



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

SB2742

Introduced 1/29/2020, by Sen. Donald P. DeWitte

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 Illinois 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 17139 HLH 66540 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

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 subsection (a-1) of this
11 Section, Section 8a, subdivision (h) (1) of Section 12a, Section
12 13a.6, and items 13, 14, 15, and 16 of Section 15, all money
13 received by the Department under this Act, including payments
14 made to the Department by member jurisdictions participating in
15 the International Fuel Tax Agreement, shall be deposited in a
16 special fund in the State treasury, to be known as the "Motor
17 Fuel Tax Fund", and shall 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; the remainder of the tax collected on
22 special fuel under paragraph (b) of Section 2 and Section 13a
23 of this Act shall be deposited into the Road Fund;

24 (a-1) Beginning on July 1, 2019, an amount equal to the

1 amount of tax collected under subsection (a) of Section 2 as a
2 result of the increase in the tax rate under Public Act 101-32
3 ~~this amendatory Act of the 101st General Assembly~~ shall be
4 transferred each month into the Transportation Renewal Fund; ~~:-~~

5 (b) \$420,000 shall be transferred each month to the State
6 Boating Act Fund to be used by the Department of Natural
7 Resources for the purposes specified in Article X of the Boat
8 Registration and Safety Act;

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

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

1 actually made. To meet the requirements of this subsection, the
2 Illinois Commerce Commission shall develop annual and 5-year
3 project plans of rail crossing capital improvements that will
4 be paid for with moneys from the Grade Crossing Protection
5 Fund. The annual project plan shall identify projects for the
6 succeeding fiscal year and the 5-year project plan shall
7 identify projects for the 5 directly succeeding fiscal years.
8 The Commission shall submit the annual and 5-year project plans
9 for this Fund to the Governor, the President of the Senate, the
10 Senate Minority Leader, the Speaker of the House of
11 Representatives, and the Minority Leader of the House of
12 Representatives on the first Wednesday in April of each year;

13 (d) of the amount remaining after allocations provided for
14 in subsections (a), (a-1), (b)1 and (c), a sufficient amount
15 shall be reserved to pay all of the following:

16 (1) the costs of the Department of Revenue in
17 administering this Act;

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

22 (3) refunds provided for in Section 13, refunds for
23 overpayment of decal fees paid under Section 13a.4 of this
24 Act, and refunds provided for under the terms of the
25 International Fuel Tax Agreement referenced in Section
26 14a;

1 (4) from October 1, 1985 until June 30, 1994, the
2 administration of the Vehicle Emissions Inspection Law,
3 which amount shall be certified monthly by the
4 Environmental Protection Agency to the State Comptroller
5 and shall promptly be transferred by the State Comptroller
6 and Treasurer from the Motor Fuel Tax Fund to the Vehicle
7 Inspection Fund, and for the period July 1, 1994 through
8 June 30, 2000, one-twelfth of \$25,000,000 each month, for
9 the period July 1, 2000 through June 30, 2003, one-twelfth
10 of \$30,000,000 each month, and \$15,000,000 on July 1, 2003,
11 and \$15,000,000 on January 1, 2004, and \$15,000,000 on each
12 July 1 and October 1, or as soon thereafter as may be
13 practical, during the period July 1, 2004 through June 30,
14 2012, and \$30,000,000 on June 1, 2013, or as soon
15 thereafter as may be practical, and \$15,000,000 on July 1
16 and October 1, or as soon thereafter as may be practical,
17 during the period of July 1, 2013 through June 30, 2015,
18 for the administration of the Vehicle Emissions Inspection
19 Law of 2005, to be transferred by the State Comptroller and
20 Treasurer from the Motor Fuel Tax Fund into the Vehicle
21 Inspection Fund;

22 (4.5) beginning on July 1, 2019, the costs of the
23 Environmental Protection Agency for the administration of
24 the Vehicle Emissions Inspection Law of 2005 shall be paid,
25 subject to appropriation, from the Motor Fuel Tax Fund into
26 the Vehicle Inspection Fund; beginning in 2019, no later

1 than December 31 of each year, or as soon thereafter as
2 practical, the State Comptroller shall direct and the State
3 Treasurer shall transfer from the Vehicle Inspection Fund
4 to the Motor Fuel Tax Fund any balance remaining in the
5 Vehicle Inspection Fund in excess of \$2,000,000;

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

7 (6) payment of motor fuel use taxes due to member
8 jurisdictions under the terms of the International Fuel Tax
9 Agreement. The Department shall certify these amounts to
10 the Comptroller by the 15th day of each month; the
11 Comptroller shall cause orders to be drawn for such
12 amounts, and the Treasurer shall administer those amounts
13 on or before the last day of each month;

14 (e) after allocations for the purposes set forth in
15 subsections (a), (a-1), (b), (c), (d) and (d), the remaining amount
16 shall be apportioned as follows:

17 (1) Until January 1, 2000, 58.4%, and beginning January
18 1, 2000, 45.6% shall be deposited as follows:

19 (A) 37% into the State Construction Account Fund,
20 and

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

26 (2) Until January 1, 2000, 41.6%, and beginning January

1 1, 2000, 54.4% shall be transferred to the Department of
2 Transportation to be distributed as follows:

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

4 (B) 16.74% to the counties of the State having
5 1,000,000 or more inhabitants,

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

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

9 If a township is dissolved under Article 24 of the
10 Township Code, McHenry County shall receive any moneys that
11 would have been distributed to the township under this
12 subparagraph, except that a municipality that assumes the
13 powers and responsibilities of a road district under
14 paragraph (6) of Section 24-35 of the Township Code shall
15 receive any moneys that would have been distributed to the
16 township in a percent equal to the area of the dissolved
17 road district or portion of the dissolved road district
18 over which the municipality assumed the powers and
19 responsibilities compared to the total area of the
20 dissolved township. The moneys received under this
21 subparagraph shall be used in the geographic area of the
22 dissolved township. If a township is reconstituted as
23 provided under Section 24-45 of the Township Code, McHenry
24 County or a municipality shall no longer be distributed
25 moneys under this subparagraph.

26 Absent an enacted appropriation in any State fiscal year,

1 this subsection shall constitute a continuing appropriation to
2 the Department of Transportation of all amounts necessary for
3 the purpose of making distributions to municipalities,
4 counties, and road districts, as provided in paragraph (2) of
5 this subsection (e). If an appropriation to the Department of
6 Transportation of the amounts directed under this subsection
7 (e) is enacted on or after July 1 of any calendar year, then
8 the continuing appropriation shall discontinue for that State
9 fiscal year, and the enacted appropriation shall supersede.

10 As soon as may be after the first day of each month, the
11 Department of Transportation shall allot to each municipality
12 its share of the amount apportioned to the several
13 municipalities which shall be in proportion to the population
14 of such municipalities as determined by the last preceding
15 municipal census if conducted by the Federal Government or
16 Federal census. If territory is annexed to any municipality
17 subsequent to the time of the last preceding census the
18 corporate authorities of such municipality may cause a census
19 to be taken of such annexed territory and the population so
20 ascertained for such territory shall be added to the population
21 of the municipality as determined by the last preceding census
22 for the purpose of determining the allotment for that
23 municipality. If the population of any municipality was not
24 determined by the last Federal census preceding any
25 apportionment, the apportionment to such municipality shall be
26 in accordance with any census taken by such municipality. Any

1 municipal census used in accordance with this Section shall be
2 certified to the Department of Transportation by the clerk of
3 such municipality, and the accuracy thereof shall be subject to
4 approval of the Department which may make such corrections as
5 it ascertains to be necessary.

6 As soon as may be after the first day of each month, the
7 Department of Transportation shall allot to each county its
8 share of the amount apportioned to the several counties of the
9 State as herein provided. Each allotment to the several
10 counties having less than 1,000,000 inhabitants shall be in
11 proportion to the amount of motor vehicle license fees received
12 from the residents of such counties, respectively, during the
13 preceding calendar year. The Secretary of State shall, on or
14 before April 15 of each year, transmit to the Department of
15 Transportation a full and complete report showing the amount of
16 motor vehicle license fees received from the residents of each
17 county, respectively, during the preceding calendar year. The
18 Department of Transportation shall, each month, use for
19 allotment purposes the last such report received from the
20 Secretary of State.

21 As soon as may be after the first day of each month, the
22 Department of Transportation shall allot to the several
23 counties their share of the amount apportioned for the use of
24 road districts. The allotment shall be apportioned among the
25 several counties in the State in the proportion which the total
26 mileage of township or district roads in the respective

1 counties bears to the total mileage of all township and
2 district roads in the State. Funds allotted to the respective
3 counties for the use of road districts therein shall be
4 allocated to the several road districts in the county in the
5 proportion which the total mileage of such township or district
6 roads in the respective road districts bears to the total
7 mileage of all such township or district roads in the county.
8 After July 1 of any year prior to 2011, no allocation shall be
9 made for any road district unless it levied a tax for road and
10 bridge purposes in an amount which will require the extension
11 of such tax against the taxable property in any such road
12 district at a rate of not less than either .08% of the value
13 thereof, based upon the assessment for the year immediately
14 prior to the year in which such tax was levied and as equalized
15 by the Department of Revenue or, in DuPage County, an amount
16 equal to or greater than \$12,000 per mile of road under the
17 jurisdiction of the road district, whichever is less. Beginning
18 July 1, 2011 and each July 1 thereafter, an allocation shall be
19 made for any road district if it levied a tax for road and
20 bridge purposes. In counties other than DuPage County, if the
21 amount of the tax levy requires the extension of the tax
22 against the taxable property in the road district at a rate
23 that is less than 0.08% of the value thereof, based upon the
24 assessment for the year immediately prior to the year in which
25 the tax was levied and as equalized by the Department of
26 Revenue, then the amount of the allocation for that road

1 district shall be a percentage of the maximum allocation equal
2 to the percentage obtained by dividing the rate extended by the
3 district by 0.08%. In DuPage County, if the amount of the tax
4 levy requires the extension of the tax against the taxable
5 property in the road district at a rate that is less than the
6 lesser of (i) 0.08% of the value of the taxable property in the
7 road district, based upon the assessment for the year
8 immediately prior to the year in which such tax was levied and
9 as equalized by the Department of Revenue, or (ii) a rate that
10 will yield an amount equal to \$12,000 per mile of road under
11 the jurisdiction of the road district, then the amount of the
12 allocation for the road district shall be a percentage of the
13 maximum allocation equal to the percentage obtained by dividing
14 the rate extended by the district by the lesser of (i) 0.08% or
15 (ii) the rate that will yield an amount equal to \$12,000 per
16 mile of road under the jurisdiction of the road district.

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

1 district for an allotment under this Section. Beginning in 2011
2 and thereafter, if any road district has levied a special tax
3 for road purposes under Sections 6-601, 6-602, and 6-603 of the
4 Illinois Highway Code, and the tax was levied in an amount that
5 would require extension at a rate of not less than 0.08% of the
6 value of the taxable property of that road district, as
7 equalized or assessed by the Department of Revenue or, in
8 DuPage County, an amount equal to or greater than \$12,000 per
9 mile of road under the jurisdiction of the road district,
10 whichever is less, that levy shall be deemed a proper
11 compliance with this Section and shall qualify such road
12 district for a full, rather than proportionate, allotment under
13 this Section. If the levy for the special tax is less than
14 0.08% of the value of the taxable property, or, in DuPage
15 County if the levy for the special tax is less than the lesser
16 of (i) 0.08% or (ii) \$12,000 per mile of road under the
17 jurisdiction of the road district, and if the levy for the
18 special tax is more than any other levy for road and bridge
19 purposes, then the levy for the special tax qualifies the road
20 district for a proportionate, rather than full, allotment under
21 this Section. If the levy for the special tax is equal to or
22 less than any other levy for road and bridge purposes, then any
23 allotment under this Section shall be determined by the other
24 levy for road and bridge purposes.

25 Prior to 2011, if a township has transferred to the road
26 and bridge fund money which, when added to the amount of any

1 tax levy of the road district would be the equivalent of a tax
2 levy requiring extension at a rate of at least .08%, or, in
3 DuPage County, an amount equal to or greater than \$12,000 per
4 mile of road under the jurisdiction of the road district,
5 whichever is less, such transfer, together with any such tax
6 levy, shall be deemed a proper compliance with this Section and
7 shall qualify the road district for an allotment under this
8 Section.

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

1 equal to or greater than \$12,000 per mile of road under the
2 jurisdiction of the road district, whichever is less.

3 As used in this Section, the term "road district" means any
4 road district, including a county unit road district, provided
5 for by the Illinois Highway Code; and the term "township or
6 district road" means any road in the township and district road
7 system as defined in the Illinois Highway Code. For the
8 purposes of this Section, "township or district road" also
9 includes such roads as are maintained by park districts, forest
10 preserve districts and conservation districts. The Department
11 of Transportation shall determine the mileage of all township
12 and district roads for the purposes of making allotments and
13 allocations of motor fuel tax funds for use in road districts.

14 Payment of motor fuel tax moneys to municipalities and
15 counties shall be made as soon as possible after the allotment
16 is made. The treasurer of the municipality or county may invest
17 these funds until their use is required and the interest earned
18 by these investments shall be limited to the same uses as the
19 principal funds.

20 (Source: P.A. 101-32, eff. 6-28-19; 101-230, eff. 8-9-19;
21 101-493, eff. 8-23-19; revised 9-24-19.)

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

24 (50 ILCS 750/30)

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

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

3 (a) A special fund in the State treasury known as the
4 Wireless Service Emergency Fund shall be renamed the Statewide
5 9-1-1 Fund. Any appropriations made from the Wireless Service
6 Emergency Fund shall be payable from the Statewide 9-1-1 Fund.
7 The Fund shall consist of the following:

8 (1) 9-1-1 wireless surcharges assessed under the
9 Wireless Emergency Telephone Safety Act.

10 (2) 9-1-1 surcharges assessed under Section 20 of this
11 Act.

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

14 (4) Any appropriations, grants, or gifts made to the
15 Fund.

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

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

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

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

25 (A) \$0.013 shall be distributed monthly in equal
26 amounts to each County Emergency Telephone System

1 Board or qualified governmental entity in counties
2 with a population under 100,000 according to the most
3 recent census data which is authorized to serve as a
4 primary wireless 9-1-1 public safety answering point
5 for the county and to provide wireless 9-1-1 service as
6 prescribed by subsection (b) of Section 15.6a of this
7 Act, and which does provide such service.

8 (B) \$0.033 shall be transferred by the Comptroller
9 at the direction of the Department to the Wireless
10 Carrier Reimbursement Fund until June 30, 2017; from
11 July 1, 2017 through June 30, 2018, \$0.026 shall be
12 transferred; from July 1, 2018 through June 30, 2019,
13 \$0.020 shall be transferred; from July 1, 2019, through
14 June 30, 2020, \$0.013 shall be transferred; from July
15 1, 2020 through June 30, 2021, \$0.007 will be
16 transferred; and after June 30, 2021, no transfer shall
17 be made to the Wireless Carrier Reimbursement Fund.

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

21 (D) Beginning January 1, 2018, until June 30, 2020,
22 \$0.12, and on and after July 1, 2020, \$0.04 shall be
23 used to make monthly proportional grants to the
24 appropriate 9-1-1 Authority currently taking wireless
25 9-1-1 based upon the United States Postal Zip Code of
26 the billing addresses of subscribers wireless

1 carriers.

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

8 (F) On and after July 1, 2020, \$0.13 shall be used
9 for the implementation of and continuing expenses for
10 the Statewide NG9-1-1 system.

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

14 (A) The Fund shall pay monthly to:

15 (i) the 9-1-1 Authorities that imposed
16 surcharges under Section 15.3 of this Act and were
17 required to report to the Illinois Commerce
18 Commission under Section 27 of the Wireless
19 Emergency Telephone Safety Act on October 1, 2014,
20 except a 9-1-1 Authority in a municipality with a
21 population in excess of 500,000, an amount equal to
22 the average monthly wireline and VoIP surcharge
23 revenue attributable to the most recent 12-month
24 period reported to the Department under that
25 Section for the October 1, 2014 filing, subject to
26 the power of the Department to investigate the

1 amount reported and adjust the number by order
2 under Article X of the Public Utilities Act, so
3 that the monthly amount paid under this item
4 accurately reflects one-twelfth of the aggregate
5 wireline and VoIP surcharge revenue properly
6 attributable to the most recent 12-month period
7 reported to the Commission; or

8 (ii) county qualified governmental entities
9 that did not impose a surcharge under Section 15.3
10 as of December 31, 2015, and counties that did not
11 impose a surcharge as of June 30, 2015, an amount
12 equivalent to their population multiplied by .37
13 multiplied by the rate of \$0.69; counties that are
14 not county qualified governmental entities and
15 that did not impose a surcharge as of December 31,
16 2015, shall not begin to receive the payment
17 provided for in this subsection until E9-1-1 and
18 wireless E9-1-1 services are provided within their
19 counties; or

20 (iii) counties without 9-1-1 service that had
21 a surcharge in place by December 31, 2015, an
22 amount equivalent to their population multiplied
23 by .37 multiplied by their surcharge rate as
24 established by the referendum.

25 (B) All 9-1-1 network costs for systems outside of
26 municipalities with a population of at least 500,000

1 shall be paid by the Department directly to the
2 vendors.

3 (C) All expenses incurred by the Administrator and
4 the Statewide 9-1-1 Advisory Board and costs
5 associated with procurement under Section 15.6b
6 including requests for information and requests for
7 proposals.

8 (D) Funds may be held in reserve by the Statewide
9 9-1-1 Advisory Board and disbursed by the Department
10 for grants under Section 15.4b of this Act and for
11 NG9-1-1 expenses up to \$12.5 million per year in State
12 fiscal years 2016 and 2017; up to \$20 million in State
13 fiscal year 2018; up to \$20.9 million in State fiscal
14 year 2019; up to \$15.3 million in State fiscal year
15 2020; up to \$16.2 million in State fiscal year 2021; up
16 to \$23.1 million in State fiscal year 2022; and up to
17 \$17.0 million per year for State fiscal year 2023 and
18 each year thereafter. The amount held in reserve in
19 State fiscal years 2018 and 2019 shall not be less than
20 \$6.5 million. Disbursements under this subparagraph
21 (D) shall be prioritized as follows: (i) consolidation
22 grants prioritized under subsection (a) of Section
23 15.4b of this Act; (ii) NG9-1-1 expenses; and (iii)
24 consolidation grants under Section 15.4b of this Act
25 for consolidation expenses incurred between January 1,
26 2010, and January 1, 2016.

1 (E) All remaining funds per remit month shall be
2 used to make monthly proportional grants to the
3 appropriate 9-1-1 Authority currently taking wireless
4 9-1-1 based upon the United States Postal Zip Code of
5 the billing addresses of subscribers of wireless
6 carriers.

7 (c) The moneys deposited into the Statewide 9-1-1 Fund
8 under this Section shall not be subject to administrative
9 charges or chargebacks unless otherwise authorized by this Act.

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

22 (e) Absent an enacted appropriation in any State fiscal
23 year, this subsection shall constitute a continuing
24 appropriation to the Department of all amounts necessary for
25 the purpose of making distributions as provided in subsection
26 (b). If an appropriation to the Department of the amounts set

1 forth in subsection (b) is enacted on or after July 1 of any
2 calendar year, then the continuing appropriation shall
3 discontinue for that State fiscal year, and the enacted
4 appropriation shall supersede.

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

6 Section 20. The Illinois Gambling Act is amended by
7 changing Sections 12 and 13 as follows:

8 (230 ILCS 10/12) (from Ch. 120, par. 2412)

9 Sec. 12. Admission tax; fees.

10 (a) A tax is hereby imposed upon admissions to riverboat
11 and casino gambling facilities operated by licensed owners
12 authorized pursuant to this Act. Until July 1, 2002, the rate
13 is \$2 per person admitted. From July 1, 2002 until July 1,
14 2003, the rate is \$3 per person admitted. From July 1, 2003
15 until August 23, 2005 (the effective date of Public Act
16 94-673), for a licensee that admitted 1,000,000 persons or
17 fewer in the previous calendar year, the rate is \$3 per person
18 admitted; for a licensee that admitted more than 1,000,000 but
19 no more than 2,300,000 persons in the previous calendar year,
20 the rate is \$4 per person admitted; and for a licensee that
21 admitted more than 2,300,000 persons in the previous calendar
22 year, the rate is \$5 per person admitted. Beginning on August
23 23, 2005 (the effective date of Public Act 94-673), for a
24 licensee that admitted 1,000,000 persons or fewer in calendar

1 year 2004, the rate is \$2 per person admitted, and for all
2 other licensees, including licensees that were not conducting
3 gambling operations in 2004, the rate is \$3 per person
4 admitted. This admission tax is imposed upon the licensed owner
5 conducting gambling.

6 (1) The admission tax shall be paid for each admission,
7 except that a person who exits a riverboat gambling
8 facility and reenters that riverboat gambling facility
9 within the same gaming day shall be subject only to the
10 initial admission tax.

11 (2) (Blank).

12 (3) The riverboat licensee may issue tax-free passes to
13 actual and necessary officials and employees of the
14 licensee or other persons actually working on the
15 riverboat.

16 (4) The number and issuance of tax-free passes is
17 subject to the rules of the Board, and a list of all
18 persons to whom the tax-free passes are issued shall be
19 filed with the Board.

20 (a-5) A fee is hereby imposed upon admissions operated by
21 licensed managers on behalf of the State pursuant to Section
22 7.3 at the rates provided in this subsection (a-5). For a
23 licensee that admitted 1,000,000 persons or fewer in the
24 previous calendar year, the rate is \$3 per person admitted; for
25 a licensee that admitted more than 1,000,000 but no more than
26 2,300,000 persons in the previous calendar year, the rate is \$4

1 per person admitted; and for a licensee that admitted more than
2 2,300,000 persons in the previous calendar year, the rate is \$5
3 per person admitted.

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

5 (2) (Blank).

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

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

13 (b) Except as provided in subsection (b-5), from the tax
14 imposed under subsection (a) and the fee imposed under
15 subsection (a-5), a municipality shall receive from the State
16 \$1 for each person embarking on a riverboat docked within the
17 municipality or entering a casino located within the
18 municipality, and a county shall receive \$1 for each person
19 entering a casino or embarking on a riverboat docked within the
20 county but outside the boundaries of any municipality. The
21 municipality's or county's share shall be collected by the
22 Board on behalf of the State and remitted quarterly by the
23 State, ~~subject to appropriation,~~ to the treasurer of the unit
24 of local government for deposit in the general fund.

25 (b-5) From the tax imposed under subsection (a) and the fee
26 imposed under subsection (a-5), \$1 for each person embarking on

1 a riverboat designated in paragraph (4) of subsection (e-5) of
2 Section 7 shall be divided as follows: \$0.70 to the City of
3 Rockford, \$0.05 to the City of Loves Park, \$0.05 to the Village
4 of Machesney Park, and \$0.20 to Winnebago County.

5 The municipality's or county's share shall be collected by
6 the Board on behalf of the State and remitted monthly by the
7 State, ~~subject to appropriation,~~ to the treasurer of the unit
8 of local government for deposit in the general fund.

9 (b-10) From the tax imposed under subsection (a) and the
10 fee imposed under subsection (a-5), \$1 for each person
11 embarking on a riverboat or entering a casino designated in
12 paragraph (1) of subsection (e-5) of Section 7 shall be divided
13 as follows: \$0.70 to the City of Chicago, \$0.15 to the Village
14 of Maywood, and \$0.15 to the Village of Summit.

15 The municipality's or county's share shall be collected by
16 the Board on behalf of the State and remitted monthly by the
17 State, ~~subject to appropriation,~~ to the treasurer of the unit
18 of local government for deposit in the general fund.

19 (b-15) From the tax imposed under subsection (a) and the
20 fee imposed under subsection (a-5), \$1 for each person
21 embarking on a riverboat or entering a casino designated in
22 paragraph (2) of subsection (e-5) of Section 7 shall be divided
23 as follows: \$0.70 to the City of Danville and \$0.30 to
24 Vermilion County.

25 The municipality's or county's share shall be collected by
26 the Board on behalf of the State and remitted monthly by the

1 State, ~~subject to appropriation,~~ to the treasurer of the unit
2 of local government for deposit in the general fund.

3 (b-20) Absent an enacted appropriation in any State fiscal
4 year, this subsection (b-20) shall constitute a continuing
5 appropriation of all amounts necessary for the purpose of
6 making distributions to municipalities and counties as
7 provided in subsection (b), (b-5), (b-10), and (b-15). If an
8 appropriation of the amounts set forth in those subsections is
9 enacted on or after July 1 of any calendar year, then the
10 continuing appropriation shall discontinue for that State
11 fiscal year, and the enacted appropriation shall supersede.

12 (c) The licensed owner shall pay the entire admission tax
13 to the Board and the licensed manager shall pay the entire
14 admission fee to the Board. Such payments shall be made daily.
15 Accompanying each payment shall be a return on forms provided
16 by the Board which shall include other information regarding
17 admissions as the Board may require. Failure to submit either
18 the payment or the return within the specified time may result
19 in suspension or revocation of the owners or managers license.

20 (c-5) A tax is imposed on admissions to organization gaming
21 facilities at the rate of \$3 per person admitted by an
22 organization gaming licensee. The tax is imposed upon the
23 organization gaming licensee.

24 (1) The admission tax shall be paid for each admission,
25 except that a person who exits an organization gaming
26 facility and reenters that organization gaming facility

1 within the same gaming day, as the term "gaming day" is
2 defined by the Board by rule, shall be subject only to the
3 initial admission tax. The Board shall establish, by rule,
4 a procedure to determine whether a person admitted to an
5 organization gaming facility has paid the admission tax.

6 (2) An organization gaming licensee may issue tax-free
7 passes to actual and necessary officials and employees of
8 the licensee and other persons associated with its gaming
9 operations.

10 (3) The number and issuance of tax-free passes is
11 subject to the rules of the Board, and a list of all
12 persons to whom the tax-free passes are issued shall be
13 filed with the Board.

14 (4) The organization gaming licensee shall pay the
15 entire admission tax to the Board.

16 Such payments shall be made daily. Accompanying each
17 payment shall be a return on forms provided by the Board, which
18 shall include other information regarding admission as the
19 Board may require. Failure to submit either the payment or the
20 return within the specified time may result in suspension or
21 revocation of the organization gaming license.

22 From the tax imposed under this subsection (c-5), a
23 municipality other than the Village of Stickney or the City of
24 Collinsville in which an organization gaming facility is
25 located, or if the organization gaming facility is not located
26 within a municipality, then the county in which the

1 organization gaming facility is located, except as otherwise
2 provided in this Section, shall receive, subject to
3 appropriation, \$1 for each person who enters the organization
4 gaming facility. For each admission to the organization gaming
5 facility in excess of 1,500,000 in a year, from the tax imposed
6 under this subsection (c-5), the county in which the
7 organization gaming facility is located shall receive, subject
8 to appropriation, \$0.30, which shall be in addition to any
9 other moneys paid to the county under this Section.

10 From the tax imposed under this subsection (c-5) on an
11 organization gaming facility located in the Village of
12 Stickney, \$1 for each person who enters the organization gaming
13 facility shall be distributed as follows, subject to
14 appropriation: \$0.24 to the Village of Stickney, \$0.49 to the
15 Town of Cicero, \$0.05 to the City of Berwyn, and \$0.17 to the
16 Stickney Public Health District, and \$0.05 to the City of
17 Bridgeview.

18 From the tax imposed under this subsection (c-5) on an
19 organization gaming facility located in the City of
20 Collinsville, the following shall each receive 10 cents for
21 each person who enters the organization gaming facility,
22 subject to appropriation: the Village of Alorton; the Village
23 of Washington Park; State Park Place; the Village of Fairmont
24 City; the City of Centreville; the Village of Brooklyn; the
25 City of Venice; the City of Madison; the Village of Caseyville;
26 and the Village of Pontoon Beach.

1 On the 25th day of each month, all amounts remaining after
2 payments required under this subsection (c-5) have been made
3 shall be transferred into the Capital Projects Fund.

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. 101-31, eff. 6-28-19.)

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 and ending upon the
14 imposition of the privilege tax under subsection (a-5) of this
15 Section, a privilege tax is imposed on persons engaged in the
16 business of conducting gambling operations, other than
17 licensed managers conducting riverboat gambling operations on
18 behalf of the State, based on the adjusted gross receipts
19 received by a licensed owner from gambling games authorized
20 under this Act at the following rates:

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

23 22.5% of annual adjusted gross receipts in excess of
24 \$25,000,000 but not exceeding \$50,000,000;

25 27.5% of annual adjusted gross receipts in excess of
26 \$50,000,000 but not exceeding \$75,000,000;

1 32.5% of annual adjusted gross receipts in excess of
2 \$75,000,000 but not exceeding \$100,000,000;

3 37.5% of annual adjusted gross receipts in excess of
4 \$100,000,000 but not exceeding \$150,000,000;

5 45% of annual adjusted gross receipts in excess of
6 \$150,000,000 but not exceeding \$200,000,000;

7 50% of annual adjusted gross receipts in excess of
8 \$200,000,000.

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

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

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

1 22.5% of annual adjusted gross receipts in excess of
2 \$25,000,000 but not exceeding \$50,000,000;

3 27.5% of annual adjusted gross receipts in excess of
4 \$50,000,000 but not exceeding \$75,000,000;

5 32.5% of annual adjusted gross receipts in excess of
6 \$75,000,000 but not exceeding \$100,000,000;

7 37.5% of annual adjusted gross receipts in excess of
8 \$100,000,000 but not exceeding \$150,000,000;

9 45% of annual adjusted gross receipts in excess of
10 \$150,000,000 but not exceeding \$200,000,000;

11 50% of annual adjusted gross receipts in excess of
12 \$200,000,000.

13 The privilege tax for table games shall be at the following
14 rates:

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

17 20% of annual adjusted gross receipts in excess of
18 \$25,000,000.

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

23 Notwithstanding the provisions of this subsection (a-5),
24 for the first 10 years that the privilege tax is imposed under
25 this subsection (a-5), the privilege tax shall be imposed on
26 the modified annual adjusted gross receipts of a riverboat or

1 casino conducting gambling operations in the City of East St.
2 Louis, unless:

3 (1) the riverboat or casino fails to employ at least
4 450 people;

5 (2) the riverboat or casino fails to maintain
6 operations in a manner consistent with this Act or is not a
7 viable riverboat or casino subject to the approval of the
8 Board; or

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

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

13 (A) for calendar year 2020, the annual adjusted gross
14 receipts for the current year minus the difference between
15 an amount equal to the average annual adjusted gross
16 receipts from a riverboat or casino conducting gambling
17 operations in the City of East St. Louis for 2014, 2015,
18 2016, 2017, and 2018 and the annual adjusted gross receipts
19 for 2018;

20 (B) for calendar year 2021, the annual adjusted gross
21 receipts for the current year minus the difference between
22 an amount equal to the average annual adjusted gross
23 receipts from a riverboat or casino conducting gambling
24 operations in the City of East St. Louis for 2014, 2015,
25 2016, 2017, and 2018 and the annual adjusted gross receipts
26 for 2019; and

1 (C) for calendar years 2022 through 2029, the annual
2 adjusted gross receipts for the current year minus the
3 difference between an amount equal to the average annual
4 adjusted gross receipts from a riverboat or casino
5 conducting gambling operations in the City of East St.
6 Louis for 3 years preceding the current year and the annual
7 adjusted gross receipts for the immediately preceding
8 year.

9 (a-5.5) In addition to the privilege tax imposed under
10 subsection (a-5), a privilege tax is imposed on the owners
11 licensee under paragraph (1) of subsection (e-5) of Section 7
12 at the rate of one-third of the owners licensee's adjusted
13 gross receipts.

14 For the imposition of the privilege tax in this subsection
15 (a-5.5), amounts paid pursuant to item (1) of subsection (b) of
16 Section 56 of the Illinois Horse Racing Act of 1975 shall not
17 be included in the determination of adjusted gross receipts.

18 (a-6) From June 28, 2019 (the effective date of Public Act
19 101-31) ~~this amendatory Act of the 101st General Assembly~~ until
20 June 30, 2023, an owners licensee that conducted gambling
21 operations prior to January 1, 2011 shall receive a
22 dollar-for-dollar credit against the tax imposed under this
23 Section for any renovation or construction costs paid by the
24 owners licensee, but in no event shall the credit exceed
25 \$2,000,000.

26 Additionally, from June 28, 2019 (the effective date of

1 ~~Public Act 101-31)~~ ~~this amendatory Act of the 101st General~~
2 ~~Assembly~~ until December 31, 2022, an owners licensee that (i)
3 is located within 15 miles of the Missouri border, and (ii) has
4 at least 3 riverboats, casinos, or their equivalent within a
5 45-mile radius, may be authorized to relocate to a new location
6 with the approval of both the unit of local government
7 designated as the home dock and the Board, so long as the new
8 location is within the same unit of local government and no
9 more than 3 miles away from its original location. Such owners
10 licensee shall receive a credit against the tax imposed under
11 this Section equal to 8% of the total project costs, as
12 approved by the Board, for any renovation or construction costs
13 paid by the owners licensee for the construction of the new
14 facility, provided that the new facility is operational by July
15 1, 2022. In determining whether or not to approve a relocation,
16 the Board must consider the extent to which the relocation will
17 diminish the gaming revenues received by other Illinois gaming
18 facilities.

19 (a-7) Beginning in the initial adjustment year and through
20 the final adjustment year, if the total obligation imposed
21 pursuant to either subsection (a-5) or (a-6) will result in an
22 owners licensee receiving less after-tax adjusted gross
23 receipts than it received in calendar year 2018, then the total
24 amount of privilege taxes that the owners licensee is required
25 to pay for that calendar year shall be reduced to the extent
26 necessary so that the after-tax adjusted gross receipts in that

1 calendar year equals the after-tax adjusted gross receipts in
2 calendar year 2018, but the privilege tax reduction shall not
3 exceed the annual adjustment cap. If pursuant to this
4 subsection (a-7), the total obligation imposed pursuant to
5 either subsection (a-5) or (a-6) shall be reduced, then the
6 owners licensee shall not receive a refund from the State at
7 the end of the subject calendar year but instead shall be able
8 to apply that amount as a credit against any payments it owes
9 to the State in the following calendar year to satisfy its
10 total obligation under either subsection (a-5) or (a-6). The
11 credit for the final adjustment year shall occur in the
12 calendar year following the final adjustment year.

13 If an owners licensee that conducted gambling operations
14 prior to January 1, 2019 expands its riverboat or casino,
15 including, but not limited to, with respect to its gaming
16 floor, additional non-gaming amenities such as restaurants,
17 bars, and hotels and other additional facilities, and incurs
18 construction and other costs related to such expansion from
19 June 28, 2019 (the effective date of Public Act 101-31) ~~this~~
20 ~~amendatory Act of the 101st General Assembly~~ until June 28,
21 2024 (the 5th anniversary of the effective date of Public Act
22 101-31) ~~this amendatory Act of the 101st General Assembly~~, then
23 for each \$15,000,000 spent for any such construction or other
24 costs related to expansion paid by the owners licensee, the
25 final adjustment year shall be extended by one year and the
26 annual adjustment cap shall increase by 0.2% of adjusted gross

1 receipts during each calendar year until and including the
2 final adjustment year. No further modifications to the final
3 adjustment year or annual adjustment cap shall be made after
4 \$75,000,000 is incurred in construction or other costs related
5 to expansion so that the final adjustment year shall not extend
6 beyond the 9th calendar year after the initial adjustment year,
7 not including the initial adjustment year, and the annual
8 adjustment cap shall not exceed 4% of adjusted gross receipts
9 in a particular calendar year. Construction and other costs
10 related to expansion shall include all project related costs,
11 including, but not limited to, all hard and soft costs,
12 financing costs, on or off-site ground, road or utility work,
13 cost of gaming equipment and all other personal property,
14 initial fees assessed for each incremental gaming position, and
15 the cost of incremental land acquired for such expansion. Soft
16 costs shall include, but not be limited to, legal fees,
17 architect, engineering and design costs, other consultant
18 costs, insurance cost, permitting costs, and pre-opening costs
19 related to the expansion, including, but not limited to, any of
20 the following: marketing, real estate taxes, personnel,
21 training, travel and out-of-pocket expenses, supply,
22 inventory, and other costs, and any other project related soft
23 costs.

24 To be eligible for the tax credits in subsection (a-6), all
25 construction contracts shall include a requirement that the
26 contractor enter into a project labor agreement with the

1 building and construction trades council with geographic
2 jurisdiction of the location of the proposed gaming facility.

3 Notwithstanding any other provision of this subsection
4 (a-7), this subsection (a-7) does not apply to an owners
5 licensee unless such owners licensee spends at least
6 \$15,000,000 on construction and other costs related to its
7 expansion, excluding the initial fees assessed for each
8 incremental gaming position.

9 This subsection (a-7) does not apply to owners licensees
10 authorized pursuant to subsection (e-5) of Section 7 of this
11 Act.

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

13 "Building and construction trades council" means any
14 organization representing multiple construction entities that
15 are monitoring or attentive to compliance with public or
16 workers' safety laws, wage and hour requirements, or other
17 statutory requirements or that are making or maintaining
18 collective bargaining agreements.

19 "Initial adjustment year" means the year commencing on
20 January 1 of the calendar year immediately following the
21 earlier of the following:

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

26 (2) June 28, 2021 (24 months after the effective date

1 of Public Act 101-31); ~~this amendatory Act of the 101st~~
2 ~~General Assembly,~~
3 provided the initial adjustment year shall not commence earlier
4 than June 28, 2020 (12 months after the effective date of
5 Public Act 101-31) ~~this amendatory Act of the 101st General~~
6 ~~Assembly.~~

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

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

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

17 (a-9) Beginning on January 1, 2020, the calculation of
18 gross receipts or adjusted gross receipts, for the purposes of
19 this Section, for a riverboat, a casino, or an organization
20 gaming facility shall not include the dollar amount of
21 non-cashable vouchers, coupons, and electronic promotions
22 redeemed by wagerers upon the riverboat, in the casino, or in
23 the organization gaming facility up to and including an amount
24 not to exceed 20% of a riverboat's, a casino's, or an
25 organization gaming facility's adjusted gross receipts.

26 The Illinois Gaming Board shall submit to the General

1 Assembly a comprehensive report no later than March 31, 2023
2 detailing, at a minimum, the effect of removing non-cashable
3 vouchers, coupons, and electronic promotions from this
4 calculation on net gaming revenues to the State in calendar
5 years 2020 through 2022, the increase or reduction in wagers
6 as a result of removing non-cashable vouchers, coupons, and
7 electronic promotions from this calculation, the effect of the
8 tax rates in subsection (a-5) on net gaming revenues to this
9 State, and proposed modifications to the calculation.

10 (a-10) The taxes imposed by this Section shall be paid by
11 the licensed owner or the organization gaming licensee to the
12 Board not later than 5:00 o'clock p.m. of the day after the day
13 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) From the tax revenue from riverboat or casino gambling
26 deposited in the State Gaming Fund under this Section, an

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

1 amount the unit of local government received under this
2 subsection (b) in calendar year 2018.

3 From the tax revenue deposited in the State Gaming Fund
4 pursuant to riverboat or casino gambling operations conducted
5 by a licensed manager on behalf of the State, an amount equal
6 to 5% of adjusted gross receipts generated pursuant to those
7 riverboat or casino gambling operations shall be paid monthly,
8 ~~subject to appropriation by the General Assembly,~~ to the unit
9 of local government that is designated as the home dock of the
10 riverboat upon which those riverboat gambling operations are
11 conducted or in which the casino is located.

12 From the tax revenue from riverboat or casino gambling
13 deposited in the State Gaming Fund under this Section, an
14 amount equal to 5% of the adjusted gross receipts generated by
15 a riverboat designated in paragraph (3) of subsection (e-5) of
16 Section 7 shall be divided and remitted monthly, subject to
17 appropriation, as follows: 70% to Waukegan, 10% to Park City,
18 15% to North Chicago, and 5% to Lake County.

19 From the tax revenue from riverboat or casino gambling
20 deposited in the State Gaming Fund under this Section, an
21 amount equal to 5% of the adjusted gross receipts generated by
22 a riverboat designated in paragraph (4) of subsection (e-5) of
23 Section 7 shall be remitted monthly, ~~subject to appropriation,~~
24 as follows: 70% to the City of Rockford, 5% to the City of
25 Loves Park, 5% to the Village of Machesney, and 20% to
26 Winnebago 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 (5) of subsection (e-5) of
5 Section 7 shall be remitted monthly, ~~subject to appropriation,~~
6 as follows: 2% to the unit of local government in which the
7 riverboat or casino is located, and 3% shall be distributed:
8 (A) in accordance with a regional capital development plan
9 entered into by the following communities: Village of Beecher,
10 City of Blue Island, Village of Burnham, City of Calumet City,
11 Village of Calumet Park, City of Chicago Heights, City of
12 Country Club Hills, Village of Crestwood, Village of Crete,
13 Village of Dixmoor, Village of Dolton, Village of East Hazel
14 Crest, Village of Flossmoor, Village of Ford Heights, Village
15 of Glenwood, City of Harvey, Village of Hazel Crest, Village of
16 Homewood, Village of Lansing, Village of Lynwood, City of
17 Markham, Village of Matteson, Village of Midlothian, Village of
18 Monee, City of Oak Forest, Village of Olympia Fields, Village
19 of Orland Hills, Village of Orland Park, City of Palos Heights,
20 Village of Park Forest, Village of Phoenix, Village of Posen,
21 Village of Richton Park, Village of Riverdale, Village of
22 Robbins, Village of Sauk Village, Village of South Chicago
23 Heights, Village of South Holland, Village of Steger, Village
24 of Thornton, Village of Tinley Park, Village of University Park
25 and Village of Worth; or (B) if no regional capital development
26 plan exists, equally among the communities listed in item (A)

1 to be used for capital expenditures or public pension payments,
2 or both.

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

6 (b-4) Beginning on the first day the licensee under
7 paragraph (5) of subsection (e-5) of Section 7 conducts
8 gambling operations, either in a temporary facility or a
9 permanent facility, and ending on July 31, 2042, from the tax
10 revenue deposited in the State Gaming Fund under this Section,
11 \$5,000,000 shall be paid annually, subject to appropriation, to
12 the host municipality of that owners licensee of a license
13 issued or re-issued pursuant to Section 7.1 of this Act before
14 January 1, 2012. Payments received by the host municipality
15 pursuant to this subsection (b-4) may not be shared with any
16 other unit of local government.

17 (b-5) Beginning on June 28, 2019 (the effective date of
18 Public Act 101-31) ~~this amendatory Act of the 101st General~~
19 ~~Assembly,~~ from the tax revenue deposited in the State Gaming
20 Fund under this Section, an amount equal to 3% of adjusted
21 gross receipts generated by each organization gaming facility
22 located outside Madison County shall be paid monthly, ~~subject~~
23 ~~to appropriation by the General Assembly,~~ to a municipality
24 other than the Village of Stickney in which each organization
25 gaming facility is located or, if the organization gaming
26 facility is not located within a municipality, to the county in

1 which the organization gaming facility is located, except as
2 otherwise provided in this Section. From the tax revenue
3 deposited in the State Gaming Fund under this Section, an
4 amount equal to 3% of adjusted gross receipts generated by an
5 organization gaming facility located in the Village of Stickney
6 shall be paid monthly, ~~subject to appropriation by the General~~
7 ~~Assembly,~~ as follows: 25% to the Village of Stickney, 5% to the
8 City of Berwyn, 50% to the Town of Cicero, and 20% to the
9 Stickney Public Health District.

10 From the tax revenue deposited in the State Gaming Fund
11 under this Section, an amount equal to 5% of adjusted gross
12 receipts generated by an organization gaming facility located
13 in the City of Collinsville shall be paid monthly, ~~subject to~~
14 ~~appropriation by the General Assembly,~~ as follows: 30% to the
15 City of Alton, 30% to the City of East St. Louis, and 40% to the
16 City of Collinsville.

17 Municipalities and counties may refund any portion of the
18 payment that they receive pursuant to this subsection (b-5) to
19 the organization gaming facility.

20 (b-6) Beginning on June 28, 2019 (the effective date of
21 Public Act 101-31) ~~this amendatory Act of the 101st General~~
22 ~~Assembly,~~ from the tax revenue deposited in the State Gaming
23 Fund under this Section, an amount equal to 2% of adjusted
24 gross receipts generated by an organization gaming facility
25 located outside Madison County shall be paid monthly, ~~subject~~
26 ~~to appropriation by the General Assembly,~~ to the county in

1 which the organization gaming facility is located for the
2 purposes of its criminal justice system or health care system.

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

6 (b-7) From the tax revenue from the organization gaming
7 licensee located in one of the following townships of Cook
8 County: Bloom, Bremen, Calumet, Orland, Rich, Thornton, or
9 Worth, an amount equal to 5% of the adjusted gross receipts
10 generated by that organization gaming licensee shall be
11 remitted monthly, ~~subject to appropriation,~~ as follows: 2% to
12 the unit of local government in which the organization gaming
13 licensee is located, and 3% shall be distributed: (A) in
14 accordance with a regional capital development plan entered
15 into by the following communities: Village of Beecher, City of
16 Blue Island, Village of Burnham, City of Calumet City, Village
17 of Calumet Park, City of Chicago Heights, City of Country Club
18 Hills, Village of Crestwood, Village of Crete, Village of
19 Dixmoor, Village of Dolton, Village of East Hazel Crest,
20 Village of Flossmoor, Village of Ford Heights, Village of
21 Glenwood, City of Harvey, Village of Hazel Crest, Village of
22 Homewood, Village of Lansing, Village of Lynwood, City of
23 Markham, Village of Matteson, Village of Midlothian, Village of
24 Monee, City of Oak Forest, Village of Olympia Fields, Village
25 of Orland Hills, Village of Orland Park, City of Palos Heights,
26 Village of Park Forest, Village of Phoenix, Village of Posen,

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

9 (b-8) In lieu of the payments under subsection (b) of this
10 Section, the tax revenue from the privilege tax imposed by
11 subsection (a-5.5) shall be paid monthly, ~~subject to~~
12 ~~appropriation by the General Assembly,~~ to the City of Chicago
13 and shall be expended or obligated by the City of Chicago for
14 pension payments in accordance with Public Act 99-506.

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

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

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

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

18 (c-5) (Blank).

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

23 (c-15) After the payments required under subsections (b),
24 (c), and (c-5) have been made, an amount equal to 2% of the
25 adjusted gross receipts of (1) an owners licensee that
26 relocates pursuant to Section 11.2, (2) an owners licensee

1 conducting riverboat gambling operations pursuant to an owners
2 license that is initially issued after June 25, 1999, or (3)
3 the first riverboat gambling operations conducted by a licensed
4 manager on behalf of the State under Section 7.3, whichever
5 comes first, shall be paid, subject to appropriation from the
6 General Assembly, from the State Gaming Fund to each home rule
7 county with a population of over 3,000,000 inhabitants for the
8 purpose of enhancing the county's criminal justice system.

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

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

23 (c-22) After the payments required under subsections (b),
24 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), (c-4), and
25 (c-21) have been made, an amount equal to 2% of the adjusted
26 gross receipts generated by the owners licensee under paragraph

1 (5) of subsection (e-5) of Section 7 shall be paid, subject to
2 appropriation from the General Assembly, from the State Gaming
3 Fund to the home rule county in which the owners licensee is
4 located for the purpose of enhancing the county's criminal
5 justice system.

6 (c-25) From July 1, 2013 and each July 1 thereafter through
7 July 1, 2019, \$1,600,000 shall be transferred from the State
8 Gaming Fund to the Chicago State University Education
9 Improvement Fund.

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

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

18 (c-35) Beginning on July 1, 2013, in addition to any amount
19 transferred under subsection (c-30) of this Section,
20 \$5,530,000 shall be transferred monthly from the State Gaming
21 Fund to the School Infrastructure Fund.

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

26 (e) Nothing in this Act shall prohibit the unit of local

1 government designated as the home dock of the riverboat from
2 entering into agreements with other units of local government
3 in this State or in other states to share its portion of the
4 tax revenue.

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

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

20 (Source: P.A. 101-31, Article 25, Section 25-910, eff. 6-28-19;
21 101-31, Article 35, Section 35-55, eff. 6-28-19; revised
22 8-23-19.)

23 Section 25. The Video Gaming Act is amended by changing
24 Section 75 as follows:

1 (230 ILCS 40/75)

2 Sec. 75. Revenue sharing; Local Government Video Gaming
3 Distributive Fund.

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

18 (b) The amounts allocated and paid to a municipality or
19 county of this State pursuant to the provisions of this Section
20 may be used for any general corporate purpose authorized for
21 that municipality or county.

22 (c) Upon determination by the Department that an amount has
23 been paid pursuant to this Section in excess of the amount to
24 which the county or municipality receiving such payment was
25 entitled, the county or municipality shall, upon demand by the
26 Department, repay such amount. If such repayment is not made

1 within a reasonable time, the Department shall withhold from
2 future payments an amount equal to such overpayment. The
3 Department shall redistribute the amount of such payment to the
4 county or municipality entitled thereto.

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

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

16 Section 99. Effective date. This Act takes effect upon
17 becoming law.