



## 101ST GENERAL ASSEMBLY

### State of Illinois

2019 and 2020

HB2125

by Rep. Martin J. Moylan

#### SYNOPSIS AS INTRODUCED:

|                   |                            |
|-------------------|----------------------------|
| 30 ILCS 105/6z-17 | from Ch. 127, par. 142z-17 |
| 35 ILCS 505/8     | from Ch. 120, par. 424     |
| 50 ILCS 750/30    |                            |
| 230 ILCS 10/12    | from Ch. 120, par. 2412    |
| 230 ILCS 10/13    | from Ch. 120, par. 2413    |
| 230 ILCS 40/75    |                            |

Amends the State Finance Act, the Motor Fuel Tax Law, the Emergency Telephone System Act, the Riverboat Gambling Act, and the Video Gaming Act. Provides that, in the absence of an appropriation for any State fiscal year, moneys that are required to be distributed to units of local government and other entities from the State and Local Sales Tax Reform Fund, the Motor Fuel Tax Fund, the State Gaming Fund, the Local Government Video Gaming Distributive Fund, and the Statewide 9-1-1 Fund are subject to a continuing appropriation. Effective immediately.

LRB101 00255 HLH 45259 b

1 AN ACT concerning revenue.

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

4 Section 5. The State Finance Act is amended by changing  
5 Section 6z-17 as follows:

6 (30 ILCS 105/6z-17) (from Ch. 127, par. 142z-17)

7 Sec. 6z-17. State and Local Sales Tax Reform Fund.

8 (a) After deducting the amount transferred to the Tax  
9 Compliance and Administration Fund under subsection (b), of the  
10 money paid into the State and Local Sales Tax Reform Fund: (i)  
11 ~~subject to appropriation to the Department of Revenue,~~  
12 Municipalities having 1,000,000 or more inhabitants shall  
13 receive 20% and may expend such amount to fund and establish a  
14 program for developing and coordinating public and private  
15 resources targeted to meet the affordable housing needs of  
16 low-income and very low-income households within such  
17 municipality, (ii) 10% shall be transferred into the Regional  
18 Transportation Authority Occupation and Use Tax Replacement  
19 Fund, a special fund in the State treasury which is hereby  
20 created, (iii) until July 1, 2013, subject to appropriation to  
21 the Department of Transportation, the Madison County Mass  
22 Transit District shall receive .6%, and beginning on July 1,  
23 2013, ~~subject to appropriation to the Department of Revenue,~~

1 0.6% shall be distributed each month out of the Fund to the  
2 Madison County Mass Transit District, (iv) the following  
3 amounts, plus any cumulative deficiency in such transfers for  
4 prior months, shall be transferred monthly into the Build  
5 Illinois Fund and credited to the Build Illinois Bond Account  
6 therein:

| 7 Fiscal Year | Amount      |
|---------------|-------------|
| 8 1990        | \$2,700,000 |
| 9 1991        | 1,850,000   |
| 10 1992       | 2,750,000   |
| 11 1993       | 2,950,000   |

12 From Fiscal Year 1994 through Fiscal Year 2025 the transfer  
13 shall total \$3,150,000 monthly, plus any cumulative deficiency  
14 in such transfers for prior months, and (v) the remainder of  
15 the money paid into the State and Local Sales Tax Reform Fund  
16 shall be transferred into the Local Government Distributive  
17 Fund and, except for municipalities with 1,000,000 or more  
18 inhabitants which shall receive no portion of such remainder,  
19 shall be distributed, ~~subject to appropriation,~~ in the manner  
20 provided by Section 2 of "An Act in relation to State revenue  
21 sharing with local government entities", approved July 31,  
22 1969, as now or hereafter amended. Municipalities with more  
23 than 50,000 inhabitants according to the 1980 U.S. Census and  
24 located within the Metro East Mass Transit District receiving  
25 funds pursuant to provision (v) of this paragraph may expend  
26 such amounts to fund and establish a program for developing and

1 coordinating public and private resources targeted to meet the  
2 affordable housing needs of low-income and very low-income  
3 households within such municipality.

4 Absent an enacted appropriation in any State fiscal year,  
5 this subsection shall constitute a continuing appropriation to  
6 the Department of Revenue of all amounts necessary for the  
7 purposes of making the transfers and distributions under this  
8 subsection (a). If an appropriation to the Department of  
9 Revenue of the amounts directed under this subsection is  
10 enacted on or after July 1 of any calendar year, the continuing  
11 appropriation shall discontinue for that State fiscal year, and  
12 the enacted appropriation shall supersede.

13 (b) Beginning on the first day of the first calendar month  
14 to occur on or after the effective date of this amendatory Act  
15 of the 98th General Assembly, each month the Department of  
16 Revenue shall certify to the State Comptroller and the State  
17 Treasurer, and the State Comptroller shall order transferred  
18 and the State Treasurer shall transfer from the State and Local  
19 Sales Tax Reform Fund to the Tax Compliance and Administration  
20 Fund, an amount equal to 1/12 of 5% of 20% of the cash receipts  
21 collected during the preceding fiscal year by the Audit Bureau  
22 of the Department of Revenue under the Use Tax Act, the Service  
23 Use Tax Act, the Service Occupation Tax Act, the Retailers'  
24 Occupation Tax Act, and associated local occupation and use  
25 taxes administered by the Department. The amount distributed  
26 under subsection (a) each month shall first be reduced by the

1 amount transferred to the Tax Compliance and Administration  
2 Fund under this subsection (b). Moneys transferred to the Tax  
3 Compliance and Administration Fund under this subsection (b)  
4 shall be used, subject to appropriation, to fund additional  
5 auditors and compliance personnel at the Department of Revenue.  
6 (Source: P.A. 98-44, eff. 6-28-13; 98-1098, eff. 8-26-14.)

7 Section 10. The Motor Fuel Tax Law is amended by changing  
8 Section 8 as follows:

9 (35 ILCS 505/8) (from Ch. 120, par. 424)

10 Sec. 8. Except as provided in Section 8a, subdivision  
11 (h) (1) of Section 12a, Section 13a.6, and items 13, 14, 15, and  
12 16 of Section 15, all money received by the Department under  
13 this Act, including payments made to the Department by member  
14 jurisdictions participating in the International Fuel Tax  
15 Agreement, shall be deposited in a special fund in the State  
16 treasury, to be known as the "Motor Fuel Tax Fund", and shall  
17 be used as follows:

18 (a) 2 1/2 cents per gallon of the tax collected on special  
19 fuel under paragraph (b) of Section 2 and Section 13a of this  
20 Act shall be transferred to the State Construction Account Fund  
21 in the State Treasury;

22 (b) \$420,000 shall be transferred each month to the State  
23 Boating Act Fund to be used by the Department of Natural  
24 Resources for the purposes specified in Article X of the Boat

1 Registration and Safety Act;

2 (c) \$3,500,000 shall be transferred each month to the Grade  
3 Crossing Protection Fund to be used as follows: not less than  
4 \$12,000,000 each fiscal year shall be used for the construction  
5 or reconstruction of rail highway grade separation structures;  
6 \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in  
7 fiscal year 2010 and each fiscal year thereafter shall be  
8 transferred to the Transportation Regulatory Fund and shall be  
9 accounted for as part of the rail carrier portion of such funds  
10 and shall be used to pay the cost of administration of the  
11 Illinois Commerce Commission's railroad safety program in  
12 connection with its duties under subsection (3) of Section  
13 18c-7401 of the Illinois Vehicle Code, with the remainder to be  
14 used by the Department of Transportation upon order of the  
15 Illinois Commerce Commission, to pay that part of the cost  
16 apportioned by such Commission to the State to cover the  
17 interest of the public in the use of highways, roads, streets,  
18 or pedestrian walkways in the county highway system, township  
19 and district road system, or municipal street system as defined  
20 in the Illinois Highway Code, as the same may from time to time  
21 be amended, for separation of grades, for installation,  
22 construction or reconstruction of crossing protection or  
23 reconstruction, alteration, relocation including construction  
24 or improvement of any existing highway necessary for access to  
25 property or improvement of any grade crossing and grade  
26 crossing surface including the necessary highway approaches

1 thereto of any railroad across the highway or public road, or  
2 for the installation, construction, reconstruction, or  
3 maintenance of a pedestrian walkway over or under a railroad  
4 right-of-way, as provided for in and in accordance with Section  
5 18c-7401 of the Illinois Vehicle Code. The Commission may order  
6 up to \$2,000,000 per year in Grade Crossing Protection Fund  
7 moneys for the improvement of grade crossing surfaces and up to  
8 \$300,000 per year for the maintenance and renewal of 4-quadrant  
9 gate vehicle detection systems located at non-high speed rail  
10 grade crossings. The Commission shall not order more than  
11 \$2,000,000 per year in Grade Crossing Protection Fund moneys  
12 for pedestrian walkways. In entering orders for projects for  
13 which payments from the Grade Crossing Protection Fund will be  
14 made, the Commission shall account for expenditures authorized  
15 by the orders on a cash rather than an accrual basis. For  
16 purposes of this requirement an "accrual basis" assumes that  
17 the total cost of the project is expended in the fiscal year in  
18 which the order is entered, while a "cash basis" allocates the  
19 cost of the project among fiscal years as expenditures are  
20 actually made. To meet the requirements of this subsection, the  
21 Illinois Commerce Commission shall develop annual and 5-year  
22 project plans of rail crossing capital improvements that will  
23 be paid for with moneys from the Grade Crossing Protection  
24 Fund. The annual project plan shall identify projects for the  
25 succeeding fiscal year and the 5-year project plan shall  
26 identify projects for the 5 directly succeeding fiscal years.

1 The Commission shall submit the annual and 5-year project plans  
2 for this Fund to the Governor, the President of the Senate, the  
3 Senate Minority Leader, the Speaker of the House of  
4 Representatives, and the Minority Leader of the House of  
5 Representatives on the first Wednesday in April of each year;

6 (d) of the amount remaining after allocations provided for  
7 in subsections (a), (b) and (c), a sufficient amount shall be  
8 reserved to pay all of the following:

9 (1) the costs of the Department of Revenue in  
10 administering this Act;

11 (2) the costs of the Department of Transportation in  
12 performing its duties imposed by the Illinois Highway Code  
13 for supervising the use of motor fuel tax funds apportioned  
14 to municipalities, counties and road districts;

15 (3) refunds provided for in Section 13, refunds for  
16 overpayment of decal fees paid under Section 13a.4 of this  
17 Act, and refunds provided for under the terms of the  
18 International Fuel Tax Agreement referenced in Section  
19 14a;

20 (4) from October 1, 1985 until June 30, 1994, the  
21 administration of the Vehicle Emissions Inspection Law,  
22 which amount shall be certified monthly by the  
23 Environmental Protection Agency to the State Comptroller  
24 and shall promptly be transferred by the State Comptroller  
25 and Treasurer from the Motor Fuel Tax Fund to the Vehicle  
26 Inspection Fund, and for the period July 1, 1994 through



1 June 30, 2000, one-twelfth of \$25,000,000 each month, for  
2 the period July 1, 2000 through June 30, 2003, one-twelfth  
3 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,  
4 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each  
5 July 1 and October 1, or as soon thereafter as may be  
6 practical, during the period July 1, 2004 through June 30,  
7 2012, and \$30,000,000 on June 1, 2013, or as soon  
8 thereafter as may be practical, and \$15,000,000 on July 1  
9 and October 1, or as soon thereafter as may be practical,  
10 during the period of July 1, 2013 through June 30, 2015,  
11 for the administration of the Vehicle Emissions Inspection  
12 Law of 2005, to be transferred by the State Comptroller and  
13 Treasurer from the Motor Fuel Tax Fund into the Vehicle  
14 Inspection Fund;

15 (5) amounts ordered paid by the Court of Claims; and

16 (6) payment of motor fuel use taxes due to member  
17 jurisdictions under the terms of the International Fuel Tax  
18 Agreement. The Department shall certify these amounts to  
19 the Comptroller by the 15th day of each month; the  
20 Comptroller shall cause orders to be drawn for such  
21 amounts, and the Treasurer shall administer those amounts  
22 on or before the last day of each month;

23 (e) after allocations for the purposes set forth in  
24 subsections (a), (b), (c) and (d), the remaining amount shall  
25 be apportioned as follows:

26 (1) Until January 1, 2000, 58.4%, and beginning January

1 1, 2000, 45.6% shall be deposited as follows:

2 (A) 37% into the State Construction Account Fund,  
3 and

4 (B) 63% into the Road Fund, \$1,250,000 of which  
5 shall be reserved each month for the Department of  
6 Transportation to be used in accordance with the  
7 provisions of Sections 6-901 through 6-906 of the  
8 Illinois Highway Code;

9 (2) Until January 1, 2000, 41.6%, and beginning January  
10 1, 2000, 54.4% shall be transferred to the Department of  
11 Transportation to be distributed as follows:

12 (A) 49.10% to the municipalities of the State,

13 (B) 16.74% to the counties of the State having  
14 1,000,000 or more inhabitants,

15 (C) 18.27% to the counties of the State having less  
16 than 1,000,000 inhabitants,

17 (D) 15.89% to the road districts of the State.

18 Absent an enacted appropriation in any State fiscal year,  
19 this subsection shall constitute a continuing appropriation to  
20 the Department of Transportation of all amounts necessary for  
21 the purpose of making distributions to municipalities,  
22 counties, and road districts, as provided in paragraph (2) of  
23 this subsection (e). If an appropriation to the Department of  
24 Transportation of the amounts directed under this subsection  
25 (e) is enacted on or after July 1 of any calendar year, then  
26 the continuing appropriation shall discontinue for that State

1 fiscal year, and the enacted appropriation shall supersede.

2       As soon as may be after the first day of each month the  
3 Department of Transportation shall allot to each municipality  
4 its share of the amount apportioned to the several  
5 municipalities which shall be in proportion to the population  
6 of such municipalities as determined by the last preceding  
7 municipal census if conducted by the Federal Government or  
8 Federal census. If territory is annexed to any municipality  
9 subsequent to the time of the last preceding census the  
10 corporate authorities of such municipality may cause a census  
11 to be taken of such annexed territory and the population so  
12 ascertained for such territory shall be added to the population  
13 of the municipality as determined by the last preceding census  
14 for the purpose of determining the allotment for that  
15 municipality. If the population of any municipality was not  
16 determined by the last Federal census preceding any  
17 apportionment, the apportionment to such municipality shall be  
18 in accordance with any census taken by such municipality. Any  
19 municipal census used in accordance with this Section shall be  
20 certified to the Department of Transportation by the clerk of  
21 such municipality, and the accuracy thereof shall be subject to  
22 approval of the Department which may make such corrections as  
23 it ascertains to be necessary.

24       As soon as may be after the first day of each month the  
25 Department of Transportation shall allot to each county its  
26 share of the amount apportioned to the several counties of the

1 State as herein provided. Each allotment to the several  
2 counties having less than 1,000,000 inhabitants shall be in  
3 proportion to the amount of motor vehicle license fees received  
4 from the residents of such counties, respectively, during the  
5 preceding calendar year. The Secretary of State shall, on or  
6 before April 15 of each year, transmit to the Department of  
7 Transportation a full and complete report showing the amount of  
8 motor vehicle license fees received from the residents of each  
9 county, respectively, during the preceding calendar year. The  
10 Department of Transportation shall, each month, use for  
11 allotment purposes the last such report received from the  
12 Secretary of State.

13 As soon as may be after the first day of each month, the  
14 Department of Transportation shall allot to the several  
15 counties their share of the amount apportioned for the use of  
16 road districts. The allotment shall be apportioned among the  
17 several counties in the State in the proportion which the total  
18 mileage of township or district roads in the respective  
19 counties bears to the total mileage of all township and  
20 district roads in the State. Funds allotted to the respective  
21 counties for the use of road districts therein shall be  
22 allocated to the several road districts in the county in the  
23 proportion which the total mileage of such township or district  
24 roads in the respective road districts bears to the total  
25 mileage of all such township or district roads in the county.  
26 After July 1 of any year prior to 2011, no allocation shall be

1 made for any road district unless it levied a tax for road and  
2 bridge purposes in an amount which will require the extension  
3 of such tax against the taxable property in any such road  
4 district at a rate of not less than either .08% of the value  
5 thereof, based upon the assessment for the year immediately  
6 prior to the year in which such tax was levied and as equalized  
7 by the Department of Revenue or, in DuPage County, an amount  
8 equal to or greater than \$12,000 per mile of road under the  
9 jurisdiction of the road district, whichever is less. Beginning  
10 July 1, 2011 and each July 1 thereafter, an allocation shall be  
11 made for any road district if it levied a tax for road and  
12 bridge purposes. In counties other than DuPage County, if the  
13 amount of the tax levy requires the extension of the tax  
14 against the taxable property in the road district at a rate  
15 that is less than 0.08% of the value thereof, based upon the  
16 assessment for the year immediately prior to the year in which  
17 the tax was levied and as equalized by the Department of  
18 Revenue, then the amount of the allocation for that road  
19 district shall be a percentage of the maximum allocation equal  
20 to the percentage obtained by dividing the rate extended by the  
21 district by 0.08%. In DuPage County, if the amount of the tax  
22 levy requires the extension of the tax against the taxable  
23 property in the road district at a rate that is less than the  
24 lesser of (i) 0.08% of the value of the taxable property in the  
25 road district, based upon the assessment for the year  
26 immediately prior to the year in which such tax was levied and

1 as equalized by the Department of Revenue, or (ii) a rate that  
2 will yield an amount equal to \$12,000 per mile of road under  
3 the jurisdiction of the road district, then the amount of the  
4 allocation for the road district shall be a percentage of the  
5 maximum allocation equal to the percentage obtained by dividing  
6 the rate extended by the district by the lesser of (i) 0.08% or  
7 (ii) the rate that will yield an amount equal to \$12,000 per  
8 mile of road under the jurisdiction of the road district.

9 Prior to 2011, if any road district has levied a special  
10 tax for road purposes pursuant to Sections 6-601, 6-602 and  
11 6-603 of the Illinois Highway Code, and such tax was levied in  
12 an amount which would require extension at a rate of not less  
13 than .08% of the value of the taxable property thereof, as  
14 equalized or assessed by the Department of Revenue, or, in  
15 DuPage County, an amount equal to or greater than \$12,000 per  
16 mile of road under the jurisdiction of the road district,  
17 whichever is less, such levy shall, however, be deemed a proper  
18 compliance with this Section and shall qualify such road  
19 district for an allotment under this Section. Beginning in 2011  
20 and thereafter, if any road district has levied a special tax  
21 for road purposes under Sections 6-601, 6-602, and 6-603 of the  
22 Illinois Highway Code, and the tax was levied in an amount that  
23 would require extension at a rate of not less than 0.08% of the  
24 value of the taxable property of that road district, as  
25 equalized or assessed by the Department of Revenue or, in  
26 DuPage County, an amount equal to or greater than \$12,000 per

1 mile of road under the jurisdiction of the road district,  
2 whichever is less, that levy shall be deemed a proper  
3 compliance with this Section and shall qualify such road  
4 district for a full, rather than proportionate, allotment under  
5 this Section. If the levy for the special tax is less than  
6 0.08% of the value of the taxable property, or, in DuPage  
7 County if the levy for the special tax is less than the lesser  
8 of (i) 0.08% or (ii) \$12,000 per mile of road under the  
9 jurisdiction of the road district, and if the levy for the  
10 special tax is more than any other levy for road and bridge  
11 purposes, then the levy for the special tax qualifies the road  
12 district for a proportionate, rather than full, allotment under  
13 this Section. If the levy for the special tax is equal to or  
14 less than any other levy for road and bridge purposes, then any  
15 allotment under this Section shall be determined by the other  
16 levy for road and bridge purposes.

17 Prior to 2011, if a township has transferred to the road  
18 and bridge fund money which, when added to the amount of any  
19 tax levy of the road district would be the equivalent of a tax  
20 levy requiring extension at a rate of at least .08%, or, in  
21 DuPage County, an amount equal to or greater than \$12,000 per  
22 mile of road under the jurisdiction of the road district,  
23 whichever is less, such transfer, together with any such tax  
24 levy, shall be deemed a proper compliance with this Section and  
25 shall qualify the road district for an allotment under this  
26 Section.

1           In counties in which a property tax extension limitation is  
2 imposed under the Property Tax Extension Limitation Law, road  
3 districts may retain their entitlement to a motor fuel tax  
4 allotment or, beginning in 2011, their entitlement to a full  
5 allotment if, at the time the property tax extension limitation  
6 was imposed, the road district was levying a road and bridge  
7 tax at a rate sufficient to entitle it to a motor fuel tax  
8 allotment and continues to levy the maximum allowable amount  
9 after the imposition of the property tax extension limitation.  
10 Any road district may in all circumstances retain its  
11 entitlement to a motor fuel tax allotment or, beginning in  
12 2011, its entitlement to a full allotment if it levied a road  
13 and bridge tax in an amount that will require the extension of  
14 the tax against the taxable property in the road district at a  
15 rate of not less than 0.08% of the assessed value of the  
16 property, based upon the assessment for the year immediately  
17 preceding the year in which the tax was levied and as equalized  
18 by the Department of Revenue or, in DuPage County, an amount  
19 equal to or greater than \$12,000 per mile of road under the  
20 jurisdiction of the road district, whichever is less.

21           As used in this Section the term "road district" means any  
22 road district, including a county unit road district, provided  
23 for by the Illinois Highway Code; and the term "township or  
24 district road" means any road in the township and district road  
25 system as defined in the Illinois Highway Code. For the  
26 purposes of this Section, "township or district road" also



1 includes such roads as are maintained by park districts, forest  
2 preserve districts and conservation districts. The Department  
3 of Transportation shall determine the mileage of all township  
4 and district roads for the purposes of making allotments and  
5 allocations of motor fuel tax funds for use in road districts.

6 Payment of motor fuel tax moneys to municipalities and  
7 counties shall be made as soon as possible after the allotment  
8 is made. The treasurer of the municipality or county may invest  
9 these funds until their use is required and the interest earned  
10 by these investments shall be limited to the same uses as the  
11 principal funds.

12 (Source: P.A. 97-72, eff. 7-1-11; 97-333, eff. 8-12-11; 98-24,  
13 eff. 6-19-13; 98-674, eff. 6-30-14.)

14 Section 15. The Emergency Telephone System Act is amended  
15 by changing Section 30 as follows:

16 (50 ILCS 750/30)

17 (Section scheduled to be repealed on December 31, 2020)

18 Sec. 30. Statewide 9-1-1 Fund; surcharge disbursement.

19 (a) A special fund in the State treasury known as the  
20 Wireless Service Emergency Fund shall be renamed the Statewide  
21 9-1-1 Fund. Any appropriations made from the Wireless Service  
22 Emergency Fund shall be payable from the Statewide 9-1-1 Fund.  
23 The Fund shall consist of the following:

24 (1) 9-1-1 wireless surcharges assessed under the

1 Wireless Emergency Telephone Safety Act.

2 (2) 9-1-1 surcharges assessed under Section 20 of this  
3 Act.

4 (3) Prepaid wireless 9-1-1 surcharges assessed under  
5 Section 15 of the Prepaid Wireless 9-1-1 Surcharge Act.

6 (4) Any appropriations, grants, or gifts made to the  
7 Fund.

8 (5) Any income from interest, premiums, gains, or other  
9 earnings on moneys in the Fund.

10 (6) Money from any other source that is deposited in or  
11 transferred to the Fund.

12 (b) ~~The Subject to appropriation and availability of funds,~~  
13 ~~the~~ Department shall distribute the 9-1-1 surcharges monthly as  
14 follows:

15 (1) From each surcharge collected and remitted under  
16 Section 20 of this Act:

17 (A) \$0.013 shall be distributed monthly in equal  
18 amounts to each County Emergency Telephone System  
19 Board or qualified governmental entity in counties  
20 with a population under 100,000 according to the most  
21 recent census data which is authorized to serve as a  
22 primary wireless 9-1-1 public safety answering point  
23 for the county and to provide wireless 9-1-1 service as  
24 prescribed by subsection (b) of Section 15.6a of this  
25 Act, and which does provide such service.

26 (B) \$0.033 shall be transferred by the Comptroller

1 at the direction of the Department to the Wireless  
2 Carrier Reimbursement Fund until June 30, 2017; from  
3 July 1, 2017 through June 30, 2018, \$0.026 shall be  
4 transferred; from July 1, 2018 through June 30, 2019,  
5 \$0.020 shall be transferred; from July 1, 2019, through  
6 June 30, 2020, \$0.013 shall be transferred; from July  
7 1, 2020 through June 30, 2021, \$0.007 will be  
8 transferred; and after June 30, 2021, no transfer shall  
9 be made to the Wireless Carrier Reimbursement Fund.

10 (C) Until December 31, 2017, \$0.007 and on and  
11 after January 1, 2018, \$0.017 shall be used to cover  
12 the Department's administrative costs.

13 (D) Beginning January 1, 2018, until June 30, 2020,  
14 \$0.12, and on and after July 1, 2020, \$0.04 shall be  
15 used to make monthly proportional grants to the  
16 appropriate 9-1-1 Authority currently taking wireless  
17 9-1-1 based upon the United States Postal Zip Code of  
18 the billing addresses of subscribers wireless  
19 carriers.

20 (E) Until June 30, 2020, \$0.05 shall be used by the  
21 Department for grants for NG9-1-1 expenses, with  
22 priority given to 9-1-1 Authorities that provide 9-1-1  
23 service within the territory of a Large Electing  
24 Provider as defined in Section 13-406.1 of the Public  
25 Utilities Act.

26 (F) On and after July 1, 2020, \$0.13 shall be used

1 for the implementation of and continuing expenses for  
2 the Statewide NG9-1-1 system.

3 (2) After disbursements under paragraph (1) of this  
4 subsection (b), all remaining funds in the Statewide 9-1-1  
5 Fund shall be disbursed in the following priority order:

6 (A) The Fund shall pay monthly to:

7 (i) the 9-1-1 Authorities that imposed  
8 surcharges under Section 15.3 of this Act and were  
9 required to report to the Illinois Commerce  
10 Commission under Section 27 of the Wireless  
11 Emergency Telephone Safety Act on October 1, 2014,  
12 except a 9-1-1 Authority in a municipality with a  
13 population in excess of 500,000, an amount equal to  
14 the average monthly wireline and VoIP surcharge  
15 revenue attributable to the most recent 12-month  
16 period reported to the Department under that  
17 Section for the October 1, 2014 filing, subject to  
18 the power of the Department to investigate the  
19 amount reported and adjust the number by order  
20 under Article X of the Public Utilities Act, so  
21 that the monthly amount paid under this item  
22 accurately reflects one-twelfth of the aggregate  
23 wireline and VoIP surcharge revenue properly  
24 attributable to the most recent 12-month period  
25 reported to the Commission; or

26 (ii) county qualified governmental entities

1 that did not impose a surcharge under Section 15.3  
2 as of December 31, 2015, and counties that did not  
3 impose a surcharge as of June 30, 2015, an amount  
4 equivalent to their population multiplied by .37  
5 multiplied by the rate of \$0.69; counties that are  
6 not county qualified governmental entities and  
7 that did not impose a surcharge as of December 31,  
8 2015, shall not begin to receive the payment  
9 provided for in this subsection until E9-1-1 and  
10 wireless E9-1-1 services are provided within their  
11 counties; or

12 (iii) counties without 9-1-1 service that had  
13 a surcharge in place by December 31, 2015, an  
14 amount equivalent to their population multiplied  
15 by .37 multiplied by their surcharge rate as  
16 established by the referendum.

17 (B) All 9-1-1 network costs for systems outside of  
18 municipalities with a population of at least 500,000  
19 shall be paid by the Department directly to the  
20 vendors.

21 (C) All expenses incurred by the Administrator and  
22 the Statewide 9-1-1 Advisory Board and costs  
23 associated with procurement under Section 15.6b  
24 including requests for information and requests for  
25 proposals.

26 (D) Funds may be held in reserve by the Statewide

1 9-1-1 Advisory Board and disbursed by the Department  
2 for grants under Section 15.4b of this Act and for  
3 NG9-1-1 expenses up to \$12.5 million per year in State  
4 fiscal years 2016 and 2017; up to \$20 million in State  
5 fiscal year 2018; up to \$20.9 million in State fiscal  
6 year 2019; up to \$15.3 million in State fiscal year  
7 2020; up to \$16.2 million in State fiscal year 2021; up  
8 to \$23.1 million in State fiscal year 2022; and up to  
9 \$17.0 million per year for State fiscal year 2023 and  
10 each year thereafter. The amount held in reserve in  
11 State fiscal years 2018 and 2019 shall not be less than  
12 \$6.5 million. Disbursements under this subparagraph  
13 (D) shall be prioritized as follows: (i) consolidation  
14 grants prioritized under subsection (a) of Section  
15 15.4b of this Act; (ii) NG9-1-1 expenses; and (iii)  
16 consolidation grants under Section 15.4b of this Act  
17 for consolidation expenses incurred between January 1,  
18 2010, and January 1, 2016.

19 (E) All remaining funds per remit month shall be  
20 used to make monthly proportional grants to the  
21 appropriate 9-1-1 Authority currently taking wireless  
22 9-1-1 based upon the United States Postal Zip Code of  
23 the billing addresses of subscribers of wireless  
24 carriers.

25 (c) The moneys deposited into the Statewide 9-1-1 Fund  
26 under this Section shall not be subject to administrative

1 charges or chargebacks unless otherwise authorized by this Act.

2 (d) Whenever two or more 9-1-1 Authorities consolidate, the  
3 resulting Joint Emergency Telephone System Board shall be  
4 entitled to the monthly payments that had theretofore been made  
5 to each consolidating 9-1-1 Authority. Any reserves held by any  
6 consolidating 9-1-1 Authority shall be transferred to the  
7 resulting Joint Emergency Telephone System Board. Whenever a  
8 county that has no 9-1-1 service as of January 1, 2016 enters  
9 into an agreement to consolidate to create or join a Joint  
10 Emergency Telephone System Board, the Joint Emergency  
11 Telephone System Board shall be entitled to the monthly  
12 payments that would have otherwise been paid to the county if  
13 it had provided 9-1-1 service.

14 (e) Absent an enacted appropriation in any State fiscal  
15 year, this subsection shall constitute a continuing  
16 appropriation to the Department of all amounts necessary for  
17 the purpose of making distributions as provided in subsection  
18 (b). If an appropriation to the Department of the amounts set  
19 forth in subsection (b) is enacted on or after July 1 of any  
20 calendar year, then the continuing appropriation shall  
21 discontinue for that State fiscal year, and the enacted  
22 appropriation shall supersede.

23 (Source: P.A. 99-6, eff. 1-1-16; 100-20, eff. 7-1-17.)

24 Section 20. The Riverboat Gambling Act is amended by  
25 changing Sections 12 and 13 as follows:

1 (230 ILCS 10/12) (from Ch. 120, par. 2412)

2 Sec. 12. Admission tax; fees.

3 (a) A tax is hereby imposed upon admissions to riverboats  
4 operated by licensed owners authorized pursuant to this Act.  
5 Until July 1, 2002, the rate is \$2 per person admitted. From  
6 July 1, 2002 until July 1, 2003, the rate is \$3 per person  
7 admitted. From July 1, 2003 until August 23, 2005 (the  
8 effective date of Public Act 94-673), for a licensee that  
9 admitted 1,000,000 persons or fewer in the previous calendar  
10 year, the rate is \$3 per person admitted; for a licensee that  
11 admitted more than 1,000,000 but no more than 2,300,000 persons  
12 in the previous calendar year, the rate is \$4 per person  
13 admitted; and for a licensee that admitted more than 2,300,000  
14 persons in the previous calendar year, the rate is \$5 per  
15 person admitted. Beginning on August 23, 2005 (the effective  
16 date of Public Act 94-673), for a licensee that admitted  
17 1,000,000 persons or fewer in calendar year 2004, the rate is  
18 \$2 per person admitted, and for all other licensees, including  
19 licensees that were not conducting gambling operations in 2004,  
20 the rate is \$3 per person admitted. This admission tax is  
21 imposed upon the licensed owner conducting gambling.

22 (1) The admission tax shall be paid for each admission,  
23 except that a person who exits a riverboat gambling  
24 facility and reenters that riverboat gambling facility  
25 within the same gaming day shall be subject only to the



1 initial admission tax.

2 (2) (Blank).

3 (3) The riverboat licensee may issue tax-free passes to  
4 actual and necessary officials and employees of the  
5 licensee or other persons actually working on the  
6 riverboat.

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

11 (a-5) A fee is hereby imposed upon admissions operated by  
12 licensed managers on behalf of the State pursuant to Section  
13 7.3 at the rates provided in this subsection (a-5). For a  
14 licensee that admitted 1,000,000 persons or fewer in the  
15 previous calendar year, the rate is \$3 per person admitted; for  
16 a licensee that admitted more than 1,000,000 but no more than  
17 2,300,000 persons in the previous calendar year, the rate is \$4  
18 per person admitted; and for a licensee that admitted more than  
19 2,300,000 persons in the previous calendar year, the rate is \$5  
20 per person admitted.

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

22 (2) (Blank).

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

26 (4) The number and issuance of fee-free passes is

1 subject to the rules of the Board, and a list of all  
2 persons to whom the fee-free passes are issued shall be  
3 filed with the Board.

4 (b) From the tax imposed under subsection (a) and the fee  
5 imposed under subsection (a-5), a municipality shall receive  
6 from the State \$1 for each person embarking on a riverboat  
7 docked within the municipality, and a county shall receive \$1  
8 for each person embarking on a riverboat docked within the  
9 county but outside the boundaries of any municipality. The  
10 municipality's or county's share shall be collected by the  
11 Board on behalf of the State and remitted quarterly by the  
12 State, ~~subject to appropriation,~~ to the treasurer of the unit  
13 of local government for deposit in the general fund. Absent an  
14 enacted appropriation in any State fiscal year, this subsection  
15 (b) shall constitute a continuing appropriation of all amounts  
16 necessary for the purpose of making distributions to  
17 municipalities and counties as provided in this subsection (b).  
18 If an appropriation of the amounts set forth in this subsection  
19 (b) is enacted on or after July 1 of any calendar year, then  
20 the continuing appropriation shall discontinue for that State  
21 fiscal year, and the enacted appropriation shall supersede.

22 (c) The licensed owner shall pay the entire admission tax  
23 to the Board and the licensed manager shall pay the entire  
24 admission fee to the Board. Such payments shall be made daily.  
25 Accompanying each payment shall be a return on forms provided  
26 by the Board which shall include other information regarding

1 admissions as the Board may require. Failure to submit either  
2 the payment or the return within the specified time may result  
3 in suspension or revocation of the owners or managers license.

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

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

11 (230 ILCS 10/13) (from Ch. 120, par. 2413)

12 Sec. 13. Wagering tax; rate; distribution.

13 (a) Until January 1, 1998, a tax is imposed on the adjusted  
14 gross receipts received from gambling games authorized under  
15 this Act at the rate of 20%.

16 (a-1) From January 1, 1998 until July 1, 2002, a privilege  
17 tax is imposed on persons engaged in the business of conducting  
18 riverboat gambling operations, based on the adjusted gross  
19 receipts received by a licensed owner from gambling games  
20 authorized under this Act at the following rates:

21 15% of annual adjusted gross receipts up to and  
22 including \$25,000,000;

23 20% of annual adjusted gross receipts in excess of  
24 \$25,000,000 but not exceeding \$50,000,000;

25 25% of annual adjusted gross receipts in excess of

1           \$50,000,000 but not exceeding \$75,000,000;  
2           30% of annual adjusted gross receipts in excess of  
3           \$75,000,000 but not exceeding \$100,000,000;  
4           35% of annual adjusted gross receipts in excess of  
5           \$100,000,000.

6           (a-2) From July 1, 2002 until July 1, 2003, a privilege tax  
7 is imposed on persons engaged in the business of conducting  
8 riverboat gambling operations, other than licensed managers  
9 conducting riverboat gambling operations on behalf of the  
10 State, based on the adjusted gross receipts received by a  
11 licensed owner from gambling games authorized under this Act at  
12 the following rates:

13           15% of annual adjusted gross receipts up to and  
14 including \$25,000,000;

15           22.5% of annual adjusted gross receipts in excess of  
16 \$25,000,000 but not exceeding \$50,000,000;

17           27.5% of annual adjusted gross receipts in excess of  
18 \$50,000,000 but not exceeding \$75,000,000;

19           32.5% of annual adjusted gross receipts in excess of  
20 \$75,000,000 but not exceeding \$100,000,000;

21           37.5% of annual adjusted gross receipts in excess of  
22 \$100,000,000 but not exceeding \$150,000,000;

23           45% of annual adjusted gross receipts in excess of  
24 \$150,000,000 but not exceeding \$200,000,000;

25           50% of annual adjusted gross receipts in excess of  
26 \$200,000,000.

1 (a-3) Beginning July 1, 2003, a privilege tax is imposed on  
2 persons engaged in the business of conducting riverboat  
3 gambling operations, other than licensed managers conducting  
4 riverboat gambling operations on behalf of the State, based on  
5 the adjusted gross receipts received by a licensed owner from  
6 gambling games authorized under this Act at the following  
7 rates:

8 15% of annual adjusted gross receipts up to and  
9 including \$25,000,000;

10 27.5% of annual adjusted gross receipts in excess of  
11 \$25,000,000 but not exceeding \$37,500,000;

12 32.5% of annual adjusted gross receipts in excess of  
13 \$37,500,000 but not exceeding \$50,000,000;

14 37.5% of annual adjusted gross receipts in excess of  
15 \$50,000,000 but not exceeding \$75,000,000;

16 45% of annual adjusted gross receipts in excess of  
17 \$75,000,000 but not exceeding \$100,000,000;

18 50% of annual adjusted gross receipts in excess of  
19 \$100,000,000 but not exceeding \$250,000,000;

20 70% of annual adjusted gross receipts in excess of  
21 \$250,000,000.

22 An amount equal to the amount of wagering taxes collected  
23 under this subsection (a-3) that are in addition to the amount  
24 of wagering taxes that would have been collected if the  
25 wagering tax rates under subsection (a-2) were in effect shall  
26 be paid into the Common School Fund.

1           The privilege tax imposed under this subsection (a-3) shall  
2 no longer be imposed beginning on the earlier of (i) July 1,  
3 2005; (ii) the first date after June 20, 2003 that riverboat  
4 gambling operations are conducted pursuant to a dormant  
5 license; or (iii) the first day that riverboat gambling  
6 operations are conducted under the authority of an owners  
7 license that is in addition to the 10 owners licenses initially  
8 authorized under this Act. For the purposes of this subsection  
9 (a-3), the term "dormant license" means an owners license that  
10 is authorized by this Act under which no riverboat gambling  
11 operations are being conducted on June 20, 2003.

12           (a-4) Beginning on the first day on which the tax imposed  
13 under subsection (a-3) is no longer imposed, a privilege tax is  
14 imposed on persons engaged in the business of conducting  
15 riverboat gambling operations, other than licensed managers  
16 conducting riverboat gambling operations on behalf of the  
17 State, based on the adjusted gross receipts received by a  
18 licensed owner from gambling games authorized under this Act at  
19 the following rates:

20           15% of annual adjusted gross receipts up to and  
21 including \$25,000,000;

22           22.5% of annual adjusted gross receipts in excess of  
23 \$25,000,000 but not exceeding \$50,000,000;

24           27.5% of annual adjusted gross receipts in excess of  
25 \$50,000,000 but not exceeding \$75,000,000;

26           32.5% of annual adjusted gross receipts in excess of

1           \$75,000,000 but not exceeding \$100,000,000;  
2           37.5% of annual adjusted gross receipts in excess of  
3           \$100,000,000 but not exceeding \$150,000,000;  
4           45% of annual adjusted gross receipts in excess of  
5           \$150,000,000 but not exceeding \$200,000,000;  
6           50% of annual adjusted gross receipts in excess of  
7           \$200,000,000.

8           (a-8) Riverboat gambling operations conducted by a  
9           licensed manager on behalf of the State are not subject to the  
10          tax imposed under this Section.

11          (a-10) The taxes imposed by this Section shall be paid by  
12          the licensed owner to the Board not later than 5:00 o'clock  
13          p.m. of the day after the day when the wagers were made.

14          (a-15) If the privilege tax imposed under subsection (a-3)  
15          is no longer imposed pursuant to item (i) of the last paragraph  
16          of subsection (a-3), then by June 15 of each year, each owners  
17          licensee, other than an owners licensee that admitted 1,000,000  
18          persons or fewer in calendar year 2004, must, in addition to  
19          the payment of all amounts otherwise due under this Section,  
20          pay to the Board a reconciliation payment in the amount, if  
21          any, by which the licensed owner's base amount exceeds the  
22          amount of net privilege tax paid by the licensed owner to the  
23          Board in the then current State fiscal year. A licensed owner's  
24          net privilege tax obligation due for the balance of the State  
25          fiscal year shall be reduced up to the total of the amount paid  
26          by the licensed owner in its June 15 reconciliation payment.

1 The obligation imposed by this subsection (a-15) is binding on  
2 any person, firm, corporation, or other entity that acquires an  
3 ownership interest in any such owners license. The obligation  
4 imposed under this subsection (a-15) terminates on the earliest  
5 of: (i) July 1, 2007, (ii) the first day after the effective  
6 date of this amendatory Act of the 94th General Assembly that  
7 riverboat gambling operations are conducted pursuant to a  
8 dormant license, (iii) the first day that riverboat gambling  
9 operations are conducted under the authority of an owners  
10 license that is in addition to the 10 owners licenses initially  
11 authorized under this Act, or (iv) the first day that a  
12 licensee under the Illinois Horse Racing Act of 1975 conducts  
13 gaming operations with slot machines or other electronic gaming  
14 devices. The Board must reduce the obligation imposed under  
15 this subsection (a-15) by an amount the Board deems reasonable  
16 for any of the following reasons: (A) an act or acts of God,  
17 (B) an act of bioterrorism or terrorism or a bioterrorism or  
18 terrorism threat that was investigated by a law enforcement  
19 agency, or (C) a condition beyond the control of the owners  
20 licensee that does not result from any act or omission by the  
21 owners licensee or any of its agents and that poses a hazardous  
22 threat to the health and safety of patrons. If an owners  
23 licensee pays an amount in excess of its liability under this  
24 Section, the Board shall apply the overpayment to future  
25 payments required under this Section.

26 For purposes of this subsection (a-15):



1 "Act of God" means an incident caused by the operation of  
2 an extraordinary force that cannot be foreseen, that cannot be  
3 avoided by the exercise of due care, and for which no person  
4 can be held liable.

5 "Base amount" means the following:

6 For a riverboat in Alton, \$31,000,000.

7 For a riverboat in East Peoria, \$43,000,000.

8 For the Empress riverboat in Joliet, \$86,000,000.

9 For a riverboat in Metropolis, \$45,000,000.

10 For the Harrah's riverboat in Joliet, \$114,000,000.

11 For a riverboat in Aurora, \$86,000,000.

12 For a riverboat in East St. Louis, \$48,500,000.

13 For a riverboat in Elgin, \$198,000,000.

14 "Dormant license" has the meaning ascribed to it in  
15 subsection (a-3).

16 "Net privilege tax" means all privilege taxes paid by a  
17 licensed owner to the Board under this Section, less all  
18 payments made from the State Gaming Fund pursuant to subsection  
19 (b) of this Section.

20 The changes made to this subsection (a-15) by Public Act  
21 94-839 are intended to restate and clarify the intent of Public  
22 Act 94-673 with respect to the amount of the payments required  
23 to be made under this subsection by an owners licensee to the  
24 Board.

25 (b) Until January 1, 1998, 25% of the tax revenue deposited  
26 in the State Gaming Fund under this Section shall be paid,

1 subject to appropriation by the General Assembly, to the unit  
2 of local government which is designated as the home dock of the  
3 riverboat. Beginning January 1, 1998, from the tax revenue  
4 deposited in the State Gaming Fund under this Section, an  
5 amount equal to 5% of adjusted gross receipts generated by a  
6 riverboat shall be paid monthly, ~~subject to appropriation by~~  
7 ~~the General Assembly,~~ to the unit of local government that is  
8 designated as the home dock of the riverboat. From the tax  
9 revenue deposited in the State Gaming Fund pursuant to  
10 riverboat gambling operations conducted by a licensed manager  
11 on behalf of the State, an amount equal to 5% of adjusted gross  
12 receipts generated pursuant to those riverboat gambling  
13 operations shall be paid monthly, ~~subject to appropriation by~~  
14 ~~the General Assembly,~~ to the unit of local government that is  
15 designated as the home dock of the riverboat upon which those  
16 riverboat gambling operations are conducted.

17 (c) Appropriations, as approved by the General Assembly,  
18 may be made from the State Gaming Fund to the Board (i) for the  
19 administration and enforcement of this Act and the Video Gaming  
20 Act, (ii) for distribution to the Department of State Police  
21 and to the Department of Revenue for the enforcement of this  
22 Act, and (iii) to the Department of Human Services for the  
23 administration of programs to treat problem gambling.

24 (c-5) Before May 26, 2006 (the effective date of Public Act  
25 94-804) and beginning on the effective date of this amendatory  
26 Act of the 95th General Assembly, unless any organization

1 licensee under the Illinois Horse Racing Act of 1975 begins to  
2 operate a slot machine or video game of chance under the  
3 Illinois Horse Racing Act of 1975 or this Act, after the  
4 payments required under subsections (b) and (c) have been made,  
5 an amount equal to 15% of the adjusted gross receipts of (1) an  
6 owners licensee that relocates pursuant to Section 11.2, (2) an  
7 owners licensee conducting riverboat gambling operations  
8 pursuant to an owners license that is initially issued after  
9 June 25, 1999, or (3) the first riverboat gambling operations  
10 conducted by a licensed manager on behalf of the State under  
11 Section 7.3, whichever comes first, shall be paid from the  
12 State Gaming Fund into the Horse Racing Equity Fund.

13 (c-10) Each year the General Assembly shall appropriate  
14 from the General Revenue Fund to the Education Assistance Fund  
15 an amount equal to the amount paid into the Horse Racing Equity  
16 Fund pursuant to subsection (c-5) in the prior calendar year.

17 (c-15) After the payments required under subsections (b),  
18 (c), and (c-5) have been made, an amount equal to 2% of the  
19 adjusted gross receipts of (1) an owners licensee that  
20 relocates pursuant to Section 11.2, (2) an owners licensee  
21 conducting riverboat gambling operations pursuant to an owners  
22 license that is initially issued after June 25, 1999, or (3)  
23 the first riverboat gambling operations conducted by a licensed  
24 manager on behalf of the State under Section 7.3, whichever  
25 comes first, shall be paid, subject to appropriation from the  
26 General Assembly, from the State Gaming Fund to each home rule

1 county with a population of over 3,000,000 inhabitants for the  
2 purpose of enhancing the county's criminal justice system.

3 (c-20) Each year the General Assembly shall appropriate  
4 from the General Revenue Fund to the Education Assistance Fund  
5 an amount equal to the amount paid to each home rule county  
6 with a population of over 3,000,000 inhabitants pursuant to  
7 subsection (c-15) in the prior calendar year.

8 (c-25) On July 1, 2013 and each July 1 thereafter,  
9 \$1,600,000 shall be transferred from the State Gaming Fund to  
10 the Chicago State University Education Improvement Fund.

11 (c-30) On July 1, 2013 or as soon as possible thereafter,  
12 \$92,000,000 shall be transferred from the State Gaming Fund to  
13 the School Infrastructure Fund and \$23,000,000 shall be  
14 transferred from the State Gaming Fund to the Horse Racing  
15 Equity Fund.

16 (c-35) Beginning on July 1, 2013, in addition to any amount  
17 transferred under subsection (c-30) of this Section,  
18 \$5,530,000 shall be transferred monthly from the State Gaming  
19 Fund to the School Infrastructure Fund.

20 (d) From time to time, the Board shall transfer the  
21 remainder of the funds generated by this Act into the Education  
22 Assistance Fund, created by Public Act 86-0018, of the State of  
23 Illinois.

24 (e) Nothing in this Act shall prohibit the unit of local  
25 government designated as the home dock of the riverboat from  
26 entering into agreements with other units of local government

1 in this State or in other states to share its portion of the  
2 tax revenue.

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

9 (g) Absent an enacted appropriation in any State fiscal  
10 year, this subsection shall constitute a continuing  
11 appropriation from the State Gaming Fund of all amounts  
12 necessary for the purpose of making distributions and transfers  
13 as provided in this Section. If an appropriation of the amounts  
14 set forth in this Section is enacted on or after July 1 of any  
15 calendar year, then the continuing appropriation shall  
16 discontinue for that State fiscal year, and the enacted  
17 appropriation shall supersede.

18 (Source: P.A. 98-18, eff. 6-7-13.)

19 Section 25. The Video Gaming Act is amended by changing  
20 Section 75 as follows:

21 (230 ILCS 40/75)

22 Sec. 75. Revenue sharing; Local Government Video Gaming  
23 Distributive Fund.

24 (a) As soon as may be after the first day of each month,

1 the Department of Revenue shall allocate among those  
2 municipalities and counties of this State that have not  
3 prohibited video gaming pursuant to Section 27 or Section 70  
4 the amount available in the Local Government Video Gaming  
5 Distributive Fund, a special fund in the State Treasury, as  
6 provided in Section 60. The Department shall then certify such  
7 allocations to the State Comptroller, who shall pay over to  
8 those eligible municipalities and counties the respective  
9 amounts allocated to them. The amount of such funds allocable  
10 to each such municipality and county shall be in proportion to  
11 the tax revenue generated from video gaming within the eligible  
12 municipality or county compared to the tax revenue generated  
13 from video gaming Statewide.

14 (b) The amounts allocated and paid to a municipality or  
15 county of this State pursuant to the provisions of this Section  
16 may be used for any general corporate purpose authorized for  
17 that municipality or county.

18 (c) Upon determination by the Department that an amount has  
19 been paid pursuant to this Section in excess of the amount to  
20 which the county or municipality receiving such payment was  
21 entitled, the county or municipality shall, upon demand by the  
22 Department, repay such amount. If such repayment is not made  
23 within a reasonable time, the Department shall withhold from  
24 future payments an amount equal to such overpayment. The  
25 Department shall redistribute the amount of such payment to the  
26 county or municipality entitled thereto.

1       (d) Absent an enacted appropriation in any State fiscal  
2 year, this subsection (d) shall constitute a continuing  
3 appropriation from the Local Government Video Gaming  
4 Distributive Fund of all amounts necessary for the purpose of  
5 making distributions to municipalities and counties as  
6 provided in this Section. If an appropriation of the amounts  
7 set forth in this Section is enacted on or after July 1 of any  
8 calendar year, then the continuing appropriation shall  
9 discontinue for that State fiscal year, and the enacted  
10 appropriation shall supersede.

11       (Source: P.A. 96-34, eff. 7-13-09.)

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