



Rep. Robert Rita

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1 AMENDMENT TO SENATE BILL 516

2 AMENDMENT NO. _____. Amend Senate Bill 516, AS AMENDED, by
3 replacing everything after the enacting clause with the
4 following:

5 "Section 5. The Illinois Gambling Act is amended by
6 changing Sections 7, 7.7, and 13 as follows:

7 (230 ILCS 10/7) (from Ch. 120, par. 2407)

8 Sec. 7. Owners licenses.

9 (a) The Board shall issue owners licenses to persons or
10 entities that apply for such licenses upon payment to the Board
11 of the non-refundable license fee as provided in subsection (e)
12 or (e-5) and upon a determination by the Board that the
13 applicant is eligible for an owners license pursuant to this
14 Act and the rules of the Board. From the effective date of this
15 amendatory Act of the 95th General Assembly until (i) 3 years
16 after the effective date of this amendatory Act of the 95th

1 General Assembly, (ii) the date any organization licensee
2 begins to operate a slot machine or video game of chance under
3 the Illinois Horse Racing Act of 1975 or this Act, (iii) the
4 date that payments begin under subsection (c-5) of Section 13
5 of this ~~the~~ Act, (iv) the wagering tax imposed under Section 13
6 of this Act is increased by law to reflect a tax rate that is at
7 least as stringent or more stringent than the tax rate
8 contained in subsection (a-3) of Section 13, or (v) when an
9 owners licensee holding a license issued pursuant to Section
10 7.1 of this Act begins conducting gaming, whichever occurs
11 first, as a condition of licensure and as an alternative source
12 of payment for those funds payable under subsection (c-5) of
13 Section 13 of this Act, any owners licensee that holds or
14 receives its owners license on or after the effective date of
15 this amendatory Act of the 94th General Assembly, other than an
16 owners licensee operating a riverboat with adjusted gross
17 receipts in calendar year 2004 of less than \$200,000,000, must
18 pay into the Horse Racing Equity Trust Fund, in addition to any
19 other payments required under this Act, an amount equal to 3%
20 of the adjusted gross receipts received by the owners licensee.
21 The payments required under this Section shall be made by the
22 owners licensee to the State Treasurer no later than 3:00
23 o'clock p.m. of the day after the day when the adjusted gross
24 receipts were received by the owners licensee. A person or
25 entity is ineligible to receive an owners license if:

26 (1) the person has been convicted of a felony under the

1 laws of this State, any other state, or the United States;

2 (2) the person has been convicted of any violation of
3 Article 28 of the Criminal Code of 1961 or the Criminal
4 Code of 2012, or substantially similar laws of any other
5 jurisdiction;

6 (3) the person has submitted an application for a
7 license under this Act which contains false information;

8 (4) the person is a member of the Board;

9 (5) a person defined in (1), (2), (3), or (4) is an
10 officer, director, or managerial employee of the entity;

11 (6) the entity employs a person defined in (1), (2),
12 (3), or (4) who participates in the management or operation
13 of gambling operations authorized under this Act;

14 (7) (blank); or

15 (8) a license of the person or entity issued under this
16 Act, or a license to own or operate gambling facilities in
17 any other jurisdiction, has been revoked.

18 The Board is expressly prohibited from making changes to
19 the requirement that licensees make payment into the Horse
20 Racing Equity Trust Fund without the express authority of the
21 Illinois General Assembly and making any other rule to
22 implement or interpret this amendatory Act of the 95th General
23 Assembly. For the purposes of this paragraph, "rules" is given
24 the meaning given to that term in Section 1-70 of the Illinois
25 Administrative Procedure Act.

26 (b) In determining whether to grant an owners license to an

1 applicant, the Board shall consider:

2 (1) the character, reputation, experience, and
3 financial integrity of the applicants and of any other or
4 separate person that either:

5 (A) controls, directly or indirectly, such
6 applicant, or

7 (B) is controlled, directly or indirectly, by such
8 applicant or by a person which controls, directly or
9 indirectly, such applicant;

10 (2) the facilities or proposed facilities for the
11 conduct of gambling;

12 (3) the highest prospective total revenue to be derived
13 by the State from the conduct of gambling;

14 (4) the extent to which the ownership of the applicant
15 reflects the diversity of the State by including minority
16 persons, women, and persons with a disability and the good
17 faith affirmative action plan of each applicant to recruit,
18 train and upgrade minority persons, women, and persons with
19 a disability in all employment classifications; the Board
20 shall further consider granting an owners license and
21 giving preference to an applicant under this Section to
22 applicants in which minority persons and women hold
23 ownership interest of at least 16% and 4%, respectively.

24 (4.5) the extent to which the ownership of the
25 applicant includes veterans of service in the armed forces
26 of the United States, and the good faith affirmative action

1 plan of each applicant to recruit, train, and upgrade
2 veterans of service in the armed forces of the United
3 States in all employment classifications;

4 (5) the financial ability of the applicant to purchase
5 and maintain adequate liability and casualty insurance;

6 (6) whether the applicant has adequate capitalization
7 to provide and maintain, for the duration of a license, a
8 riverboat or casino;

9 (7) the extent to which the applicant exceeds or meets
10 other standards for the issuance of an owners license which
11 the Board may adopt by rule;

12 (8) the amount of the applicant's license bid;

13 (9) the extent to which the applicant or the proposed
14 host municipality plans to enter into revenue sharing
15 agreements with communities other than the host
16 municipality; and

17 (10) the extent to which the ownership of an applicant
18 includes the most qualified number of minority persons,
19 women, and persons with a disability.

20 (c) Each owners license shall specify the place where the
21 casino shall operate or the riverboat shall operate and dock.

22 (d) Each applicant shall submit with his or her
23 application, on forms provided by the Board, 2 sets of his or
24 her fingerprints.

25 (e) In addition to any licenses authorized under subsection
26 (e-5) of this Section, the Board may issue up to 10 licenses

1 authorizing the holders of such licenses to own riverboats. In
2 the application for an owners license, the applicant shall
3 state the dock at which the riverboat is based and the water on
4 which the riverboat will be located. The Board shall issue 5
5 licenses to become effective not earlier than January 1, 1991.
6 Three of such licenses shall authorize riverboat gambling on
7 the Mississippi River, or, with approval by the municipality in
8 which the riverboat was docked on August 7, 2003 and with Board
9 approval, be authorized to relocate to a new location, in a
10 municipality that (1) borders on the Mississippi River or is
11 within 5 miles of the city limits of a municipality that
12 borders on the Mississippi River and (2) ~~7~~ on August 7, 2003,
13 had a riverboat conducting riverboat gambling operations
14 pursuant to a license issued under this Act; one of which shall
15 authorize riverboat gambling from a home dock in the city of
16 East St. Louis; and one of which shall authorize riverboat
17 gambling from a home dock in the City of Alton. One other
18 license shall authorize riverboat gambling on the Illinois
19 River in the City of East Peoria or, with Board approval, shall
20 authorize land-based gambling operations anywhere within the
21 corporate limits of the City of Peoria. The Board shall issue
22 one additional license to become effective not earlier than
23 March 1, 1992, which shall authorize riverboat gambling on the
24 Des Plaines River in Will County. The Board may issue 4
25 additional licenses to become effective not earlier than March
26 1, 1992. In determining the water upon which riverboats will

1 operate, the Board shall consider the economic benefit which
2 riverboat gambling confers on the State, and shall seek to
3 assure that all regions of the State share in the economic
4 benefits of riverboat gambling.

5 In granting all licenses, the Board may give favorable
6 consideration to economically depressed areas of the State, to
7 applicants presenting plans which provide for significant
8 economic development over a large geographic area, and to
9 applicants who currently operate non-gambling riverboats in
10 Illinois. The Board shall review all applications for owners
11 licenses, and shall inform each applicant of the Board's
12 decision. The Board may grant an owners license to an applicant
13 that has not submitted the highest license bid, but if it does
14 not select the highest bidder, the Board shall issue a written
15 decision explaining why another applicant was selected and
16 identifying the factors set forth in this Section that favored
17 the winning bidder. The fee for issuance or renewal of a
18 license pursuant to this subsection (e) shall be \$250,000.

19 (e-5) In addition to licenses authorized under subsection
20 (e) of this Section:

21 (1) the Board may issue one owners license authorizing
22 the conduct of casino gambling in the City of Chicago;

23 (2) the Board may issue one owners license authorizing
24 the conduct of riverboat gambling in the City of Danville;

25 (3) the Board may issue one owners license authorizing
26 the conduct of riverboat gambling ~~located~~ in the City of

1 Waukegan;

2 (4) the Board may issue one owners license authorizing
3 the conduct of riverboat gambling in the City of Rockford;

4 (5) the Board may issue one owners license authorizing
5 the conduct of riverboat gambling in a municipality that is
6 wholly or partially located in one of the following
7 townships of Cook County: Bloom, Bremen, Calumet, Rich,
8 Thornton, or Worth Township; and

9 (6) the Board may issue one owners license authorizing
10 the conduct of riverboat gambling in the unincorporated
11 area of Williamson County adjacent to the Big Muddy River.

12 Except for the license authorized under paragraph (1), each
13 application for a license pursuant to this subsection (e-5)
14 shall be submitted to the Board no later than 120 days after
15 June 28, 2019 (the effective date of Public Act 101-31) ~~this~~
16 ~~amendatory Act of the 101st General Assembly~~. All applications
17 for a license under this subsection (e-5) shall include the
18 nonrefundable application fee and the nonrefundable background
19 investigation fee as provided in subsection (d) of Section 6 of
20 this Act. In the event that an applicant submits an application
21 for a license pursuant to this subsection (e-5) prior to June
22 28, 2019 (the effective date of Public Act 101-31) ~~this~~
23 ~~amendatory Act of the 101st General Assembly~~, such applicant
24 shall submit the nonrefundable application fee and background
25 investigation fee as provided in subsection (d) of Section 6 of
26 this Act no later than 6 months after June 28, 2019 (the

1 effective date of Public Act 101-31) ~~this amendatory Act of the~~
2 ~~101st General Assembly.~~

3 The Board shall consider issuing a license pursuant to
4 paragraphs (1) through (6) of this subsection only after the
5 corporate authority of the municipality or the county board of
6 the county in which the riverboat or casino shall be located
7 has certified to the Board the following:

8 (i) that the applicant has negotiated with the
9 corporate authority or county board in good faith;

10 (ii) that the applicant and the corporate authority or
11 county board have mutually agreed on the permanent location
12 of the riverboat or casino;

13 (iii) that the applicant and the corporate authority or
14 county board have mutually agreed on the temporary location
15 of the riverboat or casino;

16 (iv) that the applicant and the corporate authority or
17 the county board have mutually agreed on the percentage of
18 revenues that will be shared with the municipality or
19 county, if any;

20 (v) that the applicant and the corporate authority or
21 county board have mutually agreed on any zoning, licensing,
22 public health, or other issues that are within the
23 jurisdiction of the municipality or county; ~~and~~

24 (vi) that the corporate authority or county board has
25 passed a resolution or ordinance in support of the
26 riverboat or casino in the municipality or county; ~~and~~

1 (vii) the applicant for a license under paragraph (1)
2 has made a public presentation concerning its casino
3 proposal; and

4 (viii) the applicant for a license under paragraph (1)
5 has prepared a summary of its casino proposal and such
6 summary has been posted on a public website of the
7 municipality or the county.

8 At least 7 days before the corporate authority of a
9 municipality or county board of the county submits a
10 certification to the Board concerning items (i) through (viii)
11 ~~(vi)~~ of this subsection, it shall hold a public hearing to
12 discuss items (i) through (viii) ~~(vi)~~, as well as any other
13 details concerning the proposed riverboat or casino in the
14 municipality or county. The corporate authority or county board
15 must subsequently memorialize the details concerning the
16 proposed riverboat or casino in a resolution that must be
17 adopted by a majority of the corporate authority or county
18 board before any certification is sent to the Board. The Board
19 shall not alter, amend, change, or otherwise interfere with any
20 agreement between the applicant and the corporate authority of
21 the municipality or county board of the county regarding the
22 location of any temporary or permanent facility.

23 In addition, within 10 days after June 28, 2019 (the
24 effective date of Public Act 101-31) ~~this amendatory Act of the~~
25 ~~101st General Assembly~~, the Board, with consent and at the
26 expense of the City of Chicago, shall select and retain the

1 services of a nationally recognized casino gaming feasibility
2 consultant. Within 45 days after June 28, 2019 (the effective
3 date of Public Act 101-31) ~~this amendatory Act of the 101st~~
4 ~~General Assembly~~, the consultant shall prepare and deliver to
5 the Board a study concerning the feasibility of, and the
6 ability to finance, a casino in the City of Chicago. The
7 feasibility study shall be delivered to the Mayor of the City
8 of Chicago, the Governor, the President of the Senate, and the
9 Speaker of the House of Representatives. Ninety days after
10 receipt of the feasibility study, the Board shall make a
11 determination, based on the results of the feasibility study,
12 whether to recommend to the General Assembly that the terms of
13 the license under paragraph (1) of this subsection (e-5) should
14 be modified. The Board may begin accepting applications for the
15 owners license under paragraph (1) of this subsection (e-5)
16 upon the determination to issue such an owners license.

17 In addition, prior to the Board issuing the owners license
18 authorized under paragraph (4) of subsection (e-5), an impact
19 study shall be completed to determine what location in the city
20 will provide the greater impact to the region, including the
21 creation of jobs and the generation of tax revenue.

22 (e-10) The licenses authorized under subsection (e-5) of
23 this Section shall be issued within 12 months after the date
24 the license application is submitted. If the Board does not
25 issue the licenses within that time period, then the Board
26 shall give a written explanation to the applicant as to why it

1 has not reached a determination and when it reasonably expects
2 to make a determination. The fee for the issuance or renewal of
3 a license issued pursuant to this subsection (e-10) shall be
4 \$250,000. Additionally, a licensee located outside of Cook
5 County shall pay a minimum initial fee of \$17,500 per gaming
6 position, and a licensee located in Cook County shall pay a
7 minimum initial fee of \$30,000 per gaming position. The initial
8 fees payable under this subsection (e-10) shall be deposited
9 into the Rebuild Illinois Projects Fund. If the Board does not
10 issue all licenses within the time period specified in this
11 subsection, then the Board shall reopen the license application
12 process for those licenses authorized under subsection (e-5)
13 that have not been issued. The Board shall follow the licensing
14 process laid out in subsection (e-5) with all time frames tied
15 to the last date for issuing a license under subsection (e-5)
16 rather than the effective date of the amendatory Act.

17 (e-15) Each licensee of a license authorized under
18 subsection (e-5) of this Section shall make a reconciliation
19 payment 3 years after the date the licensee begins operating in
20 an amount equal to 75% of the adjusted gross receipts for the
21 most lucrative 12-month period of operations, minus an amount
22 equal to the initial payment per gaming position paid by the
23 specific licensee. Each licensee shall pay a \$15,000,000
24 reconciliation fee upon issuance of an owners license. If this
25 calculation results in a negative amount, then the licensee is
26 not entitled to any reimbursement of fees previously paid. This

1 reconciliation payment may be made in installments over a
2 period of no more than 6 ~~2~~ years, ~~subject to Board approval.~~
3 ~~Any installment payments shall include an annual market~~
4 ~~interest rate as determined by the Board.~~

5 All payments by licensees under this subsection (e-15)
6 shall be deposited into the Rebuild Illinois Projects Fund.

7 (e-20) In addition to any other revocation powers granted
8 to the Board under this Act, the Board may revoke the owners
9 license of a licensee which fails to begin conducting gambling
10 within 15 months of receipt of the Board's approval of the
11 application if the Board determines that license revocation is
12 in the best interests of the State.

13 (f) The first 10 owners licenses issued under this Act
14 shall permit the holder to own up to 2 riverboats and equipment
15 thereon for a period of 3 years after the effective date of the
16 license. Holders of the first 10 owners licenses must pay the
17 annual license fee for each of the 3 years during which they
18 are authorized to own riverboats.

19 (g) Upon the termination, expiration, or revocation of each
20 of the first 10 licenses, which shall be issued for a 3-year ~~3~~
21 ~~year~~ period, all licenses are renewable annually upon payment
22 of the fee and a determination by the Board that the licensee
23 continues to meet all of the requirements of this Act and the
24 Board's rules. However, for licenses renewed on or after May 1,
25 1998, renewal shall be for a period of 4 years, unless the
26 Board sets a shorter period.

1 (h) An owners license, except for an owners license issued
2 under subsection (e-5) of this Section, shall entitle the
3 licensee to own up to 2 riverboats.

4 An owners licensee of a casino or riverboat that is located
5 in the City of Chicago pursuant to paragraph (1) of subsection
6 (e-5) of this Section shall limit the number of gaming
7 positions to 4,000 for such owner. An owners licensee
8 authorized under subsection (e) or paragraph (2), (3), (4), or
9 (5) of subsection (e-5) of this Section shall limit the number
10 of gaming positions to 2,000 for any such owners license. An
11 owners licensee authorized under paragraph (6) of subsection
12 (e-5) of this Section shall limit the number of gaming
13 positions to 1,200 for such owner. The initial fee for each
14 gaming position obtained on or after June 28, 2019 (the
15 effective date of Public Act 101-31) ~~this amendatory Act of the~~
16 ~~101st General Assembly~~ shall be a minimum of \$17,500 for
17 licensees not located in Cook County and a minimum of \$30,000
18 for licensees located in Cook County, in addition to the
19 reconciliation payment, as set forth in subsection (e-15) of
20 this Section. The fees under this subsection (h) shall be
21 deposited into the Rebuild Illinois Projects Fund. The fees
22 under this subsection (h) that are paid by an owners licensee
23 authorized under subsection (e) shall be paid by July 1, 2020.

24 Each owners licensee under subsection (e) of this Section
25 shall reserve its gaming positions within 30 days after June
26 28, 2019 (the effective date of Public Act 101-31) ~~this~~

1 ~~amendatory Act of the 101st General Assembly~~. The Board may
2 grant an extension to this 30-day period, provided that the
3 owners licensee submits a written request and explanation as to
4 why it is unable to reserve its positions within the 30-day
5 period.

6 Each owners licensee under subsection (e-5) of this Section
7 shall reserve its gaming positions within 30 days after
8 issuance of its owners license. The Board may grant an
9 extension to this 30-day period, provided that the owners
10 licensee submits a written request and explanation as to why it
11 is unable to reserve its positions within the 30-day period.

12 A licensee may operate both of its riverboats concurrently,
13 provided that the total number of gaming positions on both
14 riverboats does not exceed the limit established pursuant to
15 this subsection. Riverboats licensed to operate on the
16 Mississippi River and the Illinois River south of Marshall
17 County shall have an authorized capacity of at least 500
18 persons. Any other riverboat licensed under this Act shall have
19 an authorized capacity of at least 400 persons.

20 (h-5) An owners licensee who conducted gambling operations
21 prior to January 1, 2012 and obtains positions pursuant to
22 Public Act 101-31 ~~this amendatory Act of the 101st General~~
23 ~~Assembly~~ shall make a reconciliation payment 3 years after any
24 additional gaming positions begin operating in an amount equal
25 to 75% of the owners licensee's average gross receipts for the
26 most lucrative 12-month period of operations minus an amount

1 equal to the initial fee that the owners licensee paid per
2 additional gaming position. For purposes of this subsection
3 (h-5), "average gross receipts" means (i) the increase in
4 adjusted gross receipts for the most lucrative 12-month period
5 of operations over the adjusted gross receipts for 2019,
6 multiplied by (ii) the percentage derived by dividing the
7 number of additional gaming positions that an owners licensee
8 had obtained by the total number of gaming positions operated
9 by the owners licensee. If this calculation results in a
10 negative amount, then the owners licensee is not entitled to
11 any reimbursement of fees previously paid. This reconciliation
12 payment may be made in installments over a period of no more
13 than 6 ~~2~~ years, ~~subject to Board approval. Any installment~~
14 ~~payments shall include an annual market interest rate as~~
15 ~~determined by the Board.~~ These reconciliation payments shall be
16 deposited into the Rebuild Illinois Projects Fund.

17 (i) A licensed owner is authorized to apply to the Board
18 for and, if approved therefor, to receive all licenses from the
19 Board necessary for the operation of a riverboat or casino,
20 including a liquor license, a license to prepare and serve food
21 for human consumption, and other necessary licenses. All use,
22 occupation, and excise taxes which apply to the sale of food
23 and beverages in this State and all taxes imposed on the sale
24 or use of tangible personal property apply to such sales aboard
25 the riverboat or in the casino.

26 (j) The Board may issue or re-issue a license authorizing a

1 riverboat to dock in a municipality or approve a relocation
2 under Section 11.2 only if, prior to the issuance or
3 re-issuance of the license or approval, the governing body of
4 the municipality in which the riverboat will dock has by a
5 majority vote approved the docking of riverboats in the
6 municipality. The Board may issue or re-issue a license
7 authorizing a riverboat to dock in areas of a county outside
8 any municipality or approve a relocation under Section 11.2
9 only if, prior to the issuance or re-issuance of the license or
10 approval, the governing body of the county has by a majority
11 vote approved of the docking of riverboats within such areas.

12 (k) An owners licensee may conduct land-based gambling
13 operations upon approval by the Board and payment of a fee of
14 \$250,000, which shall be deposited into the State Gaming Fund.

15 (l) An owners licensee may conduct gaming at a temporary
16 facility pending the construction of a permanent facility or
17 the remodeling or relocation of an existing facility to
18 accommodate gaming participants for up to 24 months after the
19 temporary facility begins to conduct gaming. Upon request by an
20 owners licensee and upon a showing of good cause by the owners
21 licensee, the Board shall extend the period during which the
22 licensee may conduct gaming at a temporary facility by up to 12
23 months. The Board shall make rules concerning the conduct of
24 gaming from temporary facilities.

25 (Source: P.A. 100-391, eff. 8-25-17; 100-1152, eff. 12-14-18;
26 101-31, eff. 6-28-19; revised 9-20-19.)

1 (230 ILCS 10/7.7)

2 Sec. 7.7. Organization gaming licenses.

3 (a) The Illinois Gaming Board shall award one organization
4 gaming license to each person or entity having operating
5 control of a racetrack that applies under Section 56 of the
6 Illinois Horse Racing Act of 1975, subject to the application
7 and eligibility requirements of this Section. Within 60 days
8 after the effective date of this amendatory Act of the 101st
9 General Assembly, a person or entity having operating control
10 of a racetrack may submit an application for an organization
11 gaming license. The application shall be made on such forms as
12 provided by the Board and shall contain such information as the
13 Board prescribes, including, but not limited to, the identity
14 of any racetrack at which gaming will be conducted pursuant to
15 an organization gaming license, detailed information regarding
16 the ownership and management of the applicant, and detailed
17 personal information regarding the applicant. The application
18 shall specify the number of gaming positions the applicant
19 intends to use and the place where the organization gaming
20 facility will operate. A person who knowingly makes a false
21 statement on an application is guilty of a Class A misdemeanor.

22 Each applicant shall disclose the identity of every person
23 or entity having a direct or indirect pecuniary interest
24 greater than 1% in any racetrack with respect to which the
25 license is sought. If the disclosed entity is a corporation,

1 the applicant shall disclose the names and addresses of all
2 officers, stockholders, and directors. If the disclosed entity
3 is a limited liability company, the applicant shall disclose
4 the names and addresses of all members and managers. If the
5 disclosed entity is a partnership, the applicant shall disclose
6 the names and addresses of all partners, both general and
7 limited. If the disclosed entity is a trust, the applicant
8 shall disclose the names and addresses of all beneficiaries.

9 An application shall be filed and considered in accordance
10 with the rules of the Board. Each application for an
11 organization gaming license shall include a nonrefundable
12 application fee of \$250,000. In addition, a nonrefundable fee
13 of \$50,000 shall be paid at the time of filing to defray the
14 costs associated with background investigations conducted by
15 the Board. If the costs of the background investigation exceed
16 \$50,000, the applicant shall pay the additional amount to the
17 Board within 7 days after a request by the Board. If the costs
18 of the investigation are less than \$50,000, the applicant shall
19 receive a refund of the remaining amount. All information,
20 records, interviews, reports, statements, memoranda, or other
21 data supplied to or used by the Board in the course of this
22 review or investigation of an applicant for an organization
23 gaming license under this Act shall be privileged and strictly
24 confidential and shall be used only for the purpose of
25 evaluating an applicant for an organization gaming license or a
26 renewal. Such information, records, interviews, reports,

1 statements, memoranda, or other data shall not be admissible as
2 evidence nor discoverable in any action of any kind in any
3 court or before any tribunal, board, agency or person, except
4 for any action deemed necessary by the Board. The application
5 fee shall be deposited into the State Gaming Fund.

6 Any applicant or key person, including the applicant's
7 owners, officers, directors (if a corporation), managers and
8 members (if a limited liability company), and partners (if a
9 partnership), for an organization gaming license shall have his
10 or her fingerprints submitted to the Department of State Police
11 in an electronic format that complies with the form and manner
12 for requesting and furnishing criminal history record
13 information as prescribed by the Department of State Police.
14 These fingerprints shall be checked against the Department of
15 State Police and Federal Bureau of Investigation criminal
16 history record databases now and hereafter filed, including,
17 but not limited to, civil, criminal, and latent fingerprint
18 databases. The Department of State Police shall charge
19 applicants a fee for conducting the criminal history records
20 check, which shall be deposited into the State Police Services
21 Fund and shall not exceed the actual cost of the records check.
22 The Department of State Police shall furnish, pursuant to
23 positive identification, records of Illinois criminal history
24 to the Department.

25 (b) The Board shall determine within 120 days after
26 receiving an application for an organization gaming license

1 whether to grant an organization gaming license to the
2 applicant. If the Board does not make a determination within
3 that time period, then the Board shall give a written
4 explanation to the applicant as to why it has not reached a
5 determination and when it reasonably expects to make a
6 determination.

7 The organization gaming licensee shall purchase up to the
8 amount of gaming positions authorized under this Act within 120
9 days after receiving its organization gaming license. If an
10 organization gaming licensee is prepared to purchase the gaming
11 positions, but is temporarily prohibited from doing so by order
12 of a court of competent jurisdiction or the Board, then the
13 120-day period is tolled until a resolution is reached.

14 An organization gaming license shall authorize its holder
15 to conduct gaming under this Act at its racetracks on the same
16 days of the year and hours of the day that owners licenses are
17 allowed to operate under approval of the Board.

18 An organization gaming license and any renewal of an
19 organization gaming license shall authorize gaming pursuant to
20 this Section for a period of 4 years. The fee for the issuance
21 or renewal of an organization gaming license shall be \$250,000.

22 All payments by licensees under this subsection (b) shall
23 be deposited into the Rebuild Illinois Projects Fund.

24 (c) To be eligible to conduct gaming under this Section, a
25 person or entity having operating control of a racetrack must
26 (i) obtain an organization gaming license, (ii) hold an

1 organization license under the Illinois Horse Racing Act of
2 1975, (iii) hold an inter-track wagering license, (iv) pay an
3 initial fee of \$30,000 per gaming position from organization
4 gaming licensees where gaming is conducted in Cook County and,
5 except as provided in subsection (c-5), \$17,500 for
6 organization gaming licensees where gaming is conducted
7 outside of Cook County before beginning to conduct gaming plus
8 make the reconciliation payment required under subsection (k),
9 (v) conduct live racing in accordance with subsections (e-1),
10 (e-2), and (e-3) of Section 20 of the Illinois Horse Racing Act
11 of 1975, (vi) meet the requirements of subsection (a) of
12 Section 56 of the Illinois Horse Racing Act of 1975, (vii) for
13 organization licensees conducting standardbred race meetings,
14 keep backstretch barns and dormitories open and operational
15 year-round unless a lesser schedule is mutually agreed to by
16 the organization licensee and the horsemen association racing
17 at that organization licensee's race meeting, (viii) for
18 organization licensees conducting thoroughbred race meetings,
19 the organization licensee must maintain accident medical
20 expense liability insurance coverage of \$1,000,000 for
21 jockeys, and (ix) meet all other requirements of this Act that
22 apply to owners licensees.

23 An organization gaming licensee may enter into a joint
24 venture with a licensed owner to own, manage, conduct, or
25 otherwise operate the organization gaming licensee's
26 organization gaming facilities, unless the organization gaming

1 licensee has a parent company or other affiliated company that
2 is, directly or indirectly, wholly owned by a parent company
3 that is also licensed to conduct organization gaming, casino
4 gaming, or their equivalent in another state.

5 All payments by licensees under this subsection (c) shall
6 be deposited into the Rebuild Illinois Projects Fund.

7 (c-5) A person or entity having operating control of a
8 racetrack located in Madison County shall only pay the initial
9 fees specified in subsection (c) for 540 of the gaming
10 positions authorized under the license.

11 (d) A person or entity is ineligible to receive an
12 organization gaming license if:

13 (1) the person or entity has been convicted of a felony
14 under the laws of this State, any other state, or the
15 United States, including a conviction under the Racketeer
16 Influenced and Corrupt Organizations Act;

17 (2) the person or entity has been convicted of any
18 violation of Article 28 of the Criminal Code of 2012, or
19 substantially similar laws of any other jurisdiction;

20 (3) the person or entity has submitted an application
21 for a license under this Act that contains false
22 information;

23 (4) the person is a member of the Board;

24 (5) a person defined in (1), (2), (3), or (4) of this
25 subsection (d) is an officer, director, or managerial
26 employee of the entity;

1 (6) the person or entity employs a person defined in
2 (1), (2), (3), or (4) of this subsection (d) who
3 participates in the management or operation of gambling
4 operations authorized under this Act; or

5 (7) a license of the person or entity issued under this
6 Act or a license to own or operate gambling facilities in
7 any other jurisdiction has been revoked.

8 (e) The Board may approve gaming positions pursuant to an
9 organization gaming license statewide as provided in this
10 Section. The authority to operate gaming positions under this
11 Section shall be allocated as follows: up to 1,200 gaming
12 positions for any organization gaming licensee in Cook County
13 and up to 900 gaming positions for any organization gaming
14 licensee outside of Cook County.

15 (f) Each applicant for an organization gaming license shall
16 specify in its application for licensure the number of gaming
17 positions it will operate, up to the applicable limitation set
18 forth in subsection (e) of this Section. Any unreserved gaming
19 positions that are not specified shall be forfeited and
20 retained by the Board. For the purposes of this subsection (f),
21 an organization gaming licensee that did not conduct live
22 racing in 2010 and is located within 3 miles of the Mississippi
23 River may reserve up to 900 positions and shall not be
24 penalized under this Section for not operating those positions
25 until it meets the requirements of subsection (e) of this
26 Section, but such licensee shall not request unreserved gaming

1 positions under this subsection (f) until its 900 positions are
2 all operational.

3 Thereafter, the Board shall publish the number of
4 unreserved gaming positions and shall accept requests for
5 additional positions from any organization gaming licensee
6 that initially reserved all of the positions that were offered.
7 The Board shall allocate expeditiously the unreserved gaming
8 positions to requesting organization gaming licensees in a
9 manner that maximizes revenue to the State. The Board may
10 allocate any such unused gaming positions pursuant to an open
11 and competitive bidding process, as provided under Section 7.5
12 of this Act. This process shall continue until all unreserved
13 gaming positions have been purchased. All positions obtained
14 pursuant to this process and all positions the organization
15 gaming licensee specified it would operate in its application
16 must be in operation within 18 months after they were obtained
17 or the organization gaming licensee forfeits the right to
18 operate those positions, but is not entitled to a refund of any
19 fees paid. The Board may, after holding a public hearing, grant
20 extensions so long as the organization gaming licensee is
21 working in good faith to make the positions operational. The
22 extension may be for a period of 6 months. If, after the period
23 of the extension, the organization gaming licensee has not made
24 the positions operational, then another public hearing must be
25 held by the Board before it may grant another extension.

26 Unreserved gaming positions retained from and allocated to

1 organization gaming licensees by the Board pursuant to this
2 subsection (f) shall not be allocated to owners licensees under
3 this Act.

4 For the purpose of this subsection (f), the unreserved
5 gaming positions for each organization gaming licensee shall be
6 the applicable limitation set forth in subsection (e) of this
7 Section, less the number of reserved gaming positions by such
8 organization gaming licensee, and the total unreserved gaming
9 positions shall be the aggregate of the unreserved gaming
10 positions for all organization gaming licensees.

11 (g) An organization gaming licensee is authorized to
12 conduct the following at a racetrack:

13 (1) slot machine gambling;

14 (2) video game of chance gambling;

15 (3) gambling with electronic gambling games as defined
16 in this Act or defined by the Illinois Gaming Board; and

17 (4) table games.

18 (h) Subject to the approval of the Illinois Gaming Board,
19 an organization gaming licensee may make modification or
20 additions to any existing buildings and structures to comply
21 with the requirements of this Act. The Illinois Gaming Board
22 shall make its decision after consulting with the Illinois
23 Racing Board. In no case, however, shall the Illinois Gaming
24 Board approve any modification or addition that alters the
25 grounds of the organization licensee such that the act of live
26 racing is an ancillary activity to gaming authorized under this

1 Section. Gaming authorized under this Section may take place in
2 existing structures where inter-track wagering is conducted at
3 the racetrack or a facility within 300 yards of the racetrack
4 in accordance with the provisions of this Act and the Illinois
5 Horse Racing Act of 1975.

6 (i) An organization gaming licensee may conduct gaming at a
7 temporary facility pending the construction of a permanent
8 facility or the remodeling or relocation of an existing
9 facility to accommodate gaming participants for up to 24 months
10 after the temporary facility begins to conduct gaming
11 authorized under this Section. Upon request by an organization
12 gaming licensee and upon a showing of good cause by the
13 organization gaming licensee, the Board shall extend the period
14 during which the licensee may conduct gaming authorized under
15 this Section at a temporary facility by up to 12 months. The
16 Board shall make rules concerning the conduct of gaming
17 authorized under this Section from temporary facilities.

18 The gaming authorized under this Section may take place in
19 existing structures where inter-track wagering is conducted at
20 the racetrack or a facility within 300 yards of the racetrack
21 in accordance with the provisions of this Act and the Illinois
22 Horse Racing Act of 1975.

23 (i-5) Under no circumstances shall an organization gaming
24 licensee conduct gaming at any State or county fair.

25 (j) The Illinois Gaming Board must adopt emergency rules in
26 accordance with Section 5-45 of the Illinois Administrative

1 Procedure Act as necessary to ensure compliance with the
2 provisions of this amendatory Act of the 101st General Assembly
3 concerning the conduct of gaming by an organization gaming
4 licensee. The adoption of emergency rules authorized by this
5 subsection (j) shall be deemed to be necessary for the public
6 interest, safety, and welfare.

7 (k) Each organization gaming licensee who obtains gaming
8 positions must make a reconciliation payment 3 years after the
9 date the organization gaming licensee begins operating the
10 positions in an amount equal to 75% of the difference between
11 its adjusted gross receipts from gaming authorized under this
12 Section and amounts paid to its purse accounts pursuant to item
13 (1) of subsection (b) of Section 56 of the Illinois Horse
14 Racing Act of 1975 for the 12-month period for which such
15 difference was the largest, minus an amount equal to the
16 initial per position fee paid by the organization gaming
17 licensee. If this calculation results in a negative amount,
18 then the organization gaming licensee is not entitled to any
19 reimbursement of fees previously paid. This reconciliation
20 payment may be made in installments over a period of no more
21 than 6 ~~2~~ years, ~~subject to Board approval. Any installment~~
22 ~~payments shall include an annual market interest rate as~~
23 ~~determined by the Board.~~

24 All payments by licensees under this subsection (k) shall
25 be deposited into the Rebuild Illinois Projects Fund.

26 (l) As soon as practical after a request is made by the

1 Illinois Gaming Board, to minimize duplicate submissions by the
2 applicant, the Illinois Racing Board must provide information
3 on an applicant for an organization gaming license to the
4 Illinois Gaming Board.

5 (Source: P.A. 101-31, eff. 6-28-19; 101-597, eff. 12-6-19.)

6 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

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

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

16 15% of annual adjusted gross receipts up to and
17 including \$25,000,000;

18 20% of annual adjusted gross receipts in excess of
19 \$25,000,000 but not exceeding \$50,000,000;

20 25% of annual adjusted gross receipts in excess of
21 \$50,000,000 but not exceeding \$75,000,000;

22 30% of annual adjusted gross receipts in excess of
23 \$75,000,000 but not exceeding \$100,000,000;

24 35% of annual adjusted gross receipts in excess of
25 \$100,000,000.

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

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

10 22.5% of annual adjusted gross receipts in excess of
11 \$25,000,000 but not exceeding \$50,000,000;

12 27.5% of annual adjusted gross receipts in excess of
13 \$50,000,000 but not exceeding \$75,000,000;

14 32.5% of annual adjusted gross receipts in excess of
15 \$75,000,000 but not exceeding \$100,000,000;

16 37.5% of annual adjusted gross receipts in excess of
17 \$100,000,000 but not exceeding \$150,000,000;

18 45% of annual adjusted gross receipts in excess of
19 \$150,000,000 but not exceeding \$200,000,000;

20 50% of annual adjusted gross receipts in excess of
21 \$200,000,000.

22 (a-3) Beginning July 1, 2003, a privilege tax is imposed on
23 persons engaged in the business of conducting riverboat
24 gambling operations, other than licensed managers conducting
25 riverboat gambling operations on behalf of the State, based on
26 the adjusted gross receipts received by a licensed owner from

1 gambling games authorized under this Act at the following
2 rates:

3 15% of annual adjusted gross receipts up to and
4 including \$25,000,000;

5 27.5% of annual adjusted gross receipts in excess of
6 \$25,000,000 but not exceeding \$37,500,000;

7 32.5% of annual adjusted gross receipts in excess of
8 \$37,500,000 but not exceeding \$50,000,000;

9 37.5% of annual adjusted gross receipts in excess of
10 \$50,000,000 but not exceeding \$75,000,000;

11 45% of annual adjusted gross receipts in excess of
12 \$75,000,000 but not exceeding \$100,000,000;

13 50% of annual adjusted gross receipts in excess of
14 \$100,000,000 but not exceeding \$250,000,000;

15 70% of annual adjusted gross receipts in excess of
16 \$250,000,000.

17 An amount equal to the amount of wagering taxes collected
18 under this subsection (a-3) that are in addition to the amount
19 of wagering taxes that would have been collected if the
20 wagering tax rates under subsection (a-2) were in effect shall
21 be paid into the Common School Fund.

22 The privilege tax imposed under this subsection (a-3) shall
23 no longer be imposed beginning on the earlier of (i) July 1,
24 2005; (ii) the first date after June 20, 2003 that riverboat
25 gambling operations are conducted pursuant to a dormant
26 license; or (iii) the first day that riverboat gambling

1 operations are conducted under the authority of an owners
2 license that is in addition to the 10 owners licenses initially
3 authorized under this Act. For the purposes of this subsection
4 (a-3), the term "dormant license" means an owners license that
5 is authorized by this Act under which no riverboat gambling
6 operations are being conducted on June 20, 2003.

7 (a-4) Beginning on the first day on which the tax imposed
8 under subsection (a-3) is no longer imposed and ending upon the
9 imposition of the privilege tax under subsection (a-5) of this
10 Section, a privilege tax is imposed on persons engaged in the
11 business of conducting gambling operations, other than
12 licensed managers conducting riverboat gambling operations on
13 behalf of the State, based on the adjusted gross receipts
14 received by a licensed owner from gambling games authorized
15 under this Act at the following rates:

16 15% of annual adjusted gross receipts up to and
17 including \$25,000,000;

18 22.5% of annual adjusted gross receipts in excess of
19 \$25,000,000 but not exceeding \$50,000,000;

20 27.5% of annual adjusted gross receipts in excess of
21 \$50,000,000 but not exceeding \$75,000,000;

22 32.5% of annual adjusted gross receipts in excess of
23 \$75,000,000 but not exceeding \$100,000,000;

24 37.5% of annual adjusted gross receipts in excess of
25 \$100,000,000 but not exceeding \$150,000,000;

26 45% of annual adjusted gross receipts in excess of

1 \$150,000,000 but not exceeding \$200,000,000;

2 50% of annual adjusted gross receipts in excess of
3 \$200,000,000.

4 For the imposition of the privilege tax in this subsection
5 (a-4), amounts paid pursuant to item (1) of subsection (b) of
6 Section 56 of the Illinois Horse Racing Act of 1975 shall not
7 be included in the determination of adjusted gross receipts.

8 (a-5) (1) Beginning on July 1, 2020 ~~the first day that an~~
9 ~~owners licensee under paragraph (1), (2), (3), (4), (5), or (6)~~
10 ~~of subsection (e-5) of Section 7 conducts gambling operations,~~
11 ~~either in a temporary facility or a permanent facility,~~ a
12 privilege tax is imposed on persons engaged in the business of
13 conducting gambling operations, other than the owners licensee
14 under paragraph (1) of subsection (e-5) of Section 7 and
15 licensed managers conducting riverboat gambling operations on
16 behalf of the State, based on the adjusted gross receipts
17 received by such licensee from the gambling games authorized
18 under this Act. The privilege tax for all gambling games other
19 than table games, including, but not limited to, slot machines,
20 video game of chance gambling, and electronic gambling games
21 shall be at the following rates:

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

24 22.5% of annual adjusted gross receipts in excess of
25 \$25,000,000 but not exceeding \$50,000,000;

26 27.5% of annual adjusted gross receipts in excess of

1 \$50,000,000 but not exceeding \$75,000,000;

2 32.5% of annual adjusted gross receipts in excess of
3 \$75,000,000 but not exceeding \$100,000,000;

4 37.5% of annual adjusted gross receipts in excess of
5 \$100,000,000 but not exceeding \$150,000,000;

6 45% of annual adjusted gross receipts in excess of
7 \$150,000,000 but not exceeding \$200,000,000;

8 50% of annual adjusted gross receipts in excess of
9 \$200,000,000.

10 The privilege tax for table games shall be at the following
11 rates:

12 15% of annual adjusted gross receipts up to and
13 including \$25,000,000;

14 20% of annual adjusted gross receipts in excess of
15 \$25,000,000.

16 For the imposition of the privilege tax in this subsection
17 (a-5), amounts paid pursuant to item (1) of subsection (b) of
18 Section 56 of the Illinois Horse Racing Act of 1975 shall not
19 be included in the determination of adjusted gross receipts.

20 (2) Beginning on the first day that an owners licensee
21 under paragraph (1) of subsection (e-5) of Section 7 conducts
22 gambling operations, either in a temporary facility or a
23 permanent facility, a privilege tax is imposed on persons
24 engaged in the business of conducting gambling operations under
25 paragraph (1) of subsection (e-5) of Section 7, other than
26 licensed managers conducting riverboat gambling operations on

1 behalf of the State, based on the adjusted gross receipts
2 received by such licensee from the gambling games authorized
3 under this Act. The privilege tax for all gambling games other
4 than table games, including, but not limited to, slot machines,
5 video game of chance gambling, and electronic gambling games
6 shall be at the following rates:

7 12% of annual adjusted gross receipts up to and
8 including \$25,000,000 to the State and 10.5% of annual
9 adjusted gross receipts up to and including \$25,000,000 to
10 the City of Chicago;

11 16% of annual adjusted gross receipts in excess of
12 \$25,000,000 but not exceeding \$50,000,000 to the State and
13 14% of annual adjusted gross receipts in excess of
14 \$25,000,000 but not exceeding \$50,000,000 to the City of
15 Chicago;

16 20.1% of annual adjusted gross receipts in excess of
17 \$50,000,000 but not exceeding \$75,000,000 to the State and
18 17.4% of annual adjusted gross receipts in excess of
19 \$50,000,000 but not exceeding \$75,000,000 to the City of
20 Chicago;

21 21.4% of annual adjusted gross receipts in excess of
22 \$75,000,000 but not exceeding \$100,000,000 to the State and
23 18.6% of annual adjusted gross receipts in excess of
24 \$75,000,000 but not exceeding \$100,000,000 to the City of
25 Chicago;

26 22.7% of annual adjusted gross receipts in excess of

1 \$100,000,000 but not exceeding \$150,000,000 to the State
2 and 19.8% of annual adjusted gross receipts in excess of
3 \$100,000,000 but not exceeding \$150,000,000 to the City of
4 Chicago;

5 24.1% of annual adjusted gross receipts in excess of
6 \$150,000,000 but not exceeding \$225,000,000 to the State
7 and 20.9% of annual adjusted gross receipts in excess of
8 \$150,000,000 but not exceeding \$225,000,000 to the City of
9 Chicago;

10 26.8% of annual adjusted gross receipts in excess of
11 \$225,000,000 but not exceeding \$1,000,000,000 to the State
12 and 23.2% of annual adjusted gross receipts in excess of
13 \$225,000,000 but not exceeding \$1,000,000,000 to the City
14 of Chicago;

15 40% of annual adjusted gross receipts in excess of
16 \$1,000,000,000 to the State and 34.7% of annual gross
17 receipts in excess of \$1,000,000,000 to the City of
18 Chicago.

19 The privilege tax for table games shall be at the following
20 rates:

21 8.1% of annual adjusted gross receipts up to and
22 including \$25,000,000 to the State and 6.9% of annual
23 adjusted gross receipts up to and including \$25,000,000 to
24 the City of Chicago;

25 9.6% of annual adjusted gross receipts in excess of
26 \$25,000,000 but not exceeding \$75,000,000 to the State and

1 8.4% of annual adjusted gross receipts in excess of
2 \$25,000,000 but not exceeding \$75,000,000 to the City of
3 Chicago;

4 12.3% of annual adjusted gross receipts in excess of
5 \$75,000,000 but not exceeding \$175,000,000 to the State and
6 10.7% of annual adjusted gross receipts in excess of
7 \$75,000,000 but not exceeding \$175,000,000 to the City of
8 Chicago;

9 13.5% of annual adjusted gross receipts in excess of
10 \$175,000,000 but not exceeding \$225,000,000 to the State
11 and 11.5% of annual adjusted gross receipts in excess of
12 \$175,000,000 but not exceeding \$225,000,000 to the City of
13 Chicago;

14 15.1% of annual adjusted gross receipts in excess of
15 \$225,000,000 but not exceeding \$275,000,000 to the State
16 and 12.9% of annual adjusted gross receipts in excess of
17 \$225,000,000 but not exceeding \$275,000,000 to the City of
18 Chicago;

19 16.2% of annual adjusted gross receipts in excess of
20 \$275,000,000 but not exceeding \$325,000,000 to the State
21 and 13.8% of annual adjusted gross receipts in excess of
22 \$275,000,000 but not exceeding \$325,000,000 to the City of
23 Chicago;

24 18.9% of annual adjusted gross receipts in excess of
25 \$325,000,000 to the State and 16.1% of annual gross
26 receipts in excess of \$325,000,000 to the City of Chicago.

1 For the imposition of the privilege tax in this subsection
2 (a-5), amounts paid pursuant to item (1) of subsection (b) of
3 Section 56 of the Illinois Horse Racing Act of 1975 shall not
4 be included in the determination of adjusted gross receipts.

5 Notwithstanding the provisions of this subsection (a-5),
6 for the first 10 years that the privilege tax is imposed under
7 this subsection (a-5), the privilege tax shall be imposed on
8 the modified annual adjusted gross receipts of a riverboat or
9 casino conducting gambling operations in the City of East St.
10 Louis, unless:

11 (1) the riverboat or casino fails to employ at least
12 450 people;

13 (2) the riverboat or casino fails to maintain
14 operations in a manner consistent with this Act or is not a
15 viable riverboat or casino subject to the approval of the
16 Board; or

17 (3) the owners licensee is not an entity in which
18 employees participate in an employee stock ownership plan.

19 As used in this subsection (a-5), "modified annual adjusted
20 gross receipts" means:

21 (A) for calendar year 2020, the annual adjusted gross
22 receipts for the current year minus the difference between
23 an amount equal to the average annual adjusted gross
24 receipts from a riverboat or casino conducting gambling
25 operations in the City of East St. Louis for 2014, 2015,
26 2016, 2017, and 2018 and the annual adjusted gross receipts

1 for 2018;

2 (B) for calendar year 2021, the annual adjusted gross
3 receipts for the current year minus the difference between
4 an amount equal to the average annual adjusted gross
5 receipts from a riverboat or casino conducting gambling
6 operations in the City of East St. Louis for 2014, 2015,
7 2016, 2017, and 2018 and the annual adjusted gross receipts
8 for 2019; and

9 (C) for calendar years 2022 through 2029, the annual
10 adjusted gross receipts for the current year minus the
11 difference between an amount equal to the average annual
12 adjusted gross receipts from a riverboat or casino
13 conducting gambling operations in the City of East St.
14 Louis for 3 years preceding the current year and the annual
15 adjusted gross receipts for the immediately preceding
16 year.

17 ~~(a 5.5) In addition to the privilege tax imposed under~~
18 ~~subsection (a 5), a privilege tax is imposed on the owners~~
19 ~~licensee under paragraph (1) of subsection (c 5) of Section 7~~
20 ~~at the rate of one-third of the owners licensee's adjusted~~
21 ~~gross receipts.~~

22 ~~For the imposition of the privilege tax in this subsection~~
23 ~~(a 5.5), amounts paid pursuant to item (1) of subsection (b) of~~
24 ~~Section 56 of the Illinois Horse Racing Act of 1975 shall not~~
25 ~~be included in the determination of adjusted gross receipts.~~

26 (a-6) From June 28, 2019 (the effective date of Public Act

1 ~~101-31) this amendatory Act of the 101st General Assembly~~ until
2 June 30, 2023, an owners licensee that conducted gambling
3 operations prior to January 1, 2011 shall receive a
4 dollar-for-dollar credit against the tax imposed under this
5 Section for any renovation or construction costs paid by the
6 owners licensee, but in no event shall the credit exceed
7 \$2,000,000.

8 Additionally, from June 28, 2019 (the effective date of
9 Public Act 101-31) ~~this amendatory Act of the 101st General~~
10 ~~Assembly~~ until December 31, 2022, an owners licensee that (i)
11 is located within 15 miles of the Missouri border, and (ii) has
12 at least 3 riverboats, casinos, or their equivalent within a
13 45-mile radius, may be authorized to relocate to a new location
14 with the approval of both the unit of local government
15 designated as the home dock and the Board, so long as the new
16 location is within the same unit of local government and no
17 more than 3 miles away from its original location. Such owners
18 licensee shall receive a credit against the tax imposed under
19 this Section equal to 8% of the total project costs, as
20 approved by the Board, for any renovation or construction costs
21 paid by the owners licensee for the construction of the new
22 facility, provided that the new facility is operational by July
23 1, 2022. In determining whether or not to approve a relocation,
24 the Board must consider the extent to which the relocation will
25 diminish the gaming revenues received by other Illinois gaming
26 facilities.

1 (a-7) Beginning in the initial adjustment year and through
2 the final adjustment year, if the total obligation imposed
3 pursuant to either subsection (a-5) or (a-6) will result in an
4 owners licensee receiving less after-tax adjusted gross
5 receipts than it received in calendar year 2018, then the total
6 amount of privilege taxes that the owners licensee is required
7 to pay for that calendar year shall be reduced to the extent
8 necessary so that the after-tax adjusted gross receipts in that
9 calendar year equals the after-tax adjusted gross receipts in
10 calendar year 2018, but the privilege tax reduction shall not
11 exceed the annual adjustment cap. If pursuant to this
12 subsection (a-7), the total obligation imposed pursuant to
13 either subsection (a-5) or (a-6) shall be reduced, then the
14 owners licensee shall not receive a refund from the State at
15 the end of the subject calendar year but instead shall be able
16 to apply that amount as a credit against any payments it owes
17 to the State in the following calendar year to satisfy its
18 total obligation under either subsection (a-5) or (a-6). The
19 credit for the final adjustment year shall occur in the
20 calendar year following the final adjustment year.

21 If an owners licensee that conducted gambling operations
22 prior to January 1, 2019 expands its riverboat or casino,
23 including, but not limited to, with respect to its gaming
24 floor, additional non-gaming amenities such as restaurants,
25 bars, and hotels and other additional facilities, and incurs
26 construction and other costs related to such expansion from

1 June 28, 2019 (the effective date of Public Act 101-31) ~~this~~
2 ~~amendatory Act of the 101st General Assembly~~ until June 28,
3 2024 (the 5th anniversary of the effective date of Public Act
4 101-31) ~~this amendatory Act of the 101st General Assembly~~, then
5 for each \$15,000,000 spent for any such construction or other
6 costs related to expansion paid by the owners licensee, the
7 final adjustment year shall be extended by one year and the
8 annual adjustment cap shall increase by 0.2% of adjusted gross
9 receipts during each calendar year until and including the
10 final adjustment year. No further modifications to the final
11 adjustment year or annual adjustment cap shall be made after
12 \$75,000,000 is incurred in construction or other costs related
13 to expansion so that the final adjustment year shall not extend
14 beyond the 9th calendar year after the initial adjustment year,
15 not including the initial adjustment year, and the annual
16 adjustment cap shall not exceed 4% of adjusted gross receipts
17 in a particular calendar year. Construction and other costs
18 related to expansion shall include all project related costs,
19 including, but not limited to, all hard and soft costs,
20 financing costs, on or off-site ground, road or utility work,
21 cost of gaming equipment and all other personal property,
22 initial fees assessed for each incremental gaming position, and
23 the cost of incremental land acquired for such expansion. Soft
24 costs shall include, but not be limited to, legal fees,
25 architect, engineering and design costs, other consultant
26 costs, insurance cost, permitting costs, and pre-opening costs

1 related to the expansion, including, but not limited to, any of
2 the following: marketing, real estate taxes, personnel,
3 training, travel and out-of-pocket expenses, supply,
4 inventory, and other costs, and any other project related soft
5 costs.

6 To be eligible for the tax credits in subsection (a-6), all
7 construction contracts shall include a requirement that the
8 contractor enter into a project labor agreement with the
9 building and construction trades council with geographic
10 jurisdiction of the location of the proposed gaming facility.

11 Notwithstanding any other provision of this subsection
12 (a-7), this subsection (a-7) does not apply to an owners
13 licensee unless such owners licensee spends at least
14 \$15,000,000 on construction and other costs related to its
15 expansion, excluding the initial fees assessed for each
16 incremental gaming position.

17 This subsection (a-7) does not apply to owners licensees
18 authorized pursuant to subsection (e-5) of Section 7 of this
19 Act.

20 For purposes of this subsection (a-7):

21 "Building and construction trades council" means any
22 organization representing multiple construction entities that
23 are monitoring or attentive to compliance with public or
24 workers' safety laws, wage and hour requirements, or other
25 statutory requirements or that are making or maintaining
26 collective bargaining agreements.

1 "Initial adjustment year" means the year commencing on
2 January 1 of the calendar year immediately following the
3 earlier of the following:

4 (1) the commencement of gambling operations, either in
5 a temporary or permanent facility, with respect to the
6 owners license authorized under paragraph (1) of
7 subsection (e-5) of Section 7 of this Act; or

8 (2) June 28, 2021 (24 months after the effective date
9 of Public Act 101-31); ~~this amendatory Act of the 101st
10 General Assembly,~~

11 provided the initial adjustment year shall not commence earlier
12 than June 28, 2020 (12 months after the effective date of
13 Public Act 101-31) ~~this amendatory Act of the 101st General
14 Assembly.~~

15 "Final adjustment year" means the 2nd calendar year after
16 the initial adjustment year, not including the initial
17 adjustment year, and as may be extended further as described in
18 this subsection (a-7).

19 "Annual adjustment cap" means 3% of adjusted gross receipts
20 in a particular calendar year, and as may be increased further
21 as otherwise described in this subsection (a-7).

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

25 (a-9) Beginning on January 1, 2020, the calculation of
26 gross receipts or adjusted gross receipts, for the purposes of

1 this Section, for a riverboat, a casino, or an organization
2 gaming facility shall not include the dollar amount of
3 non-cashable vouchers, coupons, and electronic promotions
4 redeemed by wagerers upon the riverboat, in the casino, or in
5 the organization gaming facility up to and including an amount
6 not to exceed 20% of a riverboat's, a casino's, or an
7 organization gaming facility's adjusted gross receipts.

8 The Illinois Gaming Board shall submit to the General
9 Assembly a comprehensive report no later than March 31, 2023
10 detailing, at a minimum, the effect of removing non-cashable
11 vouchers, coupons, and electronic promotions from this
12 calculation on net gaming revenues to the State in calendar
13 years 2020 through 2022, the increase or reduction in wagerers
14 as a result of removing non-cashable vouchers, coupons, and
15 electronic promotions from this calculation, the effect of the
16 tax rates in subsection (a-5) on net gaming revenues to this
17 State, and proposed modifications to the calculation.

18 (a-10) The taxes imposed by this Section shall be paid by
19 the licensed owner or the organization gaming licensee to the
20 Board not later than 5:00 o'clock p.m. of the day after the day
21 when the wagers were made.

22 (a-15) If the privilege tax imposed under subsection (a-3)
23 is no longer imposed pursuant to item (i) of the last paragraph
24 of subsection (a-3), then by June 15 of each year, each owners
25 licensee, other than an owners licensee that admitted 1,000,000
26 persons or fewer in calendar year 2004, must, in addition to

1 the payment of all amounts otherwise due under this Section,
2 pay to the Board a reconciliation payment in the amount, if
3 any, by which the licensed owner's base amount exceeds the
4 amount of net privilege tax paid by the licensed owner to the
5 Board in the then current State fiscal year. A licensed owner's
6 net privilege tax obligation due for the balance of the State
7 fiscal year shall be reduced up to the total of the amount paid
8 by the licensed owner in its June 15 reconciliation payment.
9 The obligation imposed by this subsection (a-15) is binding on
10 any person, firm, corporation, or other entity that acquires an
11 ownership interest in any such owners license. The obligation
12 imposed under this subsection (a-15) terminates on the earliest
13 of: (i) July 1, 2007, (ii) the first day after the effective
14 date of this amendatory Act of the 94th General Assembly that
15 riverboat gambling operations are conducted pursuant to a
16 dormant license, (iii) the first day that riverboat gambling
17 operations are conducted under the authority of an owners
18 license that is in addition to the 10 owners licenses initially
19 authorized under this Act, or (iv) the first day that a
20 licensee under the Illinois Horse Racing Act of 1975 conducts
21 gaming operations with slot machines or other electronic gaming
22 devices. The Board must reduce the obligation imposed under
23 this subsection (a-15) by an amount the Board deems reasonable
24 for any of the following reasons: (A) an act or acts of God,
25 (B) an act of bioterrorism or terrorism or a bioterrorism or
26 terrorism threat that was investigated by a law enforcement

1 agency, or (C) a condition beyond the control of the owners
2 licensee that does not result from any act or omission by the
3 owners licensee or any of its agents and that poses a hazardous
4 threat to the health and safety of patrons. If an owners
5 licensee pays an amount in excess of its liability under this
6 Section, the Board shall apply the overpayment to future
7 payments required under this Section.

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

9 "Act of God" means an incident caused by the operation of
10 an extraordinary force that cannot be foreseen, that cannot be
11 avoided by the exercise of due care, and for which no person
12 can be held liable.

13 "Base amount" means the following:

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

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

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

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

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

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

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

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

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

24 "Net privilege tax" means all privilege taxes paid by a
25 licensed owner to the Board under this Section, less all
26 payments made from the State Gaming Fund pursuant to subsection

1 (b) of this Section.

2 The changes made to this subsection (a-15) by Public Act
3 94-839 are intended to restate and clarify the intent of Public
4 Act 94-673 with respect to the amount of the payments required
5 to be made under this subsection by an owners licensee to the
6 Board.

7 (b) From the tax revenue from riverboat or casino gambling
8 deposited in the State Gaming Fund under this Section, an
9 amount equal to 5% of adjusted gross receipts generated by a
10 riverboat or a casino, other than a riverboat or casino
11 designated in paragraph (1), (3), or (4) of subsection (e-5) of
12 Section 7, shall be paid monthly, subject to appropriation by
13 the General Assembly, to the unit of local government in which
14 the casino is located or that is designated as the home dock of
15 the riverboat. Notwithstanding anything to the contrary,
16 beginning on the first day that an owners licensee under
17 paragraph (1), (2), (3), (4), (5), or (6) of subsection (e-5)
18 of Section 7 conducts gambling operations, either in a
19 temporary facility or a permanent facility, and for 2 years
20 thereafter, a unit of local government designated as the home
21 dock of a riverboat whose license was issued before January 1,
22 2019, other than a riverboat conducting gambling operations in
23 the City of East St. Louis, shall not receive less under this
24 subsection (b) than the amount the unit of local government
25 received under this subsection (b) in calendar year 2018.
26 Notwithstanding anything to the contrary and because the City

1 of East St. Louis is a financially distressed city, beginning
2 on the first day that an owners licensee under paragraph (1),
3 (2), (3), (4), (5), or (6) of subsection (e-5) of Section 7
4 conducts gambling operations, either in a temporary facility or
5 a permanent facility, and for 10 years thereafter, a unit of
6 local government designated as the home dock of a riverboat
7 conducting gambling operations in the City of East St. Louis
8 shall not receive less under this subsection (b) than the
9 amount the unit of local government received under this
10 subsection (b) in calendar year 2018.

11 From the tax revenue deposited in the State Gaming Fund
12 pursuant to riverboat or casino gambling operations conducted
13 by a licensed manager on behalf of the State, an amount equal
14 to 5% of adjusted gross receipts generated pursuant to those
15 riverboat or casino gambling operations shall be paid monthly,
16 subject to appropriation by the General Assembly, to the unit
17 of local government that is designated as the home dock of the
18 riverboat upon which those riverboat gambling operations are
19 conducted or in which the casino is located.

20 From the tax revenue from riverboat or casino gambling
21 deposited in the State Gaming Fund under this Section, an
22 amount equal to 5% of the adjusted gross receipts generated by
23 a riverboat designated in paragraph (3) of subsection (e-5) of
24 Section 7 shall be divided and remitted monthly, subject to
25 appropriation, as follows: 70% to Waukegan, 10% to Park City,
26 15% to North Chicago, and 5% to Lake County.

1 From the tax revenue from riverboat or casino gambling
2 deposited in the State Gaming Fund under this Section, an
3 amount equal to 5% of the adjusted gross receipts generated by
4 a riverboat designated in paragraph (4) of subsection (e-5) of
5 Section 7 shall be remitted monthly, subject to appropriation,
6 as follows: 70% to the City of Rockford, 5% to the City of
7 Loves Park, 5% to the Village of Machesney, and 20% to
8 Winnebago County.

9 From the tax revenue from riverboat or casino gambling
10 deposited in the State Gaming Fund under this Section, an
11 amount equal to 5% of the adjusted gross receipts generated by
12 a riverboat designated in paragraph (5) of subsection (e-5) of
13 Section 7 shall be remitted monthly, subject to appropriation,
14 as follows: 2% to the unit of local government in which the
15 riverboat or casino is located, and 3% shall be distributed:
16 (A) in accordance with a regional capital development plan
17 entered into by the following communities: Village of Beecher,
18 City of Blue Island, Village of Burnham, City of Calumet City,
19 Village of Calumet Park, City of Chicago Heights, City of
20 Country Club Hills, Village of Crestwood, Village of Crete,
21 Village of Dixmoor, Village of Dolton, Village of East Hazel
22 Crest, Village of Flossmoor, Village of Ford Heights, Village
23 of Glenwood, City of Harvey, Village of Hazel Crest, Village of
24 Homewood, Village of Lansing, Village of Lynwood, City of
25 Markham, Village of Matteson, Village of Midlothian, Village of
26 Monee, City of Oak Forest, Village of Olympia Fields, Village

1 of Orland Hills, Village of Orland Park, City of Palos Heights,
2 Village of Park Forest, Village of Phoenix, Village of Posen,
3 Village of Richton Park, Village of Riverdale, Village of
4 Robbins, Village of Sauk Village, Village of South Chicago
5 Heights, Village of South Holland, Village of Steger, Village
6 of Thornton, Village of Tinley Park, Village of University Park
7 and Village of Worth; or (B) if no regional capital development
8 plan exists, equally among the communities listed in item (A)
9 to be used for capital expenditures or public pension payments,
10 or both.

11 Units of local government may refund any portion of the
12 payment that they receive pursuant to this subsection (b) to
13 the riverboat or casino.

14 (b-4) Beginning on the first day the licensee under
15 paragraph (5) of subsection (e-5) of Section 7 conducts
16 gambling operations, either in a temporary facility or a
17 permanent facility, and ending on July 31, 2042, from the tax
18 revenue deposited in the State Gaming Fund under this Section,
19 \$5,000,000 shall be paid annually, subject to appropriation, to
20 the host municipality of that owners licensee of a license
21 issued or re-issued pursuant to Section 7.1 of this Act before
22 January 1, 2012. Payments received by the host municipality
23 pursuant to this subsection (b-4) may not be shared with any
24 other unit of local government.

25 (b-5) Beginning on June 28, 2019 (the effective date of
26 Public Act 101-31) ~~this amendatory Act of the 101st General~~

1 ~~Assembly~~, from the tax revenue deposited in the State Gaming
2 Fund under this Section, an amount equal to 3% of adjusted
3 gross receipts generated by each organization gaming facility
4 located outside Madison County shall be paid monthly, subject
5 to appropriation by the General Assembly, to a municipality
6 other than the Village of Stickney in which each organization
7 gaming facility is located or, if the organization gaming
8 facility is not located within a municipality, to the county in
9 which the organization gaming facility is located, except as
10 otherwise provided in this Section. From the tax revenue
11 deposited in the State Gaming Fund under this Section, an
12 amount equal to 3% of adjusted gross receipts generated by an
13 organization gaming facility located in the Village of Stickney
14 shall be paid monthly, subject to appropriation by the General
15 Assembly, as follows: 25% to the Village of Stickney, 5% to the
16 City of Berwyn, 50% to the Town of Cicero, and 20% to the
17 Stickney Public Health District.

18 From the tax revenue deposited in the State Gaming Fund
19 under this Section, an amount equal to 5% of adjusted gross
20 receipts generated by an organization gaming facility located
21 in the City of Collinsville shall be paid monthly, subject to
22 appropriation by the General Assembly, as follows: 30% to the
23 City of Alton, 30% to the City of East St. Louis, and 40% to the
24 City of Collinsville.

25 Municipalities and counties may refund any portion of the
26 payment that they receive pursuant to this subsection (b-5) to

1 the organization gaming facility.

2 (b-6) Beginning on June 28, 2019 (the effective date of
3 Public Act 101-31) ~~this amendatory Act of the 101st General~~
4 ~~Assembly~~, from the tax revenue deposited in the State Gaming
5 Fund under this Section, an amount equal to 2% of adjusted
6 gross receipts generated by an organization gaming facility
7 located outside Madison County shall be paid monthly, subject
8 to appropriation by the General Assembly, to the county in
9 which the organization gaming facility is located for the
10 purposes of its criminal justice system or health care system.

11 Counties may refund any portion of the payment that they
12 receive pursuant to this subsection (b-6) to the organization
13 gaming facility.

14 (b-7) From the tax revenue from the organization gaming
15 licensee located in one of the following townships of Cook
16 County: Bloom, Bremen, Calumet, Orland, Rich, Thornton, or
17 Worth, an amount equal to 5% of the adjusted gross receipts
18 generated by that organization gaming licensee shall be
19 remitted monthly, subject to appropriation, as follows: 2% to
20 the unit of local government in which the organization gaming
21 licensee is located, and 3% shall be distributed: (A) in
22 accordance with a regional capital development plan entered
23 into by the following communities: Village of Beecher, City of
24 Blue Island, Village of Burnham, City of Calumet City, Village
25 of Calumet Park, City of Chicago Heights, City of Country Club
26 Hills, Village of Crestwood, Village of Crete, Village of

1 Dixmoor, Village of Dolton, Village of East Hazel Crest,
2 Village of Flossmoor, Village of Ford Heights, Village of
3 Glenwood, City of Harvey, Village of Hazel Crest, Village of
4 Homewood, Village of Lansing, Village of Lynwood, City of
5 Markham, Village of Matteson, Village of Midlothian, Village of
6 Monee, City of Oak Forest, Village of Olympia Fields, Village
7 of Orland Hills, Village of Orland Park, City of Palos Heights,
8 Village of Park Forest, Village of Phoenix, Village of Posen,
9 Village of Richton Park, Village of Riverdale, Village of
10 Robbins, Village of Sauk Village, Village of South Chicago
11 Heights, Village of South Holland, Village of Steger, Village
12 of Thornton, Village of Tinley Park, Village of University
13 Park, and Village of Worth; or (B) if no regional capital
14 development plan exists, equally among the communities listed
15 in item (A) to be used for capital expenditures or public
16 pension payments, or both.

17 (b-8) In lieu of the payments under subsection (b) of this
18 Section, from the tax revenue deposited in the State Gaming
19 Fund pursuant to riverboat or casino gambling operations
20 conducted by an owners licensee under paragraph (1) of
21 subsection (e-5) of Section 7, an amount equal to the tax
22 revenue generated ~~the tax revenue~~ from the privilege tax
23 imposed by paragraph (2) of subsection (a-5) that is to be paid
24 to the City of Chicago ~~(a-5.5)~~ shall be paid monthly, subject
25 to appropriation by the General Assembly, as follows: (1) an
26 amount equal to 0.5% of the annual adjusted gross receipts

1 generated by the owners licensee under paragraph (1) of
2 subsection (e-5) of Section 7 to the home rule county in which
3 the owners licensee is located for the purpose of enhancing the
4 county's criminal justice system; and (2) the balance to the
5 City of Chicago and shall be expended or obligated by the City
6 of Chicago for pension payments in accordance with Public Act
7 99-506.

8 (c) Appropriations, as approved by the General Assembly,
9 may be made from the State Gaming Fund to the Board (i) for the
10 administration and enforcement of this Act and the Video Gaming
11 Act, (ii) for distribution to the Department of State Police
12 and to the Department of Revenue for the enforcement of this
13 Act, and the Video Gaming Act, and (iii) to the Department of
14 Human Services for the administration of programs to treat
15 problem gambling, including problem gambling from sports
16 wagering. The Board's annual appropriations request must
17 separately state its funding needs for the regulation of gaming
18 authorized under Section 7.7, riverboat gaming, casino gaming,
19 video gaming, and sports wagering.

20 (c-2) An amount equal to 2% of the adjusted gross receipts
21 generated by an organization gaming facility located within a
22 home rule county with a population of over 3,000,000
23 inhabitants shall be paid, subject to appropriation from the
24 General Assembly, from the State Gaming Fund to the home rule
25 county in which the organization gaming licensee is located for
26 the purpose of enhancing the county's criminal justice system.

1 (c-3) Appropriations, as approved by the General Assembly,
2 may be made from the tax revenue deposited into the State
3 Gaming Fund from organization gaming licensees pursuant to this
4 Section for the administration and enforcement of this Act.

5 (c-4) After payments required under subsections (b),
6 (b-5), (b-6), (b-7), (c), (c-2), and (c-3) have been made from
7 the tax revenue from organization gaming licensees deposited
8 into the State Gaming Fund under this Section, all remaining
9 amounts from organization gaming licensees shall be
10 transferred into the Capital Projects Fund.

11 (c-5) (Blank).

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

16 (c-15) After the payments required under subsections (b),
17 (c), and (c-5) have been made, an amount equal to 2% of the
18 adjusted gross receipts of (1) an owners licensee that
19 relocates pursuant to Section 11.2, (2) an owners licensee
20 conducting riverboat gambling operations pursuant to an owners
21 license that is initially issued after June 25, 1999, or (3)
22 the first riverboat gambling operations conducted by a licensed
23 manager on behalf of the State under Section 7.3, whichever
24 comes first, shall be paid, subject to appropriation from the
25 General Assembly, from the State Gaming Fund to each home rule
26 county with a population of over 3,000,000 inhabitants for the

1 purpose of enhancing the county's criminal justice system.

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

7 (c-21) After the payments required under subsections (b),
8 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), and (c-4) have
9 been made, an amount equal to 0.5% ~~2%~~ of the adjusted gross
10 receipts generated by the owners licensee under paragraph (1)
11 of subsection (e-5) of Section 7 shall be paid monthly, subject
12 to appropriation from the General Assembly, from the State
13 Gaming Fund to the home rule county in which the owners
14 licensee is located for the purpose of enhancing the county's
15 criminal justice system.

16 (c-22) After the payments required under subsections (b),
17 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), (c-4), and
18 (c-21) have been made, an amount equal to 2% of the adjusted
19 gross receipts generated by the owners licensee under paragraph
20 (5) of subsection (e-5) of Section 7 shall be paid, subject to
21 appropriation from the General Assembly, from the State Gaming
22 Fund to the home rule county in which the owners licensee is
23 located for the purpose of enhancing the county's criminal
24 justice system.

25 (c-25) From July 1, 2013 and each July 1 thereafter through
26 July 1, 2019, \$1,600,000 shall be transferred from the State

1 Gaming Fund to the Chicago State University Education
2 Improvement Fund.

3 On July 1, 2020 and each July 1 thereafter, \$3,000,000
4 shall be transferred from the State Gaming Fund to the Chicago
5 State University Education Improvement Fund.

6 (c-30) On July 1, 2013 or as soon as possible thereafter,
7 \$92,000,000 shall be transferred from the State Gaming Fund to
8 the School Infrastructure Fund and \$23,000,000 shall be
9 transferred from the State Gaming Fund to the Horse Racing
10 Equity Fund.

11 (c-35) Beginning on July 1, 2013, in addition to any amount
12 transferred under subsection (c-30) of this Section,
13 \$5,530,000 shall be transferred monthly from the State Gaming
14 Fund to the School Infrastructure Fund.

15 (d) From time to time, the Board shall transfer the
16 remainder of the funds generated by this Act into the Education
17 Assistance Fund, created by Public Act 86-0018, of the State of
18 Illinois.

19 (e) Nothing in this Act shall prohibit the unit of local
20 government designated as the home dock of the riverboat from
21 entering into agreements with other units of local government
22 in this State or in other states to share its portion of the
23 tax revenue.

24 (f) To the extent practicable, the Board shall administer
25 and collect the wagering taxes imposed by this Section in a
26 manner consistent with the provisions of Sections 4, 5, 5a, 5b,

1 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of the
2 Retailers' Occupation Tax Act and Section 3-7 of the Uniform
3 Penalty and Interest Act.

4 (Source: P.A. 101-31, Article 25, Section 25-910, eff. 6-28-19;
5 101-31, Article 35, Section 35-55, eff. 6-28-19; revised
6 8-23-19.)

7 Section 10. The State Fair Gaming Act is amended by
8 changing Sections 30-5, 30-10, and 30-15 as follows:

9 (230 ILCS 50/30-5)

10 Sec. 30-5. Definitions. As used in this Act:

11 "Board" means the Illinois Gaming Board.

12 "Department" means the Department of Agriculture.

13 "State Fair" has the meaning given to that term in the
14 State Fair Act.

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

16 (230 ILCS 50/30-10)

17 Sec. 30-10. Gaming ~~Gambling~~ at the State Fair.

18 (a) The Board shall issue a licensed establishment license
19 ~~as provided under Section 25 of the Video Gaming Act to the~~
20 Department to operate video gaming ~~a concessioner who will~~
21 ~~operate~~ at the Illinois State Fairgrounds and at the DuQuoin
22 State Fairgrounds. The Department shall select, ~~concessioner~~
23 ~~shall be chosen~~ under the Illinois Procurement Code,

1 Board-licensed terminal operators for an operational period
2 not to exceed 3 years. At the conclusion of each 3-year cycle,
3 the Illinois Procurement Code shall be used to determine the
4 new terminal operators ~~concessioner~~.

5 (b) Moneys bid by the terminal operators ~~concessioner~~ shall
6 be deposited into the State Fairgrounds Capital Improvements
7 and Harness Racing Fund.

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

9 (230 ILCS 50/30-15)

10 Sec. 30-15. Video gaming at the State Fair.

11 (a) The Department ~~concessioner~~ ~~issued a licensed~~
12 ~~establishment license under Section 30-10~~ may operate: (1) up
13 to 50 video gaming terminals as provided in the Video Gaming
14 Act during the scheduled dates of the Illinois State Fair; and
15 (2) up to 30 video gaming terminals as provided in the Video
16 Gaming Act during the scheduled dates of the DuQuoin State
17 Fair.

18 (b) No more than 10 video gaming terminals may be placed in
19 any temporary pavilion where alcoholic beverages are served at
20 either State Fair.

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

22 Section 99. Effective date. This Act takes effect upon
23 becoming law."