



## 104TH GENERAL ASSEMBLY

### State of Illinois

2025 and 2026

SB1180

Introduced 1/24/2025, by Sen. Bill Cunningham

#### SYNOPSIS AS INTRODUCED:

230 ILCS 5/26	from Ch. 8, par. 37-26
230 ILCS 5/27	from Ch. 8, par. 37-27
230 ILCS 5/28.1	
230 ILCS 5/31.1	from Ch. 8, par. 37-31.1
230 ILCS 5/15.1 rep.	
230 ILCS 5/34.3 rep.	

Amends the Illinois Horse Racing Act of 1975. Provides that the Illinois Racing Board may appoint the Director of Mutuels to serve as the State director for inter-track wagering and simulcast wagering by inter-track wagering licensees and inter-track wagering location licensees. Provides that the pari-mutuel tax imposed at all pari-mutuel wagering facilities and on advance deposit wagering shall be remitted to the Board (rather than the Department of Revenue). Provides that the Board shall distribute contributed funds to a charitable organization on a schedule determined by the Board, based on the charitable organization's estimated expenditures related to the grant (rather than by December 31 of each year). Provides that any funds not expended by the grantee in a grant year shall be distributed to the charitable organization or charitable organizations selected in the next grant year after the funds are recovered. Repeals provisions authorizing the Board to make daily temporary deposits of certain fees and provisions requiring the Board and the Department of Agriculture to establish a program to conduct drug testing on horses at county fairs. Makes other changes. Effective immediately.

LRB104 08402 LNS 18453 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 Illinois Horse Racing Act of 1975 is  
5 amended by changing Sections 26, 27, 28.1, and 31.1 as  
6 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 in accordance with subsection (g) of Section 26 of this Act.  
14 Subject to the prior consent of the Board, licensees may  
15 supplement any pari-mutuel pool in order to guarantee a  
16 minimum distribution. Such pari-mutuel method of wagering  
17 shall not, under any circumstances if conducted under the  
18 provisions of this Act, be held or construed to be unlawful,  
19 other statutes of this State to the contrary notwithstanding.  
20 Subject to rules for advance wagering promulgated by the  
21 Board, any licensee may accept wagers in advance of the day the  
22 race wagered upon occurs.

23 (b) Except for those gaming activities for which a license

1 is obtained and authorized under the Illinois Lottery Law, the  
2 Charitable Games Act, the Raffles and Poker Runs Act, or the  
3 Illinois Gambling Act, no other method of betting, pool  
4 making, wagering or gambling shall be used or permitted by the  
5 licensee. Each licensee may retain, subject to the payment of  
6 all applicable taxes and purses, an amount not to exceed 17% of  
7 all money wagered under subsection (a) of this Section, except  
8 as may otherwise be permitted under this Act.

9 (b-5) An individual may place a wager under the  
10 pari-mutuel system from any licensed location authorized under  
11 this Act provided that wager is electronically recorded in the  
12 manner described in Section 3.12 of this Act. Any wager made  
13 electronically by an individual while physically on the  
14 premises of a licensee shall be deemed to have been made at the  
15 premises of that licensee.

16 (c) (Blank).

17 (c-5) The sum held by any licensee for payment of  
18 outstanding pari-mutuel tickets, if unclaimed prior to  
19 December 31 of the next year, shall be retained by the licensee  
20 for payment of such tickets until that date. Within 10 days  
21 thereafter, the balance of such sum remaining unclaimed, less  
22 any uncashed supplements contributed by such licensee for the  
23 purpose of guaranteeing minimum distributions of any  
24 pari-mutuel pool, shall be evenly distributed to the purse  
25 account of the organization licensee and the organization  
26 licensee, except that the balance of the sum of all

1 outstanding pari-mutuel tickets generated from simulcast  
2 wagering and inter-track wagering by an organization licensee  
3 located in a county with a population in excess of 230,000 and  
4 borders the Mississippi River or any licensee that derives its  
5 license from that organization licensee shall be evenly  
6 distributed to the purse account of the organization licensee  
7 and the organization licensee.

8 (d) A pari-mutuel ticket shall be honored until December  
9 31 of the next calendar year, and the licensee shall pay the  
10 same and may charge the amount thereof against unpaid money  
11 similarly accumulated on account of pari-mutuel tickets not  
12 presented for payment.

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

22 (f) Notwithstanding the other provisions of this Act, an  
23 organization licensee may contract with an entity in another  
24 state or country to permit any legal wagering entity in  
25 another state or country to accept wagers solely within such  
26 other state or country on races conducted by the organization

1 licensee in this State. Beginning January 1, 2000, these  
2 wagers shall not be subject to State taxation. Until January  
3 1, 2000, when the out-of-State entity conducts a pari-mutuel  
4 pool separate from the organization licensee, a privilege tax  
5 equal to 7 1/2% of all monies received by the organization  
6 licensee from entities in other states or countries pursuant  
7 to such contracts is imposed on the organization licensee, and  
8 such privilege tax shall be remitted to the Department of  
9 Revenue within 48 hours of receipt of the moneys from the  
10 simulcast. When the out-of-State entity conducts a combined  
11 pari-mutuel pool with the organization licensee, the tax shall  
12 be 10% of all monies received by the organization licensee  
13 with 25% of the receipts from this 10% tax to be distributed to  
14 the county in which the race was conducted.

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

23 (g) A host track may accept interstate simulcast wagers on  
24 horse races conducted in other states or countries and shall  
25 control the number of signals and types of breeds of racing in  
26 its simulcast program, subject to the disapproval of the

1 Board. The Board may prohibit a simulcast program only if it  
2 finds that the simulcast program is clearly adverse to the  
3 integrity of racing. The host track simulcast program shall  
4 include the signal of live racing of all organization  
5 licensees. All non-host licensees and advance deposit wagering  
6 licensees shall carry the signal of and accept wagers on live  
7 racing of all organization licensees. Advance deposit wagering  
8 licensees shall not be permitted to accept out-of-state wagers  
9 on any Illinois signal provided pursuant to this Section  
10 without the approval and consent of the organization licensee  
11 providing the signal. For one year after August 15, 2014 (the  
12 effective date of Public Act 98-968), non-host licensees may  
13 carry the host track simulcast program and shall accept wagers  
14 on all races included as part of the simulcast program of horse  
15 races conducted at race tracks located within North America  
16 upon which wagering is permitted. For a period of one year  
17 after August 15, 2014 (the effective date of Public Act  
18 98-968), on horse races conducted at race tracks located  
19 outside of North America, non-host licensees may accept wagers  
20 on all races included as part of the simulcast program upon  
21 which wagering is permitted. Beginning August 15, 2015 (one  
22 year after the effective date of Public Act 98-968), non-host  
23 licensees may carry the host track simulcast program and shall  
24 accept wagers on all races included as part of the simulcast  
25 program upon which wagering is permitted. All organization  
26 licensees shall provide their live signal to all advance

1 deposit wagering licensees for a simulcast commission fee not  
2 to exceed 6% of the advance deposit wagering licensee's  
3 Illinois handle on the organization licensee's signal without  
4 prior approval by the Board. The Board may adopt rules under  
5 which it may permit simulcast commission fees in excess of 6%.  
6 The Board shall adopt rules limiting the interstate commission  
7 fees charged to an advance deposit wagering licensee. The  
8 Board shall adopt rules regarding advance deposit wagering on  
9 interstate simulcast races that shall reflect, among other  
10 things, the General Assembly's desire to maximize revenues to  
11 the State, horsemen purses, and organization licensees.  
12 However, organization licensees providing live signals  
13 pursuant to the requirements of this subsection (g) may  
14 petition the Board to withhold their live signals from an  
15 advance deposit wagering licensee if the organization licensee  
16 discovers and the Board finds reputable or credible  
17 information that the advance deposit wagering licensee is  
18 under investigation by another state or federal governmental  
19 agency, the advance deposit wagering licensee's license has  
20 been suspended in another state, or the advance deposit  
21 wagering licensee's license is in revocation proceedings in  
22 another state. The organization licensee's provision of their  
23 live signal to an advance deposit wagering licensee under this  
24 subsection (g) pertains to wagers placed from within Illinois.  
25 Advance deposit wagering licensees may place advance deposit  
26 wagering terminals at wagering facilities as a convenience to

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

16 Notwithstanding any other provision of this Act, an  
17 organization licensee, with the consent of the horsemen  
18 association representing the largest number of owners,  
19 trainers, jockeys, or standardbred drivers who race horses at  
20 that organization licensee's racing meeting, may maintain a  
21 system whereby advance deposit wagering may take place or an  
22 organization licensee, with the consent of the horsemen  
23 association representing the largest number of owners,  
24 trainers, jockeys, or standardbred drivers who race horses at  
25 that organization licensee's racing meeting, may contract with  
26 another person to carry out a system of advance deposit

1     wagering. Such consent may not be unreasonably withheld. Only  
2     with respect to an appeal to the Board that consent for an  
3     organization licensee that maintains its own advance deposit  
4     wagering system is being unreasonably withheld, the Board  
5     shall issue a final order within 30 days after initiation of  
6     the appeal, and the organization licensee's advance deposit  
7     wagering system may remain operational during that 30-day  
8     period. The actions of any organization licensee who conducts  
9     advance deposit wagering or any person who has a contract with  
10    an organization licensee to conduct advance deposit wagering  
11    who conducts advance deposit wagering on or after January 1,  
12    2013 and prior to June 7, 2013 (the effective date of Public  
13    Act 98-18) taken in reliance on the changes made to this  
14    subsection (g) by Public Act 98-18 are hereby validated,  
15    provided payment of all applicable pari-mutuel taxes are  
16    remitted to the Board. All advance deposit wagers placed from  
17    within Illinois must be placed through a Board-approved  
18    advance deposit wagering licensee; no other entity may accept  
19    an advance deposit wager from a person within Illinois. All  
20    advance deposit wagering is subject to any rules adopted by  
21    the Board. The Board may adopt rules necessary to regulate  
22    advance deposit wagering through the use of emergency  
23    rulemaking in accordance with Section 5-45 of the Illinois  
24    Administrative Procedure Act. The General Assembly finds that  
25    the adoption of rules to regulate advance deposit wagering is  
26    deemed an emergency and necessary for the public interest,

1 safety, and welfare. An advance deposit wagering licensee may  
2 retain all moneys as agreed to by contract with an  
3 organization licensee. Any moneys retained by the organization  
4 licensee from advance deposit wagering, not including moneys  
5 retained by the advance deposit wagering licensee, shall be  
6 paid 50% to the organization licensee's purse account and 50%  
7 to the organization licensee. With the exception of any  
8 organization licensee that is owned by a publicly traded  
9 company that is incorporated in a state other than Illinois  
10 and advance deposit wagering licensees under contract with  
11 such organization licensees, organization licensees that  
12 maintain advance deposit wagering systems and advance deposit  
13 wagering licensees that contract with organization licensees  
14 shall provide sufficiently detailed monthly accountings to the  
15 horsemen association representing the largest number of  
16 owners, trainers, jockeys, or standardbred drivers who race  
17 horses at that organization licensee's racing meeting so that  
18 the horsemen association, as an interested party, can confirm  
19 the accuracy of the amounts paid to the purse account at the  
20 horsemen association's affiliated organization licensee from  
21 advance deposit wagering. If more than one breed races at the  
22 same race track facility, then the 50% of the moneys to be paid  
23 to an organization licensee's purse account shall be allocated  
24 among all organization licensees' purse accounts operating at  
25 that race track facility proportionately based on the actual  
26 number of host days that the Board grants to that breed at that

1 race track facility in the current calendar year. To the  
2 extent any fees from advance deposit wagering conducted in  
3 Illinois for wagers in Illinois or other states have been  
4 placed in escrow or otherwise withheld from wagers pending a  
5 determination of the legality of advance deposit wagering, no  
6 action shall be brought to declare such wagers or the  
7 disbursement of any fees previously escrowed illegal.

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

25 (2) Between the hours of 6:30 p.m. and 6:30 a.m. an  
26 inter-track wagering licensee other than the host track

1           may receive supplemental interstate simulcasts only with  
2           the consent of the host track, except when the Board finds  
3           that the simulcast is clearly adverse to the integrity of  
4           racing. Consent granted under this paragraph (2) to any  
5           inter-track wagering licensee shall be deemed consent to  
6           all non-host licensees. The interstate commission fee for  
7           the supplemental interstate simulcast shall be paid by all  
8           participating non-host licensees.

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

26          (4) A licensee who receives an interstate simulcast

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

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

20                   (A) For interstate simulcast wagers made at a host  
21                   track, 50% to the host track and 50% to purses at the  
22                   host track.

23                   (B) For wagers placed on interstate simulcast  
24                   races, supplemental simulcasts as defined in  
25                   subparagraphs (1) and (2), and separately pooled races  
26                   conducted outside of the State of Illinois made at a

1 non-host licensee, 25% to the host track, 25% to the  
2 non-host licensee, and 50% to the purses at the host  
3 track.

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

12 (7) Effective January 1, 2017, notwithstanding any  
13 provision of this Act to the contrary, after payment of  
14 all applicable State and local taxes and interstate  
15 commission fees, non-host licensees who derive their  
16 licenses from a track located in a county with a  
17 population in excess of 230,000 and that borders the  
18 Mississippi River shall retain 50% of the retention from  
19 interstate simulcast wagers and shall pay 50% to purses at  
20 the track from which the non-host licensee derives its  
21 license.

22 (7.1) Notwithstanding any other provision of this Act  
23 to the contrary, if no standardbred racing is conducted at  
24 a racetrack located in Madison County during any calendar  
25 year beginning on or after January 1, 2002, and the  
26 licensee that conducts horse racing at that racetrack

1       requests from the Board at least as many racing dates as  
2       were conducted in calendar year 2000, all moneys derived  
3       by that racetrack from simulcast wagering and inter-track  
4       wagering that (1) are to be used for purses and (2) are  
5       generated between the hours of 6:30 p.m. and 6:30 a.m.  
6       during that calendar year shall be paid as follows:

7               (A) Eighty percent ~~If the licensee that conducts~~  
8               ~~horse racing at that racetrack requests from the Board~~  
9               ~~at least as many racing dates as were conducted in~~  
10              ~~calendar year 2000, 80%~~ shall be paid to its  
11              thoroughbred purse account; and

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

1           (7.2) Notwithstanding any other provision of this Act  
2 to the contrary, if no thoroughbred racing is conducted at  
3 a racetrack located in Madison County during any calendar  
4 year beginning on or after January 1, 2002, and the  
5 licensee that conducts horse racing at that racetrack  
6 requests from the Board at least as many racing dates as  
7 were conducted in calendar year 2000, all moneys derived  
8 by that racetrack from simulcast wagering and inter-track  
9 wagering that (1) are to be used for purses and (2) are  
10 generated between the hours of 6:30 a.m. and 6:30 p.m.  
11 during that calendar year shall be deposited as follows:

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

17           (B) Twenty percent shall be deposited into the  
18 Illinois Colt Stakes Purse Distribution Fund. Moneys  
19 deposited into the Illinois Colt Stakes Purse  
20 Distribution Fund pursuant to this subparagraph (B)  
21 shall be paid to Illinois conceived and foaled  
22 thoroughbred breeders' programs and to thoroughbred  
23 purses for races conducted at any county fairgrounds  
24 for Illinois conceived and foaled horses at the  
25 discretion of the Department of Agriculture, with the  
26 advice and assistance of the Illinois Thoroughbred

1 Breeders Fund Advisory Board. The moneys deposited  
2 into the Illinois Colt Stakes Purse Distribution Fund  
3 pursuant to this subparagraph (B) shall be deposited  
4 within 2 weeks after the day they were generated,  
5 shall be in addition to and not in lieu of any other  
6 moneys paid to thoroughbred purses under this Act, and  
7 shall not be commingled with other moneys deposited  
8 into that Fund.

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

16 (8.1) Notwithstanding any provisions in this Act to  
17 the contrary, if 2 organization licensees are conducting  
18 standardbred race meetings concurrently between the hours  
19 of 6:30 p.m. and 6:30 a.m., after payment of all  
20 applicable State and local taxes and interstate commission  
21 fees, the remainder of the amount retained from simulcast  
22 wagering otherwise attributable to the host track and to  
23 host track purses shall be split daily between the 2  
24 organization licensees and the purses at the tracks of the  
25 2 organization licensees, respectively, based on each  
26 organization licensee's share of the total live handle for

1 that day, provided that this provision shall not apply to  
2 any non-host licensee that derives its license from a  
3 track located in a county with a population in excess of  
4 230,000 and that borders the Mississippi River.

5 (9) (Blank).

6 (10) (Blank).

7 (11) (Blank).

8 (12) The Board shall have authority to compel all host  
9 tracks to receive the simulcast of any or all races  
10 conducted at the Springfield or DuQuoin State fairgrounds  
11 and include all such races as part of their simulcast  
12 programs.

13 (13) Notwithstanding any other provision of this Act,  
14 in the event that the total Illinois pari-mutuel handle on  
15 Illinois horse races at all wagering facilities in any  
16 calendar year is less than 75% of the total Illinois  
17 pari-mutuel handle on Illinois horse races at all such  
18 wagering facilities for calendar year 1994, then each  
19 wagering facility that has an annual total Illinois  
20 pari-mutuel handle on Illinois horse races that is less  
21 than 75% of the total Illinois pari-mutuel handle on  
22 Illinois horse races at such wagering facility for  
23 calendar year 1994, shall be permitted to receive, from  
24 any amount otherwise payable to the purse account at the  
25 race track with which the wagering facility is affiliated  
26 in the succeeding calendar year, an amount equal to 2% of

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

1 Department of Agriculture for payment into the  
2 thoroughbred and standardbred horse racing purse accounts  
3 at Illinois pari-mutuel tracks. The amount paid to each  
4 purse account shall be the amount certified by the  
5 Illinois Racing Board in January to be transferred from  
6 each account to each eligible racing facility in  
7 accordance with the provisions of this Section. Beginning  
8 in the calendar year in which an organization licensee  
9 that is eligible to receive payment under this paragraph  
10 (13) begins to receive funds from gaming pursuant to an  
11 organization gaming license issued under the Illinois  
12 Gambling Act, the amount of the payment due to all  
13 wagering facilities licensed under that organization  
14 licensee under this paragraph (13) shall be the amount  
15 certified by the Board in January of that year. An  
16 organization licensee and its related wagering facilities  
17 shall no longer be able to receive payments under this  
18 paragraph (13) beginning in the year subsequent to the  
19 first year in which the organization licensee begins to  
20 receive funds from gaming pursuant to an organization  
21 gaming license issued under the Illinois Gambling Act.

22 (h) The Board may approve and license the conduct of  
23 inter-track wagering and simulcast wagering by inter-track  
24 wagering licensees and inter-track wagering location licensees  
25 subject to the following terms and conditions:

26 (1) Any person licensed to conduct a race meeting (i)

1 at a track where 60 or more days of racing were conducted  
2 during the immediately preceding calendar year or where  
3 over the 5 immediately preceding calendar years an average  
4 of 30 or more days of racing were conducted annually may be  
5 issued an inter-track wagering license; (ii) at a track  
6 located in a county that is bounded by the Mississippi  
7 River, which has a population of less than 150,000  
8 according to the 1990 decennial census, and an average of  
9 at least 60 days of racing per year between 1985 and 1993  
10 may be issued an inter-track wagering license; (iii) at a  
11 track awarded standardbred racing dates; or (iv) at a  
12 track located in Madison County that conducted at least  
13 100 days of live racing during the immediately preceding  
14 calendar year may be issued an inter-track wagering  
15 license, unless a lesser schedule of live racing is the  
16 result of (A) weather, unsafe track conditions, or other  
17 acts of God; (B) an agreement between the organization  
18 licensee and the associations representing the largest  
19 number of owners, trainers, jockeys, or standardbred  
20 drivers who race horses at that organization licensee's  
21 racing meeting; or (C) a finding by the Board of  
22 extraordinary circumstances and that it was in the best  
23 interest of the public and the sport to conduct fewer than  
24 100 days of live racing. Any such person having operating  
25 control of the racing facility may receive inter-track  
26 wagering location licenses. An eligible race track located

1 in a county that has a population of more than 230,000 and  
2 that is bounded by the Mississippi River may establish up  
3 to 9 inter-track wagering locations, an eligible race  
4 track located in Stickney Township in Cook County may  
5 establish up to 16 inter-track wagering locations, and an  
6 eligible race track located in Palatine Township in Cook  
7 County may establish up to 18 inter-track wagering  
8 locations. An eligible racetrack conducting standardbred  
9 racing may have up to 16 inter-track wagering locations.  
10 An application for said license shall be filed with the  
11 Board prior to such dates as may be fixed by the Board.  
12 With an application for an inter-track wagering location  
13 license there shall be delivered to the Board a certified  
14 check or bank draft payable to the order of the Board for  
15 an amount equal to \$500. The application shall be on forms  
16 prescribed and furnished by the Board. The application  
17 shall comply with all other rules, regulations and  
18 conditions imposed by the Board in connection therewith.

19 (2) The Board shall examine the applications with  
20 respect to their conformity with this Act and the rules  
21 and regulations imposed by the Board. If found to be in  
22 compliance with the Act and rules and regulations of the  
23 Board, the Board may then issue a license to conduct  
24 inter-track wagering and simulcast wagering to such  
25 applicant. All such applications shall be acted upon by  
26 the Board at a meeting to be held on such date as may be

1 fixed by the Board.

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

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

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

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

26 (7) An inter-track wagering licensee or inter-track

1           wagering location licensee may accept wagers at the track  
2           or location where it is licensed, or as otherwise provided  
3           under this Act.

4           (8) Inter-track wagering or simulcast wagering shall  
5           not be conducted at any track less than 4 miles from a  
6           track at which a racing meeting is in progress.

7           (8.1) Inter-track wagering location licensees who  
8           derive their licenses from a particular organization  
9           licensee shall conduct inter-track wagering and simulcast  
10          wagering only at locations that are within 160 miles of  
11          that race track where the particular organization licensee  
12          is licensed to conduct racing. However, inter-track  
13          wagering and simulcast wagering shall not be conducted by  
14          those licensees at any location within 5 miles of any race  
15          track at which a horse race meeting has been licensed in  
16          the current year, unless the person having operating  
17          control of such race track has given its written consent  
18          to such inter-track wagering location licensees, which  
19          consent must be filed with the Board at or prior to the  
20          time application is made. In the case of any inter-track  
21          wagering location licensee initially licensed after  
22          December 31, 2013, inter-track wagering and simulcast  
23          wagering shall not be conducted by those inter-track  
24          wagering location licensees that are located outside the  
25          City of Chicago at any location within 8 miles of any race  
26          track at which a horse race meeting has been licensed in

1 the current year, unless the person having operating  
2 control of such race track has given its written consent  
3 to such inter-track wagering location licensees, which  
4 consent must be filed with the Board at or prior to the  
5 time application is made.

6 (8.2) Inter-track wagering or simulcast wagering shall  
7 not be conducted by an inter-track wagering location  
8 licensee at any location within 100 feet of an existing  
9 church, an existing elementary or secondary public school,  
10 or an existing elementary or secondary private school  
11 registered with or recognized by the State Board of  
12 Education. The distance of 100 feet shall be measured to  
13 the nearest part of any building used for worship  
14 services, education programs, or conducting inter-track  
15 wagering by an inter-track wagering location licensee, and  
16 not to property boundaries. However, inter-track wagering  
17 or simulcast wagering may be conducted at a site within  
18 100 feet of a church or school if such church or school has  
19 been erected or established after the Board issues the  
20 original inter-track wagering location license at the site  
21 in question. Inter-track wagering location licensees may  
22 conduct inter-track wagering and simulcast wagering only  
23 in areas that are zoned for commercial or manufacturing  
24 purposes or in areas for which a special use has been  
25 approved by the local zoning authority. However, no  
26 license to conduct inter-track wagering and simulcast

1           wagering shall be granted by the Board with respect to any  
2           inter-track wagering location within the jurisdiction of  
3           any local zoning authority which has, by ordinance or by  
4           resolution, prohibited the establishment of an inter-track  
5           wagering location within its jurisdiction. However,  
6           inter-track wagering and simulcast wagering may be  
7           conducted at a site if such ordinance or resolution is  
8           enacted after the Board licenses the original inter-track  
9           wagering location licensee for the site in question.

10           (9) (Blank).

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

21           (10.1) Except as provided in subsection (g) of Section  
22           27 of this Act, inter-track wagering location licensees  
23           shall pay 1% of the pari-mutuel handle at each location to  
24           the municipality in which such location is situated and 1%  
25           of the pari-mutuel handle at each location to the county  
26           in which such location is situated. In the event that an

1 inter-track wagering location licensee is situated in an  
2 unincorporated area of a county, such licensee shall pay  
3 2% of the pari-mutuel handle from such location to such  
4 county. Inter-track wagering location licensees must pay  
5 the handle percentage required under this paragraph to the  
6 municipality and county no later than the 20th of the  
7 month following the month such handle was generated.

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

24 (A) That portion of all moneys wagered on  
25 standardbred racing that is required under this Act to  
26 be paid to purses shall be paid to purses for

1           standardbred races.

2                   (B) That portion of all moneys wagered on  
3 thoroughbred racing that is required under this Act to  
4 be paid to purses shall be paid to purses for  
5 thoroughbred races.

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

26                   (B) From the sums permitted to be retained pursuant to

1           this Act each inter-track wagering location licensee shall  
2           pay (i) the privilege or pari-mutuel tax to the State;  
3           (ii) 4.75% of the pari-mutuel handle on inter-track  
4           wagering at such location on races as purses, except that  
5           an inter-track wagering location licensee that derives its  
6           license from a track located in a county with a population  
7           in excess of 230,000 and that borders the Mississippi  
8           River shall retain all purse moneys for its own purse  
9           account consistent with distribution set forth in this  
10          subsection (h), and inter-track wagering location  
11          licensees that accept wagers on races conducted by an  
12          organization licensee located in a county with a  
13          population in excess of 230,000 and that borders the  
14          Mississippi River shall distribute all purse moneys to  
15          purses at the operating host track; (iii) until January 1,  
16          2000, except as provided in subsection (g) of Section 27  
17          of this Act, 1% of the pari-mutuel handle wagered on  
18          inter-track wagering and simulcast wagering at each  
19          inter-track wagering location licensee facility to the  
20          Horse Racing Tax Allocation Fund, provided that, to the  
21          extent the total amount collected and distributed to the  
22          Horse Racing Tax Allocation Fund under this subsection (h)  
23          during any calendar year exceeds the amount collected and  
24          distributed to the Horse Racing Tax Allocation Fund during  
25          calendar year 1994, that excess amount shall be  
26          redistributed (I) to all inter-track wagering location

1 licensees, based on each licensee's pro rata share of the  
2 total handle from inter-track wagering and simulcast  
3 wagering for all inter-track wagering location licensees  
4 during the calendar year in which this provision is  
5 applicable; then (II) the amounts redistributed to each  
6 inter-track wagering location licensee as described in  
7 subpart (I) shall be further redistributed as provided in  
8 subparagraph (B) of paragraph (5) of subsection (g) of  
9 this Section 26 provided first, that the shares of those  
10 amounts, which are to be redistributed to the host track  
11 or to purses at the host track under subparagraph (B) of  
12 paragraph (5) of subsection (g) of this Section 26 shall  
13 be redistributed based on each host track's pro rata share  
14 of the total inter-track wagering and simulcast wagering  
15 handle at all host tracks during the calendar year in  
16 question, and second, that any amounts redistributed as  
17 described in part (I) to an inter-track wagering location  
18 licensee that accepts wagers on races conducted by an  
19 organization licensee that conducts a race meet in a  
20 county with a population in excess of 230,000 and that  
21 borders the Mississippi River shall be further  
22 redistributed, effective January 1, 2017, as provided in  
23 paragraph (7) of subsection (g) of this Section 26, with  
24 the portion of that further redistribution allocated to  
25 purses at that organization licensee to be divided between  
26 standardbred purses and thoroughbred purses based on the

1 amounts otherwise allocated to purses at that organization  
2 licensee during the calendar year in question; and (iv) 8%  
3 of the pari-mutuel handle on inter-track wagering wagered  
4 at such location to satisfy all costs and expenses of  
5 conducting its wagering. The remainder of the monies  
6 retained by the inter-track wagering location licensee  
7 shall be allocated 40% to the location licensee and 60% to  
8 the organization licensee which provides the Illinois  
9 races to the location, except that an inter-track wagering  
10 location licensee that derives its license from a track  
11 located in a county with a population in excess of 230,000  
12 and that borders the Mississippi River shall not divide  
13 any remaining retention with the organization licensee  
14 that provides the race or races and an inter-track  
15 wagering location licensee that accepts wagers on races  
16 conducted by an organization licensee that conducts a race  
17 meet in a county with a population in excess of 230,000 and  
18 that borders the Mississippi River shall not divide any  
19 remaining retention with the organization licensee.  
20 Notwithstanding the provisions of clauses (ii) and (iv) of  
21 this paragraph, in the case of the additional inter-track  
22 wagering location licenses authorized under paragraph (1)  
23 of this subsection (h) by Public Act 87-110, those  
24 licensees shall pay the following amounts as purses:  
25 during the first 12 months the licensee is in operation,  
26 5.25% of the pari-mutuel handle wagered at the location on

1 races; during the second 12 months, 5.25%; during the  
2 third 12 months, 5.75%; during the fourth 12 months,  
3 6.25%; and during the fifth 12 months and thereafter,  
4 6.75%. The following amounts shall be retained by the  
5 licensee to satisfy all costs and expenses of conducting  
6 its wagering: during the first 12 months the licensee is  
7 in operation, 8.25% of the pari-mutuel handle wagered at  
8 the location; during the second 12 months, 8.25%; during  
9 the third 12 months, 7.75%; during the fourth 12 months,  
10 7.25%; and during the fifth 12 months and thereafter,  
11 6.75%. For additional inter-track wagering location  
12 licensees authorized under Public Act 89-16, purses for  
13 the first 12 months the licensee is in operation shall be  
14 5.75% of the pari-mutuel wagered at the location, purses  
15 for the second 12 months the licensee is in operation  
16 shall be 6.25%, and purses thereafter shall be 6.75%. For  
17 additional inter-track location licensees authorized under  
18 Public Act 89-16, the licensee shall be allowed to retain  
19 to satisfy all costs and expenses: 7.75% of the  
20 pari-mutuel handle wagered at the location during its  
21 first 12 months of operation, 7.25% during its second 12  
22 months of operation, and 6.75% thereafter.

23 (C) There is hereby created the Horse Racing Tax  
24 Allocation Fund which shall remain in existence until  
25 December 31, 1999. Moneys remaining in the Fund after  
26 December 31, 1999 shall be paid into the General Revenue

1 Fund. Until January 1, 2000, all monies paid into the  
2 Horse Racing Tax Allocation Fund pursuant to this  
3 paragraph (11) by inter-track wagering location licensees  
4 located in park districts of 500,000 population or less,  
5 or in a municipality that is not included within any park  
6 district but is included within a conservation district  
7 and is the county seat of a county that (i) is contiguous  
8 to the state of Indiana and (ii) has a 1990 population of  
9 88,257 according to the United States Bureau of the  
10 Census, and operating on May 1, 1994 shall be allocated by  
11 appropriation as follows:

12 Two-sevenths to the Department of Agriculture.  
13 Fifty percent of this two-sevenths shall be used to  
14 promote the Illinois horse racing and breeding  
15 industry, and shall be distributed by the Department  
16 of Agriculture upon the advice of a 9-member committee  
17 appointed by the Governor consisting of the following  
18 members: the Director of Agriculture, who shall serve  
19 as chairman; 2 representatives of organization  
20 licensees conducting thoroughbred race meetings in  
21 this State, recommended by those licensees; 2  
22 representatives of organization licensees conducting  
23 standardbred race meetings in this State, recommended  
24 by those licensees; a representative of the Illinois  
25 Thoroughbred Breeders and Owners Foundation,  
26 recommended by that Foundation; a representative of

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

23 Four-sevenths to park districts or municipalities  
24 that do not have a park district of 500,000 population  
25 or less for museum purposes (if an inter-track  
26 wagering location licensee is located in such a park

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

1 Tax Allocation Fund before August 9, 1991 (the  
2 effective date of Public Act 87-110) by an inter-track  
3 wagering location licensee located in a municipality  
4 that is not included within any park district but is  
5 included within a conservation district as provided in  
6 this paragraph shall, as soon as practicable after  
7 August 9, 1991 (the effective date of Public Act  
8 87-110), be allocated and paid to that conservation  
9 district as provided in this paragraph. Any park  
10 district or municipality not maintaining a museum may  
11 deposit the monies in the corporate fund of the park  
12 district or municipality where the inter-track  
13 wagering location is located, to be used for general  
14 purposes; and

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

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

26 Two-sevenths to the Department of Agriculture.

1 Fifty percent of this two-sevenths shall be used to  
2 promote the Illinois horse racing and breeding  
3 industry, and shall be distributed by the Department  
4 of Agriculture upon the advice of a 9-member committee  
5 appointed by the Governor consisting of the following  
6 members: the Director of Agriculture, who shall serve  
7 as chairman; 2 representatives of organization  
8 licensees conducting thoroughbred race meetings in  
9 this State, recommended by those licensees; 2  
10 representatives of organization licensees conducting  
11 standardbred race meetings in this State, recommended  
12 by those licensees; a representative of the Illinois  
13 Thoroughbred Breeders and Owners Foundation,  
14 recommended by that Foundation; a representative of  
15 the Illinois Standardbred Owners and Breeders  
16 Association, recommended by that Association; a  
17 representative of the Horsemen's Benevolent and  
18 Protective Association or any successor organization  
19 thereto established in Illinois comprised of the  
20 largest number of owners and trainers, recommended by  
21 that Association or that successor organization; and a  
22 representative of the Illinois Harness Horsemen's  
23 Association, recommended by that Association.  
24 Committee members shall serve for terms of 2 years,  
25 commencing January 1 of each even-numbered year. If a  
26 representative of any of the above-named entities has

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

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

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

26 (D) Except as provided in paragraph (11) of this

1 subsection (h), with respect to purse allocation from  
2 inter-track wagering, the monies so retained shall be  
3 divided as follows:

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

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

24 (iii) If the inter-track wagering is being  
25 conducted by an inter-track wagering location  
26 licensee, except an inter-track wagering location

1 licensee that derives its license from an  
2 organization licensee located in a county with a  
3 population in excess of 230,000 and bounded by the  
4 Mississippi River, the entire purse allocation for  
5 Illinois races shall be to purses at the track  
6 where the race meeting being wagered on is being  
7 held.

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

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

22 (B) The Board, and any person or persons to whom it  
23 delegates this power, is vested with the power to  
24 enter the facilities of any licensee to determine  
25 whether there has been compliance with the provisions  
26 of this Act and the rules and regulations relating to

1 the conduct of such wagering.

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

12 (D) (Blank).

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

18 (F) The Board shall name and appoint a State  
19 director of this wagering who shall be a  
20 representative of the Board and whose duty it shall be  
21 to supervise the conduct of inter-track wagering as  
22 may be provided for by the rules and regulations of the  
23 Board; such rules and regulation shall specify the  
24 method of appointment and the Director's powers,  
25 authority and duties. The Board may appoint the  
26 Director of Mutuels to also serve as the State

1           director of this wagering.

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

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

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

9 (14) An inter-track wagering location license  
10 authorized by the Board in 2016 that is owned and operated  
11 by a race track in Rock Island County shall be transferred  
12 to a commonly owned race track in Cook County on August 12,  
13 2016 (the effective date of Public Act 99-757). The  
14 licensee shall retain its status in relation to purse  
15 distribution under paragraph (11) of this subsection (h)  
16 following the transfer to the new entity. The pari-mutuel  
17 tax credit under Section 32.1 shall not be applied toward  
18 any pari-mutuel tax obligation of the inter-track wagering  
19 location licensee of the license that is transferred under  
20 this paragraph (14).

21 (i) Notwithstanding the other provisions of this Act, the  
22 conduct of wagering at wagering facilities is authorized on  
23 all days, except as limited by subsection (b) of Section 19 of  
24 this Act.

25 (Source: P.A. 101-31, eff. 6-28-19; 101-52, eff. 7-12-19;  
26 101-81, eff. 7-12-19; 101-109, eff. 7-19-19; 102-558, eff.

1 8-20-21; 102-813, eff. 5-13-22.)

2 (230 ILCS 5/27) (from Ch. 8, par. 37-27)

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

20 In addition, every organization licensee, except as  
21 provided in Section 27.1 of this Act, which conducts multiple  
22 wagering shall pay, until January 1, 2000, as a privilege tax  
23 on multiple wagers an amount equal to 1.25% of all moneys  
24 wagered each day on such multiple wagers, plus an additional  
25 amount equal to 3.5% of the amount wagered each day on any

1 other multiple wager which involves a single betting interest  
2 on 3 or more horses. The licensee shall remit the amount of  
3 such taxes to the Department of Revenue within 48 hours after  
4 the close of the racing day on which it is assessed or within  
5 such other time as the Board prescribes.

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

8 (a-5) Beginning on January 1, 2000, a flat pari-mutuel tax  
9 at the rate of 1.5% of the daily pari-mutuel handle is imposed  
10 at all pari-mutuel wagering facilities and on advance deposit  
11 wagering from a location other than a wagering facility,  
12 except as otherwise provided for in this subsection (a-5). In  
13 addition to the pari-mutuel tax imposed on advance deposit  
14 wagering pursuant to this subsection (a-5), beginning on  
15 August 24, 2012 (the effective date of Public Act 97-1060), an  
16 additional pari-mutuel tax at the rate of 0.25% shall be  
17 imposed on advance deposit wagering. Until August 25, 2012,  
18 the additional 0.25% pari-mutuel tax imposed on advance  
19 deposit wagering by Public Act 96-972 shall be deposited into  
20 the Quarter Horse Purse Fund, which shall be created as a  
21 non-appropriated trust fund administered by the Board for  
22 distribution grants ~~grants~~ to thoroughbred organization licensees for  
23 payment of purses for quarter horse races conducted by the  
24 organization licensee. Beginning on August 26, 2012, the  
25 additional 0.25% pari-mutuel tax imposed on advance deposit  
26 wagering shall be deposited into the Standardbred Purse Fund,

1 which shall be created as a non-appropriated trust fund  
2 administered by the Board, for grants to the standardbred  
3 organization licensees for payment of purses for standardbred  
4 horse races conducted by the organization licensee.  
5 Thoroughbred organization licensees may petition the Board to  
6 conduct quarter horse racing and receive purse grants from the  
7 Quarter Horse Purse Fund. The Board shall have complete  
8 discretion in distributing the Quarter Horse Purse Fund to the  
9 petitioning organization licensees. Beginning on July 26, 2010  
10 (the effective date of Public Act 96-1287), a pari-mutuel tax  
11 at the rate of 0.75% of the daily pari-mutuel handle is imposed  
12 at a pari-mutuel facility whose license is derived from a  
13 track located in a county that borders the Mississippi River  
14 and conducted live racing in the previous year. The  
15 pari-mutuel tax imposed by this subsection (a-5) shall be  
16 remitted to the Board ~~Department of Revenue~~ within 48 hours  
17 after the close of the racing day upon which it is assessed or  
18 within such other time as the Board prescribes.

19 (a-10) Beginning on the date when an organization licensee  
20 begins conducting gaming pursuant to an organization gaming  
21 license, the following pari-mutuel tax is imposed upon an  
22 organization licensee on Illinois races at the licensee's  
23 racetrack:

24 1.5% of the pari-mutuel handle at or below the average  
25 daily pari-mutuel handle for 2011.

26 2% of the pari-mutuel handle above the average daily

1 pari-mutuel handle for 2011 up to 125% of the average  
2 daily pari-mutuel handle for 2011.

3 2.5% of the pari-mutuel handle 125% or more above the  
4 average daily pari-mutuel handle for 2011 up to 150% of  
5 the average daily pari-mutuel handle for 2011.

6 3% of the pari-mutuel handle 150% or more above the  
7 average daily pari-mutuel handle for 2011 up to 175% of  
8 the average daily pari-mutuel handle for 2011.

9 3.5% of the pari-mutuel handle 175% or more above the  
10 average daily pari-mutuel handle for 2011.

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

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

21 (c) Licensees shall at all times keep accurate books and  
22 records of all monies wagered on each day of a race meeting and  
23 of the taxes paid to the Board ~~Department of Revenue~~ under the  
24 provisions of this Section. The Board or its duly authorized  
25 representative or representatives shall at all reasonable  
26 times have access to such records for the purpose of examining

1 and checking the same and ascertaining whether the proper  
2 amount of taxes is being paid as provided. The Board shall  
3 require verified reports and a statement of the total of all  
4 monies wagered daily at each wagering facility upon which the  
5 taxes are assessed and may prescribe forms upon which such  
6 reports and statement shall be made.

7 (d) Before a license is issued or re-issued, the licensee  
8 shall post a bond in the sum of \$500,000 to the State of  
9 Illinois. The bond shall be used to guarantee that the  
10 licensee faithfully makes the payments, keeps the books and  
11 records, makes reports, and conducts games of chance in  
12 conformity with this Act and the rules adopted by the Board.  
13 The bond shall not be canceled by a surety on less than 30  
14 days' notice in writing to the Board. If a bond is canceled and  
15 the licensee fails to file a new bond with the Board in the  
16 required amount on or before the effective date of  
17 cancellation, the licensee's license shall be revoked. The  
18 total and aggregate liability of the surety on the bond is  
19 limited to the amount specified in the bond.

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

23 (f) No other license fee, privilege tax, excise tax or  
24 racing fee shall be assessed or collected from any such  
25 licensee by units of local government except as provided in  
26 paragraph 10.1 of subsection (h) and subsection (f) of Section

1 26 of this Act. However, any municipality that has a Board  
2 licensed horse race meeting at a race track wholly within its  
3 corporate boundaries or a township that has a Board licensed  
4 horse race meeting at a race track wholly within the  
5 unincorporated area of the township may charge a local  
6 amusement tax not to exceed 10¢ per admission to such horse  
7 race meeting by the enactment of an ordinance. However, any  
8 municipality or county that has a Board licensed inter-track  
9 wagering location facility wholly within its corporate  
10 boundaries may each impose an admission fee not to exceed  
11 \$1.00 per admission to such inter-track wagering location  
12 facility, so that a total of not more than \$2.00 per admission  
13 may be imposed. Except as provided in subparagraph (g) of  
14 Section 27 of this Act, the inter-track wagering location  
15 licensee shall collect any and all such fees. Inter-track  
16 wagering location licensees must pay the admission fees  
17 required under this subsection (f) to the municipality and  
18 county no later than the 20th of the month following the month  
19 such admission fees were imposed.

20 (g) Notwithstanding any provision in this Act to the  
21 contrary, if in any calendar year the total taxes and fees from  
22 wagering on live racing and from inter-track wagering required  
23 to be collected from licensees and distributed under this Act  
24 to all State and local governmental authorities exceeds the  
25 amount of such taxes and fees distributed to each State and  
26 local governmental authority to which each State and local

1 governmental authority was entitled under this Act for  
2 calendar year 1994, then the first \$11 million of that excess  
3 amount shall be allocated at the earliest possible date for  
4 distribution as purse money for the succeeding calendar year.  
5 Upon reaching the 1994 level, and until the excess amount of  
6 taxes and fees exceeds \$11 million, the Board shall direct all  
7 licensees to cease paying the subject taxes and fees and the  
8 Board shall direct all licensees to allocate any such excess  
9 amount for purses as follows:

10 (i) the excess amount shall be initially divided  
11 between thoroughbred and standardbred purses based on the  
12 thoroughbred's and standardbred's respective percentages  
13 of total Illinois live wagering in calendar year 1994;

14 (ii) each thoroughbred and standardbred organization  
15 licensee issued an organization licensee in that  
16 succeeding allocation year shall be allocated an amount  
17 equal to the product of its percentage of total Illinois  
18 live thoroughbred or standardbred wagering in calendar  
19 year 1994 (the total to be determined based on the sum of  
20 1994 on-track wagering for all organization licensees  
21 issued organization licenses in both the allocation year  
22 and the preceding year) multiplied by the total amount  
23 allocated for standardbred or thoroughbred purses,  
24 provided that the first \$1,500,000 of the amount allocated  
25 to standardbred purses under item (i) shall be allocated  
26 to the Department of Agriculture to be expended with the

1 assistance and advice of the Illinois Standardbred  
2 Breeders Funds Advisory Board for the purposes listed in  
3 subsection (g) of Section 31 of this Act, before the  
4 amount allocated to standardbred purses under item (i) is  
5 allocated to standardbred organization licensees in the  
6 succeeding allocation year.

7 To the extent the excess amount of taxes and fees to be  
8 collected and distributed to State and local governmental  
9 authorities exceeds \$11 million, that excess amount shall be  
10 collected and distributed to State and local authorities as  
11 provided for under this Act.

12 (Source: P.A. 101-31, eff. 6-28-19; 101-52, eff. 7-12-19;  
13 102-558, eff. 8-20-21.)

14 (230 ILCS 5/28.1)

15 Sec. 28.1. Payments.

16 (a) Beginning on January 1, 2000, moneys collected by the  
17 ~~Department of Revenue and the Racing~~ Board pursuant to Section  
18 26 or Section 27 of this Act shall be deposited into the Horse  
19 Racing Fund, which is hereby created as a special fund in the  
20 State Treasury.

21 (b) Appropriations, as approved by the General Assembly,  
22 may be made from the Horse Racing Fund to the Board to pay the  
23 salaries of the Board members, secretary, stewards, directors  
24 of mutuels, veterinarians, representatives, accountants,  
25 clerks, stenographers, inspectors and other employees of the

1 Board, and all expenses of the Board incident to the  
2 administration of this Act, including, but not limited to, all  
3 expenses and salaries incident to the taking of saliva and  
4 urine samples in accordance with the rules and regulations of  
5 the Board.

6 (c) (Blank).

7 (d) Beginning January 1, 2000, payments to all programs in  
8 existence on the effective date of this amendatory Act of 1999  
9 that are identified in Sections 26(c), 26(f), 26(h)(11)(C),  
10 and 28, subsections (a), (b), (c), (d), (e), (f), (g), and (h)  
11 of Section 30, and subsections (a), (b), (c), (d), (e), (f),  
12 (g), and (h) of Section 31 shall be made from the General  
13 Revenue Fund at the funding levels determined by amounts paid  
14 under this Act in calendar year 1998. Beginning on the  
15 effective date of this amendatory Act of the 93rd General  
16 Assembly, payments to the Peoria Park District shall be made  
17 from the General Revenue Fund at the funding level determined  
18 by amounts paid to that park district for museum purposes  
19 under this Act in calendar year 1994.

20 If an inter-track wagering location licensee's facility  
21 changes its location, then the payments associated with that  
22 facility under this subsection (d) for museum purposes shall  
23 be paid to the park district in the area where the facility  
24 relocates, and the payments shall be used for museum purposes.  
25 If the facility does not relocate to a park district, then the  
26 payments shall be paid to the taxing district that is

1 responsible for park or museum expenditures.

2 (e) Beginning July 1, 2006, the payment authorized under  
3 subsection (d) to museums and aquariums located in park  
4 districts of over 500,000 population shall be paid to museums,  
5 aquariums, and zoos in amounts determined by Museums in the  
6 Park, an association of museums, aquariums, and zoos located  
7 on Chicago Park District property.

8 (f) Beginning July 1, 2007, the Children's Discovery  
9 Museum in Normal, Illinois shall receive payments from the  
10 General Revenue Fund at the funding level determined by the  
11 amounts paid to the Miller Park Zoo in Bloomington, Illinois  
12 under this Section in calendar year 2006.

13 (g) On July 3, 2024, the Comptroller shall order  
14 transferred and the Treasurer shall transfer \$3,200,000 from  
15 the Horse Racing Fund to the Horse Racing Purse Equity Fund.

16 (Source: P.A. 102-16, eff. 6-17-21; 103-8, eff. 7-1-23;  
17 103-588, eff. 7-1-24.)

18 (230 ILCS 5/31.1) (from Ch. 8, par. 37-31.1)

19 Sec. 31.1. (a) Unless subsection (a-5) applies,  
20 organization licensees collectively shall contribute annually  
21 to charity the sum of \$750,000 to non-profit organizations  
22 that provide medical and family, counseling, and similar  
23 services to persons who reside or work on the backstretch of  
24 Illinois racetracks. Unless subsection (a-5) applies, these  
25 contributions shall be collected as follows: (i) no later than

1 July 1st of each year the Board shall assess each organization  
2 licensee, except those tracks located in Madison County, which  
3 tracks shall pay \$30,000 annually apiece into the Board  
4 charity fund, that amount which equals \$690,000 multiplied by  
5 the amount of pari-mutuel wagering handled by the organization  
6 licensee in the year preceding assessment and divided by the  
7 total pari-mutuel wagering handled by all Illinois  
8 organization licensees, except those tracks located in Madison  
9 and Rock Island counties, in the year preceding assessment;  
10 (ii) notice of the assessed contribution shall be mailed to  
11 each organization licensee; (iii) within thirty days of its  
12 receipt of such notice, each organization licensee shall remit  
13 the assessed contribution to the Board. Unless subsection  
14 (a-5) applies, if an organization licensee commences operation  
15 of gaming at its facility pursuant to an organization gaming  
16 license under the Illinois Gambling Act, then the organization  
17 licensee shall contribute an additional \$83,000 per year  
18 beginning in the year subsequent to the first year in which the  
19 organization licensee begins receiving funds from gaming  
20 pursuant to an organization gaming license. If an organization  
21 licensee wilfully fails to so remit the contribution, the  
22 Board may revoke its license to conduct horse racing.

23 (a-5) If (1) an organization licensee that did not operate  
24 live racing in 2017 is awarded racing dates in 2018 or in any  
25 subsequent year and (2) all organization licensees are  
26 operating gaming pursuant to an organization gaming license

1 under the Illinois Gambling Act, then subsection (a) does not  
2 apply and organization licensees collectively shall contribute  
3 annually to charity the sum of \$1,000,000 to non-profit  
4 organizations that provide medical and family, counseling, and  
5 similar services to persons who reside or work on the  
6 backstretch of Illinois racetracks. These contributions shall  
7 be collected as follows: (i) no later than July 1st of each  
8 year the Board shall assess each organization licensee an  
9 amount based on the proportionate amount of live racing days  
10 in the calendar year for which the Board has awarded to the  
11 organization licensee out of the total aggregate number of  
12 live racing days awarded; (ii) notice of the assessed  
13 contribution shall be mailed to each organization licensee;  
14 (iii) within 30 days after its receipt of such notice, each  
15 organization licensee shall remit the assessed contribution to  
16 the Board. If an organization licensee willfully fails to so  
17 remit the contribution, the Board may revoke its license to  
18 conduct horse racing.

19 (b) No later than October 1st of each year, any qualified  
20 charitable organization seeking an allotment of contributed  
21 funds shall submit to the Board an application for those  
22 funds, using the Board's approved form. The ~~No later than~~  
23 ~~December 31st of each year, the~~ Board shall distribute all  
24 such amounts collected that year to such charitable  
25 organization applicants on a schedule determined by the Board,  
26 based on the charitable organization's estimated expenditures

1 related to this grant. Any funds not expended by the grantee in  
2 a grant year shall be distributed to the charitable  
3 organization or charitable organizations selected in the next  
4 grant year after the funds are recovered in addition to the  
5 amounts specified in subsections (a) and (a-5).

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

7 (230 ILCS 5/15.1 rep.)

8 (230 ILCS 5/34.3 rep.)

9 Section 10. The Illinois Horse Racing Act of 1975 is  
10 amended by repealing Sections 15.1 and 34.3.

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