



Sen. Patrick J. Joyce

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1 AMENDMENT TO SENATE BILL 1473

2 AMENDMENT NO. _____. Amend Senate Bill 1473 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by
5 adding Section 252 as follows:

6 (35 ILCS 5/252 new)

7 Sec. 252. Backstretch assistance tax credit.

8 (a) For taxable years ending on or after December 31, 2025
9 and ending on or before December 31, 2030, each taxpayer that
10 is an organization gaming licensee under the Illinois Horse
11 Racing Act of 1975 is entitled to a credit against the taxes
12 imposed by subsections (a) and (b) of Section 201 in an amount
13 up to \$5,000,000 for qualified project capital infrastructure
14 improvements for housing and other facilities that benefit
15 backstretch workers at an organization gaming licensee
16 facility operating on May 1, 2025. No taxpayer may claim more

1 than \$5,000,000 in the aggregate for taxable years ending on
2 or after December 31, 2025 and ending on or before December 31,
3 2030.

4 (b) If the taxpayer is a partnership or Subchapter S
5 corporation, the credit is allowed to pass through to the
6 partners and shareholders as provided in Section 251. Credits
7 may also be transferred during the 5 taxable years after the
8 taxable year in which the credit is claimed.

9 (c) The Department shall determine whether a project
10 qualifies for the credit under this Section based on whether
11 it includes improvements for backstretch workers and
12 facilities that benefit the backstretch workers.

13 (d) Project costs shall not include the organization
14 gaming licensee's organization gaming facility or other
15 property not related to housing and other facilities that
16 benefit backstretch workers.

17 (e) The Department shall adopt rules to implement and
18 administer this Section, including rules concerning
19 applications for the tax credit. A taxpayer claiming the
20 credit provided by this Section must maintain and record any
21 information that the Department requires regarding the project
22 for which the credit is claimed.

23 Section 10. The Illinois Horse Racing Act of 1975 is
24 amended by changing Sections 19, 19.5, 20, and 26 and by adding
25 Section 19.10 as follows:

1 (230 ILCS 5/19) (from Ch. 8, par. 37-19)

2 Sec. 19. (a) No organization license may be granted to
3 conduct a horse race meeting:

4 (1) except as provided in subsection (c) of Section 21
5 of this Act, to any person at any place within 35 miles of
6 any other place licensed by the Board to hold a race
7 meeting on the same date during the same hours; ~~7~~ the
8 mileage measurement used in this paragraph (1) ~~subsection~~
9 ~~(a)~~ shall be certified to the Board by the Bureau of
10 Systems and Services in the Illinois Department of
11 Transportation as the most commonly used public way of
12 vehicular travel;

13 (1.5) except as provided in Section 19.10 of this Act,
14 to any person at any place within 100 miles of a track
15 located in a county with a population in excess of 230,000
16 and that borders the Mississippi River; the mileage
17 measurement used in this paragraph (1.5) shall be
18 certified to the Board by the Bureau of Systems and
19 Services at the Illinois Department of Transportation as
20 the most commonly used public way of vehicular travel;
21 this paragraph (1.5) shall not apply to a licensed race
22 meeting conducted by an organization licensee at the
23 Springfield State fairgrounds;

24 (2) to any person in default in the payment of any
25 obligation or debt due the State under this Act, provided

1 no applicant shall be deemed in default in the payment of
2 any obligation or debt due to the State under this Act as
3 long as there is pending a hearing of any kind relevant to
4 such matter;

5 (3) to any person who has been convicted of the
6 violation of any law of the United States or any State law
7 which provided as all or part of its penalty imprisonment
8 in any penal institution; to any person against whom there
9 is pending a Federal or State criminal charge; to any
10 person who is or has been connected with or engaged in the
11 operation of any illegal business; to any person who does
12 not enjoy a general reputation in his community of being
13 an honest, upright, law-abiding person; provided that none
14 of the matters set forth in this subparagraph (3) shall
15 make any person ineligible to be granted an organization
16 license if the Board determines, based on circumstances of
17 any such case, that the granting of a license would not be
18 detrimental to the interests of horse racing and of the
19 public;

20 (4) to any person who does not at the time of
21 application for the organization license own or have a
22 contract or lease for the possession of a finished race
23 track suitable for the type of racing intended to be held
24 by the applicant and for the accommodation of the public.

25 (b) (Blank).

26 (c) If any person is ineligible to receive an organization

1 license because of any of the matters set forth in subsection
2 (a) (2) or subsection (a) (3) of this Section, any other or
3 separate person that either (i) controls, directly or
4 indirectly, such ineligible person or (ii) is controlled,
5 directly or indirectly, by such ineligible person or by a
6 person which controls, directly or indirectly, such ineligible
7 person shall also be ineligible.

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

9 (230 ILCS 5/19.5)

10 Sec. 19.5. Standardbred racetrack in Cook County.
11 Notwithstanding anything in this Act to the contrary, in
12 addition to organization licenses issued by the Board on the
13 effective date of this amendatory Act of the 101st General
14 Assembly, the Board shall issue an organization license
15 limited to standardbred racing to a racetrack located in one
16 of the following townships of Cook County: Bloom, Bremen,
17 Calumet, Orland, Rich, Thornton, or Worth. This additional
18 organization license shall not be issued within a 35-mile
19 radius of another organization license issued by the Board on
20 the effective date of this amendatory Act of the 101st General
21 Assembly, unless the person having operating control of such
22 racetrack has given written consent to the organization
23 licensee applicant, which consent must be filed with the Board
24 at or prior to the time application is made. However, the
25 consent required by this Section from the person having

1 operating control of such racetrack shall not be required
2 after December 31, 2025. The organization license application
3 shall be submitted to the Board and the Board may grant the
4 organization license at any meeting of the Board. The Board
5 shall examine the application within 21 days after receipt of
6 the application with respect to its conformity with this Act
7 and the rules adopted by the Board. If the application does not
8 comply with this Act or the rules adopted by the Board, the
9 application may be rejected and an organization license
10 refused to the applicant, or the Board may, within 21 days
11 after receipt of the application, advise the applicant of the
12 deficiencies of the application under the Act or the rules of
13 the Board and require the submittal of an amended application
14 within a reasonable time determined by the Board; upon
15 submittal of the amended application by the applicant, the
16 Board may consider the application consistent with the process
17 described in subsection (e-5) of Section 20. If the
18 application is found to be in compliance with this Act and the
19 rules of the Board, the Board shall then issue an organization
20 license to the applicant. Once the organization license is
21 granted, the licensee shall have all of the current and future
22 rights of existing Illinois racetracks, including, but not
23 limited to, the ability to obtain an inter-track wagering
24 license, the ability to obtain inter-track wagering location
25 licenses, the ability to obtain an organization gaming license
26 pursuant to the Illinois Gambling Act with 1,200 gaming

1 positions, and the ability to offer Internet wagering on horse
2 racing.

3 (Source: P.A. 101-31, eff. 6-28-19; 102-689, eff. 12-17-21.)

4 (230 ILCS 5/19.10 new)

5 Sec. 19.10. Standardbred racetrack in Macon County.
6 Notwithstanding anything in this Act to the contrary, in
7 addition to organization licenses issued by the Board on the
8 effective date of this amendatory Act of the 104th General
9 Assembly, the Board shall issue an organization license
10 limited to standardbred racing to a racetrack located in Macon
11 County. Any physical gaming positions issued to an
12 organization licensee under this Section that also receives
13 organization gaming licensee under Section 56 shall be located
14 in Macon County. The organization license application shall be
15 submitted to the Board and the Board may grant the
16 organization license at any meeting of the Board. The Board
17 shall examine the application within 21 days after receipt of
18 the application with respect to its conformity with this Act
19 and the rules adopted by the Board. If the application does not
20 comply with this Act or the rules adopted by the Board, the
21 application may be rejected and an organization license
22 refused to the applicant, or the Board may, within 21 days
23 after receipt of the application, advise the applicant of the
24 deficiencies of the application under this Act or the rules of
25 the Board and require the submittal of an amended application

1 within a reasonable time determined by the Board. Upon
2 submittal of the amended application by the applicant, the
3 Board may consider the application consistent with the process
4 described in subsection (e-5) of Section 20. If the
5 application is found to be in compliance with this Act and the
6 rules of the Board, the Board shall then issue an organization
7 license to the applicant. Once the organization license is
8 granted, the licensee shall have all of the current and future
9 rights of existing Illinois racetracks, including, but not
10 limited to, the ability to obtain an inter-track wagering
11 license, the ability to obtain inter-track wagering location
12 licenses, the ability to obtain an organization gaming license
13 pursuant to the Illinois Gambling Act with 900 gaming
14 positions, and the ability to offer Internet wagering on horse
15 racing.

16 (230 ILCS 5/20) (from Ch. 8, par. 37-20)

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

21 (1) the dates on which it intends to conduct the horse
22 race meeting, which dates shall be provided under Section
23 21;

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

1 (3) the location where it proposes to conduct the
2 meeting; and

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

5 (b) A separate application for an organization license
6 shall be filed for each horse race meeting which such person
7 proposes to hold. Any such application, if made by an
8 individual, or by any individual as trustee, shall be signed
9 and verified under oath by such individual. If the application
10 is made by individuals, then it shall be signed and verified
11 under oath by at least 2 of the individuals; if the application
12 is made by a partnership, an association, a corporation, a
13 corporate trustee, a limited liability company, or any other
14 entity, it shall be signed by an authorized officer, a
15 partner, a member, or a manager, as the case may be, of the
16 entity.

17 (c) The application shall specify:

18 (1) the name of the persons, association, trust, or
19 corporation making such application;

20 (2) the principal address of the applicant;

21 (3) if the applicant is a trustee, the names and
22 addresses of the beneficiaries; if the applicant is a
23 corporation, the names and addresses of all officers,
24 stockholders and directors; or if such stockholders hold
25 stock as a nominee or fiduciary, the names and addresses
26 of the parties who are the beneficial owners thereof or

1 who are beneficially interested therein; if the applicant
2 is a partnership, the names and addresses of all partners,
3 general or limited; if the applicant is a limited
4 liability company, the names and addresses of the manager
5 and members; and if the applicant is any other entity, the
6 names and addresses of all officers or other authorized
7 persons of the entity.

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

12 (e) With such application there shall be delivered to the
13 Board a certified check or bank draft payable to the order of
14 the Board for an amount equal to \$1,000. All applications for
15 the issuance of an organization license shall be filed with
16 the Board before August 1 of the year prior to the year for
17 which application is made and shall be acted upon by the Board
18 at a meeting to be held on such date as shall be fixed by the
19 Board during the last 15 days of September of such prior year.
20 At such meeting, the Board shall announce the award of the
21 racing meets, live racing schedule, and designation of host
22 track to the applicants and its approval or disapproval of
23 each application. No announcement shall be considered binding
24 until a formal order is executed by the Board, which shall be
25 executed no later than October 15 of that prior year. Absent
26 the agreement of the affected organization licensees, the

1 Board shall not grant overlapping race meetings to 2 or more
2 tracks that are within 100 miles of each other to conduct the
3 thoroughbred racing.

4 (e-1) The Board shall award standardbred racing dates to
5 organization licensees with an organization gaming license
6 pursuant to the following schedule:

7 (1) For the first calendar year of operation of
8 gambling games by an organization gaming licensee under
9 this amendatory Act of the 101st General Assembly, when a
10 single entity requests standardbred racing dates, the
11 Board shall award no fewer than 100 days of racing. The
12 100-day requirement may be reduced to no fewer than 80
13 days if no dates are requested for the first 3 months of a
14 calendar year. If more than one entity requests
15 standardbred racing dates, the Board shall award no fewer
16 than 140 days of racing between the applicants.

17 (2) For the second calendar year of operation of
18 gambling games by an organization gaming licensee under
19 this amendatory Act of the 101st General Assembly, when a
20 single entity requests standardbred racing dates, the
21 Board shall award no fewer than 100 days of racing. The
22 100-day requirement may be reduced to no fewer than 80
23 days if no dates are requested for the first 3 months of a
24 calendar year. If more than one entity requests
25 standardbred racing dates, the Board shall award no fewer
26 than 160 days of racing between the applicants.

1 (3) For the third calendar year of operation of
2 gambling games by an organization gaming licensee under
3 this amendatory Act of the 101st General Assembly, and
4 each calendar year thereafter, when a single entity
5 requests standardbred racing dates, the Board shall award
6 no fewer than 120 days of racing. The 120-day requirement
7 may be reduced to no fewer than 100 days if no dates are
8 requested for the first 3 months of a calendar year. If
9 more than one entity requests standardbred racing dates,
10 the Board shall award no fewer than 200 days of racing
11 between the applicants.

12 (4) Notwithstanding any other requirement of this
13 subsection, if the Board approves an organization license
14 pursuant to Section 19.10, the Board may award fewer than
15 the minimum number of racing days, but no fewer than 60
16 days of racing, if there is consent for fewer days of
17 racing as agreed to by the organization licensee and the
18 horsemen association representing the largest number of
19 owners, trainers, jockeys, or standardbred drivers who
20 race horses at that organization licensee's racing
21 meeting.

22 (5) Notwithstanding any other requirement of this
23 subsection, if the Board approves an organization license
24 pursuant to Section 19.10 before July 1, 2025, and the
25 organization licensee applies for racing days in the
26 remainder of 2025, the Board may award racing days to the

1 organization licensee in the remainder of 2025 after the
2 Board has considered the application consistent with
3 subsection (e-5).

4 An organization licensee shall apply for racing dates
5 pursuant to this subsection (e-1). In awarding racing dates
6 under this subsection (e-1), the Board shall have the
7 discretion to allocate those standardbred racing dates among
8 these organization licensees.

9 (e-2) The Board shall award thoroughbred racing days to
10 Cook County organization licensees pursuant to the following
11 schedule:

12 (1) During the first year in which only one
13 organization licensee is awarded an organization gaming
14 license, the Board shall award no fewer than 110 days of
15 racing.

16 During the second year in which only one organization
17 licensee is awarded an organization gaming license, the
18 Board shall award no fewer than 115 racing days.

19 During the third year and every year thereafter, in
20 which only one organization licensee is awarded an
21 organization gaming license, the Board shall award no
22 fewer than 120 racing days.

23 (2) During the first year in which 2 organization
24 licensees are awarded an organization gaming license, the
25 Board shall award no fewer than 139 total racing days.

26 During the second year in which 2 organization

1 licensees are awarded an organization gaming license, the
2 Board shall award no fewer than 160 total racing days.

3 During the third year and every year thereafter in
4 which 2 organization licensees are awarded an organization
5 gaming license, the Board shall award no fewer than 174
6 total racing days.

7 A Cook County organization licensee shall apply for racing
8 dates pursuant to this subsection (e-2). In awarding racing
9 dates under this subsection (e-2), the Board shall have the
10 discretion to allocate those thoroughbred racing dates among
11 these Cook County organization licensees.

12 (e-3) In awarding racing dates for calendar year 2020 and
13 thereafter in connection with a racetrack in Madison County,
14 the Board shall award racing dates and such organization
15 licensee shall run at least 700 thoroughbred races at the
16 racetrack in Madison County each year.

17 Notwithstanding Section 7.7 of the Illinois Gambling Act
18 or any provision of this Act other than subsection (e-4.5),
19 for each calendar year for which an organization gaming
20 licensee located in Madison County requests racing dates
21 resulting in less than 700 live thoroughbred races at its
22 racetrack facility, the organization gaming licensee may not
23 conduct gaming pursuant to an organization gaming license
24 issued under the Illinois Gambling Act for the calendar year
25 of such requested live races.

26 (e-4) Notwithstanding the provisions of Section 7.7 of the

1 Illinois Gambling Act or any provision of this Act other than
2 subsections (e-3) and (e-4.5), for each calendar year for
3 which an organization gaming licensee requests thoroughbred
4 racing dates which results in a number of live races under its
5 organization license that is less than the total number of
6 live races which it conducted in 2017 at its racetrack
7 facility, the organization gaming licensee may not conduct
8 gaming pursuant to its organization gaming license for the
9 calendar year of such requested live races.

10 (e-4.1) Notwithstanding the provisions of Section 7.7 of
11 the Illinois Gambling Act or any provision of this Act other
12 than subsections (e-3) and (e-4.5), for each calendar year for
13 which an organization licensee requests racing dates for
14 standardbred racing which results in a number of live races
15 that is less than the total number of live races required in
16 subsection (e-1), the organization gaming licensee may not
17 conduct gaming pursuant to its organization gaming license for
18 the calendar year of such requested live races.

19 (e-4.5) The Board shall award the minimum live racing
20 guarantees contained in subsections (e-1), (e-2), and (e-3) to
21 ensure that each organization licensee shall individually run
22 a sufficient number of races per year to qualify for an
23 organization gaming license under this Act. The General
24 Assembly finds that the minimum live racing guarantees
25 contained in subsections (e-1), (e-2), and (e-3) are in the
26 best interest of the sport of horse racing, and that such

1 guarantees may only be reduced in the calendar year in which
2 they will be conducted in the limited circumstances described
3 in this subsection. The Board may decrease the number of
4 racing days without affecting an organization licensee's
5 ability to conduct gaming pursuant to an organization gaming
6 license issued under the Illinois Gambling Act only if the
7 Board determines, after notice and hearing, that:

8 (i) a decrease is necessary to maintain a sufficient
9 number of betting interests per race to ensure the
10 integrity of racing;

11 (ii) there are unsafe track conditions due to weather
12 or acts of God;

13 (iii) there is an agreement between an organization
14 licensee and the breed association that is applicable to
15 the involved live racing guarantee, such association
16 representing either the largest number of thoroughbred
17 owners and trainers or the largest number of standardbred
18 owners, trainers and drivers who race horses at the
19 involved organization licensee's racing meeting, so long
20 as the agreement does not compromise the integrity of the
21 sport of horse racing; or

22 (iv) the horse population or purse levels are
23 insufficient to provide the number of racing opportunities
24 otherwise required in this Act.

25 In decreasing the number of racing dates in accordance
26 with this subsection, the Board shall hold a hearing and shall

1 provide the public and all interested parties notice and an
2 opportunity to be heard. The Board shall accept testimony from
3 all interested parties, including any association representing
4 owners, trainers, jockeys, or drivers who will be affected by
5 the decrease in racing dates. The Board shall provide a
6 written explanation of the reasons for the decrease and the
7 Board's findings. The written explanation shall include a
8 listing and content of all communication between any party and
9 any Illinois Racing Board member or staff that does not take
10 place at a public meeting of the Board.

11 (e-5) In reviewing an application for the purpose of
12 granting an organization license consistent with the best
13 interests of the public and the sport of horse racing, the
14 Board shall consider:

15 (1) the character, reputation, experience, and
16 financial integrity of the applicant and of any other
17 separate person that either:

18 (i) controls the applicant, directly or
19 indirectly, or

20 (ii) is controlled, directly or indirectly, by
21 that applicant or by a person who controls, directly
22 or indirectly, that applicant;

23 (2) the applicant's facilities or proposed facilities
24 for conducting horse racing;

25 (3) the total revenue without regard to Section 32.1
26 to be derived by the State and horsemen from the

1 applicant's conducting a race meeting;

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

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

7 (6) the applicant's proposed and prior year's
8 promotional and marketing activities and expenditures of
9 the applicant associated with those activities;

10 (7) an agreement, if any, among organization licensees
11 as provided in subsection (b) of Section 21 of this Act;
12 and

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

16 In granting organization licenses and allocating dates for
17 horse race meetings, the Board shall have discretion to
18 determine an overall schedule, including required simulcasts
19 of Illinois races by host tracks that will, in its judgment, be
20 conducive to the best interests of the public and the sport of
21 horse racing.

22 (e-10) The Illinois Administrative Procedure Act shall
23 apply to administrative procedures of the Board under this Act
24 for the granting of an organization license, except that (1)
25 notwithstanding the provisions of subsection (b) of Section
26 10-40 of the Illinois Administrative Procedure Act regarding

1 cross-examination, the Board may prescribe rules limiting the
2 right of an applicant or participant in any proceeding to
3 award an organization license to conduct cross-examination of
4 witnesses at that proceeding where that cross-examination
5 would unduly obstruct the timely award of an organization
6 license under subsection (e) of Section 20 of this Act; (2) the
7 provisions of Section 10-45 of the Illinois Administrative
8 Procedure Act regarding proposals for decision are excluded
9 under this Act; (3) notwithstanding the provisions of
10 subsection (a) of Section 10-60 of the Illinois Administrative
11 Procedure Act regarding ex parte communications, the Board may
12 prescribe rules allowing ex parte communications with
13 applicants or participants in a proceeding to award an
14 organization license where conducting those communications
15 would be in the best interest of racing, provided all those
16 communications are made part of the record of that proceeding
17 pursuant to subsection (c) of Section 10-60 of the Illinois
18 Administrative Procedure Act; (4) the provisions of Section
19 14a of this Act and the rules of the Board promulgated under
20 that Section shall apply instead of the provisions of Article
21 10 of the Illinois Administrative Procedure Act regarding
22 administrative law judges; and (5) the provisions of
23 subsection (d) of Section 10-65 of the Illinois Administrative
24 Procedure Act that prevent summary suspension of a license
25 pending revocation or other action shall not apply.

26 (f) The Board may allot racing dates to an organization

1 licensee for more than one calendar year but for no more than 3
2 successive calendar years in advance, provided that the Board
3 shall review such allotment for more than one calendar year
4 prior to each year for which such allotment has been made. The
5 granting of an organization license to a person constitutes a
6 privilege to conduct a horse race meeting under the provisions
7 of this Act, and no person granted an organization license
8 shall be deemed to have a vested interest, property right, or
9 future expectation to receive an organization license in any
10 subsequent year as a result of the granting of an organization
11 license. Organization licenses shall be subject to revocation
12 if the organization licensee has violated any provision of
13 this Act or the rules and regulations promulgated under this
14 Act or has been convicted of a crime or has failed to disclose
15 or has stated falsely any information called for in the
16 application for an organization license. Any organization
17 license revocation proceeding shall be in accordance with
18 Section 16 regarding suspension and revocation of occupation
19 licenses.

20 (f-5) If, (i) an applicant does not file an acceptance of
21 the racing dates awarded by the Board as required under part
22 (1) of subsection (h) of this Section 20, or (ii) an
23 organization licensee has its license suspended or revoked
24 under this Act, the Board, upon conducting an emergency
25 hearing as provided for in this Act, may reaward on an
26 emergency basis pursuant to rules established by the Board,

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

14 (g) (Blank).

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

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

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

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

1 (3) file with the Board the bonds required in Sections
2 21 and 25 at least 20 days prior to the first day of each
3 race meeting.

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

7 If any applicant fails to comply with this Section or
8 fails to pay the organization license fees herein provided, no
9 organization license shall be issued to such applicant.

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

11 (230 ILCS 5/26) (from Ch. 8, par. 37-26)
12 Sec. 26. Wagering.

13 (a) Any licensee may conduct and supervise the pari-mutuel
14 system of wagering, as defined in Section 3.12 of this Act, on
15 horse races conducted by an Illinois organization licensee or
16 conducted at a racetrack located in another state or country
17 in accordance with subsection (g) of Section 26 of this Act.
18 Subject to the prior consent of the Board, licensees may
19 supplement any pari-mutuel pool in order to guarantee a
20 minimum distribution. Such pari-mutuel method of wagering
21 shall not, under any circumstances if conducted under the
22 provisions of this Act, be held or construed to be unlawful,
23 other statutes of this State to the contrary notwithstanding.
24 Subject to rules for advance wagering promulgated by the
25 Board, any licensee may accept wagers in advance of the day the

1 race wagered upon occurs.

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

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

18 (c) (Blank).

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

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

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

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

24 (f) Notwithstanding the other provisions of this Act, an
25 organization licensee may contract with an entity in another
26 state or country to permit any legal wagering entity in

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

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

25 (g) A host track may accept interstate simulcast wagers on
26 horse races conducted in other states or countries and shall

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

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

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

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

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

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

1 that race track facility proportionately based on the actual
2 number of host days that the Board grants to that breed at that
3 race track facility in the current calendar year. To the
4 extent any fees from advance deposit wagering conducted in
5 Illinois for wagers in Illinois or other states have been
6 placed in escrow or otherwise withheld from wagers pending a
7 determination of the legality of advance deposit wagering, no
8 action shall be brought to declare such wagers or the
9 disbursement of any fees previously escrowed illegal.

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

1 (2) Between the hours of 6:30 p.m. and 6:30 a.m. an
2 inter-track wagering licensee other than the host track
3 may receive supplemental interstate simulcasts only with
4 the consent of the host track, except when the Board finds
5 that the simulcast is clearly adverse to the integrity of
6 racing. Consent granted under this paragraph (2) to any
7 inter-track wagering licensee shall be deemed consent to
8 all non-host licensees. The interstate commission fee for
9 the supplemental interstate simulcast shall be paid by all
10 participating non-host licensees.

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

1 Act.

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

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

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

25 (B) For wagers placed on interstate simulcast
26 races, supplemental simulcasts as defined in

1 subparagraphs (1) and (2), and separately pooled races
2 conducted outside of the State of Illinois made at a
3 non-host licensee, 25% to the host track, 25% to the
4 non-host licensee, and 50% to the purses at the host
5 track.

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

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

24 (7.1) Notwithstanding any other provision of this Act
25 to the contrary, if no standardbred racing is conducted at
26 a racetrack located in Madison County during any calendar

1 year beginning on or after January 1, 2002, all moneys
2 derived by that racetrack from simulcast wagering and
3 inter-track wagering that (1) are to be used for purses
4 and (2) are generated between the hours of 6:30 p.m. and
5 6:30 a.m. during that calendar year shall be paid as
6 follows:

7 (A) If the licensee that conducts horse racing at
8 that racetrack requests from the Board at least as
9 many racing dates as were conducted in calendar year
10 2000, 80% shall be paid to its thoroughbred purse
11 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, all moneys
5 derived by that racetrack from simulcast wagering and
6 inter-track wagering that (1) are to be used for purses
7 and (2) are generated between the hours of 6:30 a.m. and
8 6:30 p.m. during that calendar year shall be deposited as
9 follows:

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

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

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

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

14 (8.1) Notwithstanding any provisions in this Act to
15 the contrary, if 2 organization licensees are conducting
16 standardbred race meetings concurrently between the hours
17 of 6:30 p.m. and 6:30 a.m., after payment of all
18 applicable State and local taxes and interstate commission
19 fees, the remainder of the amount retained from simulcast
20 wagering otherwise attributable to the host track and to
21 host track purses shall be split daily between the 2
22 organization licensees and the purses at the tracks of the
23 2 organization licensees, respectively, based on each
24 organization licensee's share of the total live handle for
25 that day, provided that this provision shall not apply to
26 any non-host licensee that derives its license from a

1 track located in a county with a population in excess of
2 230,000 and that borders the Mississippi River.

3 (9) (Blank).

4 (10) (Blank).

5 (11) (Blank).

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

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

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

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

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

24 (1) Any person licensed to conduct a race meeting (i)
25 at a track where 60 or more days of racing were conducted
26 during the immediately preceding calendar year or where

1 over the 5 immediately preceding calendar years an average
2 of 30 or more days of racing were conducted annually may be
3 issued an inter-track wagering license; (ii) at a track
4 located in a county that is bounded by the Mississippi
5 River, which has a population of less than 150,000
6 according to the 1990 decennial census, and an average of
7 at least 60 days of racing per year between 1985 and 1993
8 may be issued an inter-track wagering license; (iii) at a
9 track awarded standardbred racing dates; or (iv) at a
10 track located in Madison County that conducted at least
11 100 days of live racing during the immediately preceding
12 calendar year may be issued an inter-track wagering
13 license, unless a lesser schedule of live racing is the
14 result of (A) weather, unsafe track conditions, or other
15 acts of God; (B) an agreement between the organization
16 licensee and the associations representing the largest
17 number of owners, trainers, jockeys, or standardbred
18 drivers who race horses at that organization licensee's
19 racing meeting; or (C) a finding by the Board of
20 extraordinary circumstances and that it was in the best
21 interest of the public and the sport to conduct fewer than
22 100 days of live racing. Any such person having operating
23 control of the racing facility may receive inter-track
24 wagering location licenses. An eligible race track located
25 in a county that has a population of more than 230,000 and
26 that is bounded by the Mississippi River may establish up

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

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

26 (3) In granting licenses to conduct inter-track

1 wagering and simulcast wagering, the Board shall give due
2 consideration to the best interests of the public, of
3 horse racing, and of maximizing revenue to the State.

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

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

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

24 (7) An inter-track wagering licensee or inter-track
25 wagering location licensee may accept wagers at the track
26 or location where it is licensed, or as otherwise provided

1 under this Act.

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

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

1 to such inter-track wagering location licensees, which
2 consent must be filed with the Board at or prior to the
3 time application is made.

4 (8.2) Inter-track wagering or simulcast wagering shall
5 not be conducted by an inter-track wagering location
6 licensee at any location within 100 feet of an existing
7 church, an existing elementary or secondary public school,
8 or an existing elementary or secondary private school
9 registered with or recognized by the State Board of
10 Education. The distance of 100 feet shall be measured to
11 the nearest part of any building used for worship
12 services, education programs, or conducting inter-track
13 wagering by an inter-track wagering location licensee, and
14 not to property boundaries. However, inter-track wagering
15 or simulcast wagering may be conducted at a site within
16 100 feet of a church or school if such church or school has
17 been erected or established after the Board issues the
18 original inter-track wagering location license at the site
19 in question. Inter-track wagering location licensees may
20 conduct inter-track wagering and simulcast wagering only
21 in areas that are zoned for commercial or manufacturing
22 purposes or in areas for which a special use has been
23 approved by the local zoning authority. However, no
24 license to conduct inter-track wagering and simulcast
25 wagering shall be granted by the Board with respect to any
26 inter-track wagering location within the jurisdiction of

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

8 (9) (Blank).

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

19 (10.1) Except as provided in subsection (g) of Section
20 27 of this Act, inter-track wagering location licensees
21 shall pay 1% of the pari-mutuel handle at each location to
22 the municipality in which such location is situated and 1%
23 of the pari-mutuel handle at each location to the county
24 in which such location is situated. In the event that an
25 inter-track wagering location licensee is situated in an
26 unincorporated area of a county, such licensee shall pay

1 2% of the pari-mutuel handle from such location to such
2 county. Inter-track wagering location licensees must pay
3 the handle percentage required under this paragraph to the
4 municipality and county no later than the 20th of the
5 month following the month such handle was generated.

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

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

26 (B) That portion of all moneys wagered on

1 thoroughbred racing that is required under this Act to
2 be paid to purses shall be paid to purses for
3 thoroughbred races.

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

24 (B) From the sums permitted to be retained pursuant to
25 this Act each inter-track wagering location licensee shall
26 pay (i) the privilege or pari-mutuel tax to the State;

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

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

1 of the pari-mutuel handle on inter-track wagering wagered
2 at such location to satisfy all costs and expenses of
3 conducting its wagering. The remainder of the monies
4 retained by the inter-track wagering location licensee
5 shall be allocated 40% to the location licensee and 60% to
6 the organization licensee which provides the Illinois
7 races to the location, except that an inter-track wagering
8 location licensee that derives its license from a track
9 located in a county with a population in excess of 230,000
10 and that borders the Mississippi River shall not divide
11 any remaining retention with the organization licensee
12 that provides the race or races and an inter-track
13 wagering location licensee that accepts wagers on races
14 conducted by an organization licensee that conducts a race
15 meet in a county with a population in excess of 230,000 and
16 that borders the Mississippi River shall not divide any
17 remaining retention with the organization licensee.
18 Notwithstanding the provisions of clauses (ii) and (iv) of
19 this paragraph, in the case of the additional inter-track
20 wagering location licenses authorized under paragraph (1)
21 of this subsection (h) by Public Act 87-110, those
22 licensees shall pay the following amounts as purses:
23 during the first 12 months the licensee is in operation,
24 5.25% of the pari-mutuel handle wagered at the location on
25 races; during the second 12 months, 5.25%; during the
26 third 12 months, 5.75%; during the fourth 12 months,

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

21 (C) There is hereby created the Horse Racing Tax
22 Allocation Fund which shall remain in existence until
23 December 31, 1999. Moneys remaining in the Fund after
24 December 31, 1999 shall be paid into the General Revenue
25 Fund. Until January 1, 2000, all monies paid into the
26 Horse Racing Tax Allocation Fund pursuant to this

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

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

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

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

1 is located in a municipality that is not included
2 within any park district but is included within a
3 conservation district and is the county seat of a
4 county that (i) is contiguous to the state of Indiana
5 and (ii) has a 1990 population of 88,257 according to
6 the United States Bureau of the Census, except that if
7 the conservation district does not maintain a museum,
8 the monies shall be allocated equally between the
9 county and the municipality in which the inter-track
10 wagering location licensee is located for general
11 purposes) or to a municipal recreation board for park
12 purposes (if an inter-track wagering location licensee
13 is located in a municipality that is not included
14 within any park district and park maintenance is the
15 function of the municipal recreation board and the
16 municipality has a 1990 population of 9,302 according
17 to the United States Bureau of the Census); provided
18 that the monies are distributed to each park district
19 or conservation district or municipality that does not
20 have a park district in an amount equal to
21 four-sevenths of the amount collected by each
22 inter-track wagering location licensee within the park
23 district or conservation district or municipality for
24 the Fund. Monies that were paid into the Horse Racing
25 Tax Allocation Fund before August 9, 1991 (the
26 effective date of Public Act 87-110) by an inter-track

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

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

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

24 Two-sevenths to the Department of Agriculture.
25 Fifty percent of this two-sevenths shall be used to
26 promote the Illinois horse racing and breeding

1 industry, and shall be distributed by the Department
2 of Agriculture upon the advice of a 9-member committee
3 appointed by the Governor consisting of the following
4 members: the Director of Agriculture, who shall serve
5 as chairman; 2 representatives of organization
6 licensees conducting thoroughbred race meetings in
7 this State, recommended by those licensees; 2
8 representatives of organization licensees conducting
9 standardbred race meetings in this State, recommended
10 by those licensees; a representative of the Illinois
11 Thoroughbred Breeders and Owners Foundation,
12 recommended by that Foundation; a representative of
13 the Illinois Standardbred Owners and Breeders
14 Association, recommended by that Association; a
15 representative of the Horsemen's Benevolent and
16 Protective Association or any successor organization
17 thereto established in Illinois comprised of the
18 largest number of owners and trainers, recommended by
19 that Association or that successor organization; and a
20 representative of the Illinois Harness Horsemen's
21 Association, recommended by that Association.
22 Committee members shall serve for terms of 2 years,
23 commencing January 1 of each even-numbered year. If a
24 representative of any of the above-named entities has
25 not been recommended by January 1 of any even-numbered
26 year, the Governor shall appoint a committee member to

1 fill that position. Committee members shall receive no
2 compensation for their services as members but shall
3 be reimbursed for all actual and necessary expenses
4 and disbursements incurred in the performance of their
5 official duties. The remaining 50% of this
6 two-sevenths shall be distributed to county fairs for
7 premiums and rehabilitation as set forth in the
8 Agricultural Fair Act;

9 Four-sevenths to museums and aquariums located in
10 park districts of over 500,000 population; provided
11 that the monies are distributed in accordance with the
12 previous year's distribution of the maintenance tax
13 for such museums and aquariums as provided in Section
14 2 of the Park District Aquarium and Museum Act; 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. This
22 subparagraph (C) shall be inoperative and of no force
23 and effect on and after January 1, 2000.

24 (D) Except as provided in paragraph (11) of this
25 subsection (h), with respect to purse allocation from
26 inter-track wagering, the monies so retained shall be

1 divided as follows:

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

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

22 (iii) If the inter-track wagering is being
23 conducted by an inter-track wagering location
24 licensee, except an inter-track wagering location
25 licensee that derives its license from an
26 organization licensee located in a county with a

1 population in excess of 230,000 and bounded by the
2 Mississippi River, the entire purse allocation for
3 Illinois races shall be to purses at the track
4 where the race meeting being wagered on is being
5 held.

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

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

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

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

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

10 (D) (Blank).

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

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

24 (G) The Board is vested with the power to impose
25 civil penalties of up to \$5,000 against individuals
26 and up to \$10,000 against licensees for each violation

1 of any provision of this Act relating to the conduct of
2 this wagering, any rules adopted by the Board, any
3 order of the Board or any other action which in the
4 Board's discretion, is a detriment or impediment to
5 such wagering.

6 (13) The Department of Agriculture may enter into
7 agreements with licensees authorizing such licensees to
8 conduct inter-track wagering on races to be held at the
9 licensed race meetings conducted by the Department of
10 Agriculture. Such agreement shall specify the races of the
11 Department of Agriculture's licensed race meeting upon
12 which the licensees will conduct wagering. In the event
13 that a licensee conducts inter-track pari-mutuel wagering
14 on races from the Illinois State Fair or DuQuoin State
15 Fair which are in addition to the licensee's previously
16 approved racing program, those races shall be considered a
17 separate racing day for the purpose of determining the
18 daily handle and computing the privilege or pari-mutuel
19 tax on that daily handle as provided in Sections 27 and
20 27.1. Such agreements shall be approved by the Board
21 before such wagering may be conducted. In determining
22 whether to grant approval, the Board shall give due
23 consideration to the best interests of the public and of
24 horse racing. The provisions of paragraphs (1), (8),
25 (8.1), and (8.2) of subsection (h) of this Section which
26 are not specified in this paragraph (13) shall not apply

1 to licensed race meetings conducted by the Department of
2 Agriculture at the Illinois State Fair in Sangamon County
3 or the DuQuoin State Fair in Perry County, or to any
4 wagering conducted on those race meetings.

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

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

21 (Source: P.A. 101-31, eff. 6-28-19; 101-52, eff. 7-12-19;
22 101-81, eff. 7-12-19; 101-109, eff. 7-19-19; 102-558, eff.
23 8-20-21; 102-813, eff. 5-13-22.)

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