

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 amended
5 by changing Sections 26 and 27 as follows:

6 (230 ILCS 5/26) (from Ch. 8, par. 37-26)

7 Sec. 26. Wagering.

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

22 (b) No other method of betting, pool making, wagering or
23 gambling shall be used or permitted by the licensee. Each

1 licensee may retain, subject to the payment of all applicable
2 taxes and purses, an amount not to exceed 17% of all money
3 wagered under subsection (a) of this Section, except as may
4 otherwise be permitted under this Act.

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

12 (c) Until January 1, 2000, the sum held by any licensee for
13 payment of outstanding pari-mutuel tickets, if unclaimed prior
14 to December 31 of the next year, shall be retained by the
15 licensee for payment of such tickets until that date. Within 10
16 days thereafter, the balance of such sum remaining unclaimed,
17 less any uncashed supplements contributed by such licensee for
18 the purpose of guaranteeing minimum distributions of any
19 pari-mutuel pool, shall be paid to the Illinois Veterans'
20 Rehabilitation Fund of the State treasury, except as provided
21 in subsection (g) of Section 27 of this Act.

22 (c-5) Beginning January 1, 2000, the sum held by any
23 licensee for payment of outstanding pari-mutuel tickets, if
24 unclaimed prior to December 31 of the next year, shall be
25 retained by the licensee for payment of such tickets until that
26 date. Within 10 days thereafter, the balance of such sum

1 remaining unclaimed, less any uncashed supplements contributed
2 by such licensee for the purpose of guaranteeing minimum
3 distributions of any pari-mutuel pool, shall be evenly
4 distributed to the purse account of the organization licensee
5 and the organization licensee.

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

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

20 (f) Notwithstanding the other provisions of this Act, an
21 organization licensee may contract with an entity in another
22 state or country to permit any legal wagering entity in another
23 state or country to accept wagers solely within such other
24 state or country on races conducted by the organization
25 licensee in this State. Beginning January 1, 2000, these wagers
26 shall not be subject to State taxation. Until January 1, 2000,

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

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

21 (g) A host track may accept interstate simulcast wagers on
22 horse races conducted in other states or countries and shall
23 control the number of signals and types of breeds of racing in
24 its simulcast program, subject to the disapproval of the Board.
25 The Board may prohibit a simulcast program only if it finds
26 that the simulcast program is clearly adverse to the integrity

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

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

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

13 Notwithstanding any other provision of this Act, through
14 December 31, 2020, an organization licensee, with the consent
15 of the 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, may
18 maintain a system whereby advance deposit wagering may take
19 place or an organization licensee, with the consent of the
20 horsemen association representing the largest number of
21 owners, trainers, jockeys, or standardbred drivers who race
22 horses at that organization licensee's racing meeting, may
23 contract with another person to carry out a system of advance
24 deposit wagering. Such consent may not be unreasonably
25 withheld. Only with respect to an appeal to the Board that
26 consent for an organization licensee that maintains its own

1 advance deposit wagering system is being unreasonably
2 withheld, the Board shall issue a final order within 30 days
3 after initiation of the appeal, and the organization licensee's
4 advance deposit wagering system may remain operational during
5 that 30-day period. The actions of any organization licensee
6 who conducts advance deposit wagering or any person who has a
7 contract with an organization licensee to conduct advance
8 deposit wagering who conducts advance deposit wagering on or
9 after January 1, 2013 and prior to June 7, 2013 (the effective
10 date of Public Act 98-18) taken in reliance on the changes made
11 to this subsection (g) by Public Act 98-18 are hereby
12 validated, provided payment of all applicable pari-mutuel
13 taxes are remitted to the Board. All advance deposit wagers
14 placed from within Illinois must be placed through a
15 Board-approved advance deposit wagering licensee; no other
16 entity may accept an advance deposit wager from a person within
17 Illinois. All advance deposit wagering is subject to any rules
18 adopted by the Board. The Board may adopt rules necessary to
19 regulate advance deposit wagering through the use of emergency
20 rulemaking in accordance with Section 5-45 of the Illinois
21 Administrative Procedure Act. The General Assembly finds that
22 the adoption of rules to regulate advance deposit wagering is
23 deemed an emergency and necessary for the public interest,
24 safety, and welfare. An advance deposit wagering licensee may
25 retain all moneys as agreed to by contract with an organization
26 licensee. Any moneys retained by the organization licensee from

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

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

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

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

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

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

22 (4) A licensee who receives an interstate simulcast may
23 combine its gross or net pools with pools at the sending
24 racetracks pursuant to rules established by the Board. All
25 licensees combining their gross pools at a sending
26 racetrack shall adopt the takeout ~~take out~~ percentages of

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

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

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

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

26 (6) Notwithstanding any provision in this Act to the

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

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

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

25 (A) If the licensee that conducts horse racing at
26 that racetrack requests from the Board at least as many

1 racing dates as were conducted in calendar year 2000,
2 80% shall be paid to its thoroughbred purse account;
3 and

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

19 (7.2) Notwithstanding any other provision of this Act
20 to the contrary, if no thoroughbred racing is conducted at
21 a racetrack located in Madison County during any calendar
22 year beginning on or after January 1, 2002, all moneys
23 derived by that racetrack from simulcast wagering and
24 inter-track wagering that (1) are to be used for purses and
25 (2) are generated between the hours of 6:30 a.m. and 6:30
26 p.m. during that calendar year shall be deposited as

1 follows:

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

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

25 (7.3) (Blank).

26 (7.4) (Blank).

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

8 (8.1) Notwithstanding any provisions in this Act to the
9 contrary, if 2 organization licensees are conducting
10 standardbred race meetings concurrently between the hours
11 of 6:30 p.m. and 6:30 a.m., after payment of all applicable
12 State and local taxes and interstate commission fees, the
13 remainder of the amount retained from simulcast wagering
14 otherwise attributable to the host track and to host track
15 purses shall be split daily between the 2 organization
16 licensees and the purses at the tracks of the 2
17 organization licensees, respectively, based on each
18 organization licensee's share of the total live handle for
19 that day, provided that this provision shall not apply to
20 any non-host licensee that derives its license from a track
21 located in a county with a population in excess of 230,000
22 and that borders the Mississippi River.

23 (9) (Blank).

24 (10) (Blank).

25 (11) (Blank).

26 (12) The Board shall have authority to compel all host

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

5 (13) Notwithstanding any other provision of this Act,
6 in the event that the total Illinois pari-mutuel handle on
7 Illinois horse races at all wagering facilities in any
8 calendar year is less than 75% of the total Illinois
9 pari-mutuel handle on Illinois horse races at all such
10 wagering facilities for calendar year 1994, then each
11 wagering facility that has an annual total Illinois
12 pari-mutuel handle on Illinois horse races that is less
13 than 75% of the total Illinois pari-mutuel handle on
14 Illinois horse races at such wagering facility for calendar
15 year 1994, shall be permitted to receive, from any amount
16 otherwise payable to the purse account at the race track
17 with which the wagering facility is affiliated in the
18 succeeding calendar year, an amount equal to 2% of the
19 differential in total Illinois pari-mutuel handle on
20 Illinois horse races at the wagering facility between that
21 calendar year in question and 1994 provided, however, that
22 a wagering facility shall not be entitled to any such
23 payment until the Board certifies in writing to the
24 wagering facility the amount to which the wagering facility
25 is entitled and a schedule for payment of the amount to the
26 wagering facility, based on: (i) the racing dates awarded

1 to the race track affiliated with the wagering facility
2 during the succeeding year; (ii) the sums available or
3 anticipated to be available in the purse account of the
4 race track affiliated with the wagering facility for purses
5 during the succeeding year; and (iii) the need to ensure
6 reasonable purse levels during the payment period. The
7 Board's certification shall be provided no later than
8 January 31 of the succeeding year. In the event a wagering
9 facility entitled to a payment under this paragraph (13) is
10 affiliated with a race track that maintains purse accounts
11 for both standardbred and thoroughbred racing, the amount
12 to be paid to the wagering facility shall be divided
13 between each purse account pro rata, based on the amount of
14 Illinois handle on Illinois standardbred and thoroughbred
15 racing respectively at the wagering facility during the
16 previous calendar year. Annually, the General Assembly
17 shall appropriate sufficient funds from the General
18 Revenue Fund to the Department of Agriculture for payment
19 into the thoroughbred and standardbred horse racing purse
20 accounts at Illinois pari-mutuel tracks. The amount paid to
21 each purse account shall be the amount certified by the
22 Illinois Racing Board in January to be transferred from
23 each account to each eligible racing facility in accordance
24 with the provisions of this Section.

25 (h) The Board may approve and license the conduct of
26 inter-track wagering and simulcast wagering by inter-track

1 wagering licensees and inter-track wagering location licensees
2 subject to the following terms and conditions:

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

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

1 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 horse
5 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 business
11 in this State, and conditioned upon (i) the payment by the
12 licensee of all taxes due under Section 27 or 27.1 and any
13 other monies due and payable under this Act, and (ii)
14 distribution by the licensee, upon presentation of the
15 winning ticket or tickets, of all sums payable to the
16 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 5 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 to
18 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 to
3 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 500 feet of an existing
9 church or existing school, nor within 500 feet of the
10 residences of more than 50 registered voters without
11 receiving written permission from a majority of the
12 registered voters at such residences. Such written
13 permission statements shall be filed with the Board. The
14 distance of 500 feet shall be measured to the nearest part
15 of any building used for worship services, education
16 programs, residential purposes, or conducting inter-track
17 wagering by an inter-track wagering location licensee, and
18 not to property boundaries. However, inter-track wagering
19 or simulcast wagering may be conducted at a site within 500
20 feet of a church, school or residences of 50 or more
21 registered voters if such church, school or residences have
22 been erected or established, or such voters have been
23 registered, after the Board issues the original
24 inter-track wagering location license at the site in
25 question. Inter-track wagering location licensees may
26 conduct inter-track wagering and simulcast wagering only

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

14 (9) (Blank).

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

25 (10.1) Except as provided in subsection (g) of Section
26 27 of this Act, inter-track wagering location licensees

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

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

1 follows:

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

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

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

1 230,000 and that borders the Mississippi River shall not
2 divide any remaining retention with that organization
3 licensee.

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

1 amount collected and distributed to the Horse Racing Tax
2 Allocation Fund during calendar year 1994, that excess
3 amount shall be redistributed (I) to all inter-track
4 wagering location licensees, based on each licensee's pro
5 rata ~~pro rata~~ share of the total handle from inter-track
6 wagering and simulcast wagering for all inter-track
7 wagering location licensees during the calendar year in
8 which this provision is applicable; then (II) the amounts
9 redistributed to each inter-track wagering location
10 licensee as described in subpart (I) shall be further
11 redistributed as provided in subparagraph (B) of paragraph
12 (5) of subsection (g) of this Section 26 provided first,
13 that the shares of those amounts, which are to be
14 redistributed to the host track or to purses at the host
15 track under subparagraph (B) of paragraph (5) of subsection
16 (g) of this Section 26 shall be redistributed based on each
17 host track's pro rata share of the total inter-track
18 wagering and simulcast wagering handle at all host tracks
19 during the calendar year in question, and second, that any
20 amounts redistributed as described in part (I) to an
21 inter-track wagering location licensee that accepts wagers
22 on races conducted by an organization licensee that
23 conducts a race meet in a county with a population in
24 excess of 230,000 and that borders the Mississippi River
25 shall be further redistributed, effective January 1, 2017,
26 as provided in paragraph (7) of subsection (g) of this

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

1 (h) by Public Act 87-110, those licensees shall pay the
2 following amounts as purses: during the first 12 months the
3 licensee is in operation, 5.25% of the pari-mutuel handle
4 wagered at the location on races; during the second 12
5 months, 5.25%; during the third 12 months, 5.75%; during
6 the fourth 12 months, 6.25%; and during the fifth 12 months
7 and thereafter, 6.75%. The following amounts shall be
8 retained by the licensee to satisfy all costs and expenses
9 of conducting its wagering: during the first 12 months the
10 licensee is in operation, 8.25% of the pari-mutuel handle
11 wagered at the location; during the second 12 months,
12 8.25%; during the third 12 months, 7.75%; during the fourth
13 12 months, 7.25%; and during the fifth 12 months and
14 thereafter, 6.75%. For additional inter-track wagering
15 location licensees authorized under Public Act 89-16,
16 purses for the first 12 months the licensee is in operation
17 shall be 5.75% of the pari-mutuel wagered at the location,
18 purses for the second 12 months the licensee is in
19 operation shall be 6.25%, and purses thereafter shall be
20 6.75%. For additional inter-track location licensees
21 authorized under Public Act 89-16, the licensee shall be
22 allowed to retain to satisfy all costs and expenses: 7.75%
23 of the pari-mutuel handle wagered at the location during
24 its first 12 months of operation, 7.25% during its second
25 12 months of operation, and 6.75% thereafter.

26 (C) There is hereby created the Horse Racing Tax

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

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

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

26 Four-sevenths to park districts or municipalities

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

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

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

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

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

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

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

1 (D) Except as provided in paragraph (11) of this
2 subsection (h), with respect to purse allocation from
3 inter-track wagering, the monies so retained shall be
4 divided as follows:

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

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

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

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

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

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

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

1 Act and the rules and regulations relating to the
2 conduct of such wagering.

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

13 (D) (Blank).

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

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

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

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

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

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

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

24 (Source: P.A. 99-756, eff. 8-12-16; 99-757, eff. 8-12-16;
25 100-201, eff. 8-18-17; 100-627, eff. 7-20-18; 100-1152, eff.
26 12-14-18; revised 1-13-19.)

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

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

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

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

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

7 (a-5) Beginning on January 1, 2000, a flat pari-mutuel tax
8 at the rate of 1.5% of the daily pari-mutuel handle is imposed
9 at all pari-mutuel wagering facilities and on advance deposit
10 wagering from a location other than a wagering facility, except
11 as otherwise provided for in this subsection (a-5). In addition
12 to the pari-mutuel tax imposed on advance deposit wagering
13 pursuant to this subsection (a-5), beginning on August 24, 2012
14 (the effective date of Public Act 97-1060) and through December
15 31, 2020, an additional pari-mutuel tax at the rate of 0.25%
16 shall be imposed on advance deposit wagering. Until August 25,
17 2012, the additional 0.25% pari-mutuel tax imposed on advance
18 deposit wagering by Public Act 96-972 shall be deposited into
19 the Quarter Horse Purse Fund, which shall be created as a
20 non-appropriated trust fund administered by the Board for
21 grants to thoroughbred organization licensees for payment of
22 purses for quarter horse races conducted by the organization
23 licensee. Beginning on August 26, 2012, the additional 0.25%
24 pari-mutuel tax imposed on advance deposit wagering shall be
25 deposited into the Standardbred Purse Fund, which shall be
26 created as a non-appropriated trust fund administered by the

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

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

24 (c) Licensees shall at all times keep accurate books and
25 records of all monies wagered on each day of a race meeting and
26 of the taxes paid to the Department of Revenue under the

1 provisions of this Section. The Board or its duly authorized
2 representative or representatives shall at all reasonable
3 times have access to such records for the purpose of examining
4 and checking the same and ascertaining whether the proper
5 amount of taxes is being paid as provided. The Board shall
6 require verified reports and a statement of the total of all
7 monies wagered daily at each wagering facility upon which the
8 taxes are assessed and may prescribe forms upon which such
9 reports and statement shall be made.

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

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

21 (f) No other license fee, privilege tax, excise tax or
22 racing fee shall be assessed or collected from any such
23 licensee by units of local government except as provided in
24 paragraph 10.1 of subsection (h) and subsection (f) of Section
25 26 of this Act. However, any municipality that has a Board
26 licensed horse race meeting at a race track wholly within its

1 corporate boundaries or a township that has a Board licensed
2 horse race meeting at a race track wholly within the
3 unincorporated area of the township may charge a local
4 amusement tax not to exceed 10¢ per admission to such horse
5 race meeting by the enactment of an ordinance. However, any
6 municipality or county that has a Board licensed inter-track
7 wagering location facility wholly within its corporate
8 boundaries may each impose an admission fee not to exceed \$1.00
9 per admission to such inter-track wagering location facility,
10 so that a total of not more than \$2.00 per admission may be
11 imposed. Except as provided in subparagraph (g) of Section 27
12 of this Act, the inter-track wagering location licensee shall
13 collect any and all such fees. Inter-track wagering location
14 licensees must pay the admission fees required under this
15 subsection (f) to the municipality and county no later than the
16 20th of the month following the month such admission fees were
17 imposed. and within 48 hours remit the fees to the Board, which
18 shall, pursuant to rule, cause the fees to be distributed to
19 the county or municipality.

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

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

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

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

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

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

11 (Source: P.A. 99-756, eff. 8-12-16; 100-627, eff. 7-20-18.)

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