17 inter-track wagering, the remainder of the monies retained
18 under either Section 26 or Section 26.2 of this Act by the
19 inter-track wagering licensee on inter-track wagering
20 shall be allocated with 50% to be split between the 2
21 participating licensees and 50% to purses, except that an
22 intertrack wagering licensee that derives its license from
23 a track located in a county with a population in excess of
24 230,000 and that borders the Mississippi River shall not
25 divide any remaining retention with the Illinois
26 organization licensee that provides the race or races, and

1 an intertrack wagering licensee that accepts wagers on
2 races conducted by an organization licensee that conducts a
3 race meet 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 that organization
6 licensee.

7 (B) From the sums permitted to be retained pursuant to
8 this Act each inter-track wagering location licensee shall
9 pay (i) the privilege or pari-mutuel tax to the State; (ii)
10 4.75% of the pari-mutuel handle on intertrack wagering at
11 such location on races as purses, except that an intertrack
12 wagering location licensee that derives its license from a
13 track located in a county with a population in excess of
14 230,000 and that borders the Mississippi River shall retain
15 all purse moneys for its own purse account consistent with
16 distribution set forth in this subsection (h), and
17 intertrack wagering location licensees that accept wagers
18 on races conducted by an organization licensee located in a
19 county with a population in excess of 230,000 and that
20 borders the Mississippi River shall distribute all purse
21 moneys to purses at the operating host track; (iii) until
22 January 1, 2000, except as provided in subsection (g) of
23 Section 27 of this Act, 1% of the pari-mutuel handle
24 wagered on inter-track wagering and simulcast wagering at
25 each inter-track wagering location licensee facility to
26 the Horse Racing Tax Allocation Fund, provided that, to the

1 extent the total amount collected and distributed to the
2 Horse Racing Tax Allocation Fund under this subsection (h)
3 during any calendar year exceeds the amount collected and
4 distributed to the Horse Racing Tax Allocation Fund during
5 calendar year 1994, that excess amount shall be
6 redistributed (I) to all inter-track wagering location
7 licensees, based on each licensee's pro-rata share of the
8 total handle from inter-track wagering and simulcast
9 wagering for all inter-track wagering location licensees
10 during the calendar year in which this provision is
11 applicable; then (II) the amounts redistributed to each
12 inter-track wagering location licensee as described in
13 subpart (I) shall be further redistributed as provided in
14 subparagraph (B) of paragraph (5) of subsection (g) of this
15 Section 26 provided first, that the shares of those
16 amounts, which are to be redistributed to the host track or
17 to purses at the host track under subparagraph (B) of
18 paragraph (5) of subsection (g) of this Section 26 shall be
19 redistributed based on each host track's pro rata share of
20 the total inter-track wagering and simulcast wagering
21 handle at all host tracks during the calendar year in
22 question, and second, that any amounts redistributed as
23 described in part (I) to an inter-track wagering location
24 licensee that accepts wagers on races conducted by an
25 organization licensee that conducts a race meet in a county
26 with a population in excess of 230,000 and that borders the

1 Mississippi River shall be further redistributed as
2 provided in subparagraphs (D) and (E) of paragraph (7) of
3 subsection (g) of this Section 26, with the portion of that
4 further redistribution allocated to purses at that
5 organization licensee to be divided between standardbred
6 purses and thoroughbred purses based on the amounts
7 otherwise allocated to purses at that organization
8 licensee during the calendar year in question; and (iv) 8%
9 of the pari-mutuel handle on inter-track wagering wagered
10 at such location to satisfy all costs and expenses of
11 conducting its wagering. The remainder of the monies
12 retained by the inter-track wagering location licensee
13 shall be allocated 40% to the location licensee and 60% to
14 the organization licensee which provides the Illinois
15 races to the location, except that an intertrack wagering
16 location licensee that derives its license from a track
17 located in a county with a population in excess of 230,000
18 and that borders the Mississippi River shall not divide any
19 remaining retention with the organization licensee that
20 provides the race or races and an intertrack wagering
21 location licensee that accepts wagers on races conducted by
22 an organization licensee that conducts a race meet in a
23 county with a population in excess of 230,000 and that
24 borders the Mississippi River shall not divide any
25 remaining retention with the organization licensee.
26 Notwithstanding the provisions of clauses (ii) and (iv) of

1 this paragraph, in the case of the additional inter-track
2 wagering location licenses authorized under paragraph (1)
3 of this subsection (h) by this amendatory Act of 1991,
4 those licensees shall pay the following amounts as purses:
5 during the first 12 months the licensee is in operation,
6 5.25% of the pari-mutuel handle wagered at the location on
7 races; during the second 12 months, 5.25%; during the third
8 12 months, 5.75%; during the fourth 12 months, 6.25%; and
9 during the fifth 12 months and thereafter, 6.75%. The
10 following amounts shall be retained by the licensee to
11 satisfy all costs and expenses of conducting its wagering:
12 during the first 12 months the licensee is in operation,
13 8.25% of the pari-mutuel handle wagered at the location;
14 during the second 12 months, 8.25%; during the third 12
15 months, 7.75%; during the fourth 12 months, 7.25%; and
16 during the fifth 12 months and thereafter, 6.75%. For
17 additional intertrack wagering location licensees
18 authorized under this amendatory Act of 1995, purses for
19 the first 12 months the licensee is in operation shall be
20 5.75% of the pari-mutuel wagered at the location, purses
21 for the second 12 months the licensee is in operation shall
22 be 6.25%, and purses thereafter shall be 6.75%. For
23 additional intertrack location licensees authorized under
24 this amendatory Act of 1995, the licensee shall be allowed
25 to retain to satisfy all costs and expenses: 7.75% of the
26 pari-mutuel handle wagered at the location during its first

1 12 months of operation, 7.25% during its second 12 months
2 of operation, and 6.75% thereafter.

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

18 Two-sevenths to the Department of Agriculture.
19 Fifty percent of this two-sevenths shall be used to
20 promote the Illinois horse racing and breeding
21 industry, and shall be distributed by the Department of
22 Agriculture upon the advice of a 9-member committee
23 appointed by the Governor consisting of the following
24 members: the Director of Agriculture, who shall serve
25 as chairman; 2 representatives of organization
26 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

1 premiums and rehabilitation as set forth in the
2 Agricultural Fair Act;

3 Four-sevenths to park districts or municipalities
4 that do not have a park district of 500,000 population
5 or less for museum purposes (if an inter-track wagering
6 location licensee is located in such a park district)
7 or to conservation districts for museum purposes (if an
8 inter-track wagering location licensee is located in a
9 municipality that is not included within any park
10 district but is included within a conservation
11 district and is the county seat of a county that (i) is
12 contiguous to the state of Indiana and (ii) has a 1990
13 population of 88,257 according to the United States
14 Bureau of the Census, except that if the conservation
15 district does not maintain a museum, the monies shall
16 be allocated equally between the county and the
17 municipality in which the inter-track wagering
18 location licensee is located for general purposes) or
19 to a municipal recreation board for park purposes (if
20 an inter-track wagering location licensee is located
21 in a municipality that is not included within any park
22 district and park maintenance is the function of the
23 municipal recreation board and the municipality has a
24 1990 population of 9,302 according to the United States
25 Bureau of the Census); provided that the monies are
26 distributed to each park district or conservation

1 district or municipality that does not have a park
2 district in an amount equal to four-sevenths of the
3 amount collected by each inter-track wagering location
4 licensee within the park district or conservation
5 district or municipality for the Fund. Monies that were
6 paid into the Horse Racing Tax Allocation Fund before
7 the effective date of this amendatory Act of 1991 by an
8 inter-track wagering location licensee located in a
9 municipality that is not included within any park
10 district but is included within a conservation
11 district as provided in this paragraph shall, as soon
12 as practicable after the effective date of this
13 amendatory Act of 1991, be allocated and paid to that
14 conservation district as provided in this paragraph.
15 Any park district or municipality not maintaining a
16 museum may deposit the monies in the corporate fund of
17 the park district or municipality where the
18 inter-track wagering location is located, to be used
19 for general purposes; and

20 One-seventh to the Agricultural Premium Fund to be
21 used for distribution to agricultural home economics
22 extension councils in accordance with "An Act in
23 relation to additional support and finances for the
24 Agricultural and Home Economic Extension Councils in
25 the several counties of this State and making an
26 appropriation therefor", approved July 24, 1967.

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

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

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

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

21 One-seventh to the Agricultural Premium Fund to be
22 used for distribution to agricultural home economics
23 extension councils in accordance with "An Act in
24 relation to additional support and finances for the
25 Agricultural and Home Economic Extension Councils in
26 the several counties of this State and making an

1 appropriation therefor", approved July 24, 1967. This
2 subparagraph (C) shall be inoperative and of no force
3 and effect on and after January 1, 2000.

4 (D) Except as provided in paragraph (11) of this
5 subsection (h), with respect to purse allocation from
6 intertrack wagering, the monies so retained shall be
7 divided as follows:

8 (i) If the inter-track wagering licensee,
9 except an intertrack wagering licensee that
10 derives its license from an organization licensee
11 located in a county with a population in excess of
12 230,000 and bounded by the Mississippi River, is
13 not conducting its own race meeting during the same
14 dates, then the entire purse allocation shall be to
15 purses at the track where the races wagered on are
16 being conducted.

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

1 is accepting such wagers.

2 (iii) If the inter-track wagering is being
3 conducted by an inter-track wagering location
4 licensee, except an intertrack wagering location
5 licensee that derives its license from an
6 organization licensee located in a county with a
7 population in excess of 230,000 and bounded by the
8 Mississippi River, the entire purse allocation for
9 Illinois races shall be to purses at the track
10 where the race meeting being wagered on is being
11 held.

12 (12) The Board shall have all powers necessary and
13 proper to fully supervise and control the conduct of
14 inter-track wagering and simulcast wagering by inter-track
15 wagering licensees and inter-track wagering location
16 licensees, including, but not limited to the following:

17 (A) The Board is vested with power to promulgate
18 reasonable rules and regulations for the purpose of
19 administering the conduct of this wagering and to
20 prescribe reasonable rules, regulations and conditions
21 under which such wagering shall be held and conducted.
22 Such rules and regulations are to provide for the
23 prevention of practices detrimental to the public
24 interest and for the best interests of said wagering
25 and to impose penalties for violations thereof.

26 (B) The Board, and any person or persons to whom it

1 delegates this power, is vested with the power to enter
2 the facilities of any licensee to determine whether
3 there has been compliance with the provisions of this
4 Act and the rules and regulations relating to the
5 conduct of such wagering.

6 (C) The Board, and any person or persons to whom it
7 delegates this power, may eject or exclude from any
8 licensee's facilities, any person whose conduct or
9 reputation is such that his presence on such premises
10 may, in the opinion of the Board, call into the
11 question the honesty and integrity of, or interfere
12 with the orderly conduct of such wagering; provided,
13 however, that no person shall be excluded or ejected
14 from such premises solely on the grounds of race,
15 color, creed, national origin, ancestry, or sex.

16 (D) (Blank).

17 (E) The Board is vested with the power to appoint
18 delegates to execute any of the powers granted to it
19 under this Section for the purpose of administering
20 this wagering and any rules and regulations
21 promulgated in accordance with this Act.

22 (F) The Board shall name and appoint a State
23 director of this wagering who shall be a representative
24 of the Board and whose duty it shall be to supervise
25 the conduct of inter-track wagering as may be provided
26 for by the rules and regulations of the Board; such

1 rules and regulation shall specify the method of
2 appointment and the Director's powers, authority and
3 duties.

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

12 (13) The Department of Agriculture may enter into
13 agreements with licensees authorizing such licensees to
14 conduct inter-track wagering on races to be held at the
15 licensed race meetings conducted by the Department of
16 Agriculture. Such agreement shall specify the races of the
17 Department of Agriculture's licensed race meeting upon
18 which the licensees will conduct wagering. In the event
19 that a licensee conducts inter-track pari-mutuel wagering
20 on races from the Illinois State Fair or DuQuoin State Fair
21 which are in addition to the licensee's previously approved
22 racing program, those races shall be considered a separate
23 racing day for the purpose of determining the daily handle
24 and computing the privilege or pari-mutuel tax on that
25 daily handle as provided in Sections 27 and 27.1. Such
26 agreements shall be approved by the Board before such

1 wagering may be conducted. In determining whether to grant
2 approval, the Board shall give due consideration to the
3 best interests of the public and of horse racing. The
4 provisions of paragraphs (1), (8), (8.1), and (8.2) of
5 subsection (h) of this Section which are not specified in
6 this paragraph (13) shall not apply to licensed race
7 meetings conducted by the Department of Agriculture at the
8 Illinois State Fair in Sangamon County or the DuQuoin State
9 Fair in Perry County, or to any wagering conducted on those
10 race meetings.

11 (i) Notwithstanding the other provisions of this Act, the
12 conduct of wagering at wagering facilities is authorized on all
13 days, except as limited by subsection (b) of Section 19 of this
14 Act.

15 (Source: P.A. 97-1060, eff. 8-24-12; 98-18, eff. 6-7-13.)

16 (230 ILCS 5/27) (from Ch. 8, par. 37-27)

17 Sec. 27. (a) In addition to the organization license fee
18 provided by this Act, until January 1, 2000, a graduated
19 privilege tax is hereby imposed for conducting the pari-mutuel
20 system of wagering permitted under this Act. Until January 1,
21 2000, except as provided in subsection (g) of Section 27 of
22 this Act, all of the breakage of each racing day held by any
23 licensee in the State shall be paid to the State. Until January
24 1, 2000, such daily graduated privilege tax shall be paid by
25 the licensee from the amount permitted to be retained under

1 this Act. Until January 1, 2000, each day's graduated privilege
2 tax, breakage, and Horse Racing Tax Allocation funds shall be
3 remitted to the Department of Revenue within 48 hours after the
4 close of the racing day upon which it is assessed or within
5 such other time as the Board prescribes. The privilege tax
6 hereby imposed, until January 1, 2000, shall be a flat tax at
7 the rate of 2% of the daily pari-mutuel handle except as
8 provided in Section 27.1.

9 In addition, every organization licensee, except as
10 provided in Section 27.1 of this Act, which conducts multiple
11 wagering shall pay, until January 1, 2000, as a privilege tax
12 on multiple wagers an amount equal to 1.25% of all moneys
13 wagered each day on such multiple wagers, plus an additional
14 amount equal to 3.5% of the amount wagered each day on any
15 other multiple wager which involves a single betting interest
16 on 3 or more horses. The licensee shall remit the amount of
17 such taxes to the Department of Revenue within 48 hours after
18 the close of the racing day on which it is assessed or within
19 such other time as the Board prescribes.

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

22 (a-5) Beginning on January 1, 2000, a flat pari-mutuel tax
23 at the rate of 1.5% of the daily pari-mutuel handle is imposed
24 at all pari-mutuel wagering facilities and on advance deposit
25 wagering from a location other than a wagering facility, except
26 as otherwise provided for in this subsection (a-5). In addition

1 to the pari-mutuel tax imposed on advance deposit wagering
2 pursuant to this subsection (a-5), beginning on August 24, 2012
3 ~~(the effective date of Public Act 97-1060) ~~this amendatory Act~~~~
4 ~~of the 97th General Assembly until February 1, 2017 ~~January 31,~~~~
5 ~~2014~~, an additional pari-mutuel tax at the rate of 0.25% shall
6 be imposed on advance deposit wagering. Until August 25, 2012,
7 the additional 0.25% pari-mutuel tax imposed on advance deposit
8 wagering by Public Act 96-972 shall be deposited into the
9 Quarter Horse Purse Fund, which shall be created as a
10 non-appropriated trust fund administered by the Board for
11 grants to thoroughbred organization licensees for payment of
12 purses for quarter horse races conducted by the organization
13 licensee. Beginning on August 26, 2012, the additional 0.25%
14 pari-mutuel tax imposed on advance deposit wagering shall be
15 deposited into the Standardbred Purse Fund, which shall be
16 created as a non-appropriated trust fund administered by the
17 Board, for grants to the standardbred organization licensees
18 for payment of purses for standardbred horse races conducted by
19 the organization licensee. Thoroughbred organization licensees
20 may petition the Board to conduct quarter horse racing and
21 receive purse grants from the Quarter Horse Purse Fund. The
22 Board shall have complete discretion in distributing the
23 Quarter Horse Purse Fund to the petitioning organization
24 licensees. Beginning on July 26, 2010 (the effective date of
25 Public Act 96-1287), a pari-mutuel tax at the rate of 0.75% of
26 the daily pari-mutuel handle is imposed at a pari-mutuel

1 facility whose license is derived from a track located in a
2 county that borders the Mississippi River and conducted live
3 racing in the previous year.

4 Beginning February 1, 2014 and until February 1, 2017, an
5 additional pari-mutuel tax at the rate of 0.135% shall be
6 imposed on all pari-mutuel wagering facilities and on advance
7 deposit wagering.

8 The pari-mutuel tax imposed by this subsection (a-5) shall
9 be remitted to the Department of Revenue within 48 hours after
10 the close of the racing day upon which it is assessed or within
11 such other time as the Board prescribes.

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

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

1 monies wagered daily at each wagering facility upon which the
2 taxes are assessed and may prescribe forms upon which such
3 reports and statement shall be made.

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

12 (e) No other license fee, privilege tax, excise tax, or
13 racing fee, except as provided in this Act, shall be assessed
14 or collected from any such licensee by the State.

15 (f) No other license fee, privilege tax, excise tax or
16 racing fee shall be assessed or collected from any such
17 licensee by units of local government except as provided in
18 paragraph 10.1 of subsection (h) and subsection (f) of Section
19 26 of this Act. However, any municipality that has a Board
20 licensed horse race meeting at a race track wholly within its
21 corporate boundaries or a township that has a Board licensed
22 horse race meeting at a race track wholly within the
23 unincorporated area of the township may charge a local
24 amusement tax not to exceed 10¢ per admission to such horse
25 race meeting by the enactment of an ordinance. However, any
26 municipality or county that has a Board licensed inter-track

1 wagering location facility wholly within its corporate
2 boundaries may each impose an admission fee not to exceed \$1.00
3 per admission to such inter-track wagering location facility,
4 so that a total of not more than \$2.00 per admission may be
5 imposed. Except as provided in subparagraph (g) of Section 27
6 of this Act, the inter-track wagering location licensee shall
7 collect any and all such fees and within 48 hours remit the
8 fees to the Board, which shall, pursuant to rule, cause the
9 fees to be distributed to the county or municipality.

10 (g) Notwithstanding any provision in this Act to the
11 contrary, if in any calendar year the total taxes and fees
12 required to be collected from licensees and distributed under
13 this Act to all State and local governmental authorities
14 exceeds the amount of such taxes and fees distributed to each
15 State and local governmental authority to which each State and
16 local governmental authority was entitled under this Act for
17 calendar year 1994, then the first \$11 million of that excess
18 amount shall be allocated at the earliest possible date for
19 distribution as purse money for the succeeding calendar year.
20 Upon reaching the 1994 level, and until the excess amount of
21 taxes and fees exceeds \$11 million, the Board shall direct all
22 licensees to cease paying the subject taxes and fees and the
23 Board shall direct all licensees to allocate any such excess
24 amount for purses as follows:

25 (i) the excess amount shall be initially divided
26 between thoroughbred and standardbred purses based on the

1 thoroughbred's and standardbred's respective percentages
2 of total Illinois live wagering in calendar year 1994;

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

22 To the extent the excess amount of taxes and fees to be
23 collected and distributed to State and local governmental
24 authorities exceeds \$11 million, that excess amount shall be
25 collected and distributed to State and local authorities as
26 provided for under this Act.

1 (Source: P.A. 97-1060, eff. 8-24-12; 98-18, eff. 6-7-13.)

2 (230 ILCS 5/28.1)

3 Sec. 28.1. Payments.

4 (a) Beginning on January 1, 2000, moneys collected by the
5 Department of Revenue and the Racing Board pursuant to Section
6 26 or Section 27 of this Act shall be deposited into the Horse
7 Racing Fund, which is hereby created as a special fund in the
8 State Treasury.

9 (b) Appropriations, as approved by the General Assembly,
10 may be made from the Horse Racing Fund to the Board to pay the
11 salaries of the Board members, secretary, stewards, directors
12 of mutuels, veterinarians, representatives, accountants,
13 clerks, stenographers, inspectors and other employees of the
14 Board, and all expenses of the Board incident to the
15 administration of this Act, including, but not limited to, all
16 expenses and salaries incident to the taking of saliva and
17 urine samples in accordance with the rules and regulations of
18 the Board.

19 (c) (Blank) ~~Beginning on January 1, 2000, the Board shall~~
20 ~~transfer the remainder of the funds generated pursuant to~~
21 ~~Sections 26 and 27 from the Horse Racing Fund into the General~~
22 ~~Revenue Fund.~~

23 (d) Beginning January 1, 2000, payments to all programs in
24 existence on the effective date of this amendatory Act of 1999
25 that are identified in Sections 26(c), 26(f), 26(h)(11)(C), and

1 28, subsections (a), (b), (c), (d), (e), (f), (g), and (h) of
2 Section 30, and subsections (a), (b), (c), (d), (e), (f), (g),
3 and (h) of Section 31 shall be made from the General Revenue
4 Fund at the funding levels determined by amounts paid under
5 this Act in calendar year 1998. Beginning on the effective date
6 of this amendatory Act of the 93rd General Assembly, payments
7 to the Peoria Park District shall be made from the General
8 Revenue Fund at the funding level determined by amounts paid to
9 that park district for museum purposes under this Act in
10 calendar year 1994.

11 If an inter-track wagering location licensee's facility
12 changes its location, then the payments associated with that
13 facility under this subsection (d) for museum purposes shall be
14 paid to the park district in the area where the facility
15 relocates, and the payments shall be used for museum purposes.
16 If the facility does not relocate to a park district, then the
17 payments shall be paid to the taxing district that is
18 responsible for park or museum expenditures.

19 (e) Beginning July 1, 2006, the payment authorized under
20 subsection (d) to museums and aquariums located in park
21 districts of over 500,000 population shall be paid to museums,
22 aquariums, and zoos in amounts determined by Museums in the
23 Park, an association of museums, aquariums, and zoos located on
24 Chicago Park District property.

25 (f) Beginning July 1, 2007, the Children's Discovery Museum
26 in Normal, Illinois shall receive payments from the General

1 Revenue Fund at the funding level determined by the amounts
2 paid to the Miller Park Zoo in Bloomington, Illinois under this
3 Section in calendar year 2006.

4 (Source: P.A. 95-222, eff. 8-16-07; 96-562, eff. 8-18-09.)

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