



Rep. Robert Rita

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10200HB1284ham001

LRB102 03294 SMS 25649 a

1 AMENDMENT TO HOUSE BILL 1284

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 1284 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Gambling Act is amended by  
5 changing Section 13 as follows:

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  
13 conducting riverboat gambling operations, based on the  
14 adjusted gross receipts received by a licensed owner from  
15 gambling games authorized under this Act at the following  
16 rates:

1           15% of annual adjusted gross receipts up to and  
2 including \$25,000,000;

3           20% of annual adjusted gross receipts in excess of  
4 \$25,000,000 but not exceeding \$50,000,000;

5           25% of annual adjusted gross receipts in excess of  
6 \$50,000,000 but not exceeding \$75,000,000;

7           30% of annual adjusted gross receipts in excess of  
8 \$75,000,000 but not exceeding \$100,000,000;

9           35% of annual adjusted gross receipts in excess of  
10 \$100,000,000.

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

18           15% of annual adjusted gross receipts up to and  
19 including \$25,000,000;

20           22.5% of annual adjusted gross receipts in excess of  
21 \$25,000,000 but not exceeding \$50,000,000;

22           27.5% of annual adjusted gross receipts in excess of  
23 \$50,000,000 but not exceeding \$75,000,000;

24           32.5% of annual adjusted gross receipts in excess of  
25 \$75,000,000 but not exceeding \$100,000,000;

26           37.5% of annual adjusted gross receipts in excess of

1           \$100,000,000 but not exceeding \$150,000,000;

2           45% of annual adjusted gross receipts in excess of  
3           \$150,000,000 but not exceeding \$200,000,000;

4           50% of annual adjusted gross receipts in excess of  
5           \$200,000,000.

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

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

15           27.5% of annual adjusted gross receipts in excess of  
16           \$25,000,000 but not exceeding \$37,500,000;

17           32.5% of annual adjusted gross receipts in excess of  
18           \$37,500,000 but not exceeding \$50,000,000;

19           37.5% of annual adjusted gross receipts in excess of  
20           \$50,000,000 but not exceeding \$75,000,000;

21           45% of annual adjusted gross receipts in excess of  
22           \$75,000,000 but not exceeding \$100,000,000;

23           50% of annual adjusted gross receipts in excess of  
24           \$100,000,000 but not exceeding \$250,000,000;

25           70% of annual adjusted gross receipts in excess of  
26           \$250,000,000.

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

6           The privilege tax imposed under this subsection (a-3)  
7 shall no longer be imposed beginning on the earlier of (i) July  
8 1, 2005; (ii) the first date after June 20, 2003 that riverboat  
9 gambling operations are conducted pursuant to a dormant  
10 license; or (iii) the first day that riverboat gambling  
11 operations are conducted under the authority of an owners  
12 license that is in addition to the 10 owners licenses  
13 initially authorized under this Act. For the purposes of this  
14 subsection (a-3), the term "dormant license" means an owners  
15 license that is authorized by this Act under which no  
16 riverboat gambling operations are being conducted on June 20,  
17 2003.

18           (a-4) Beginning on the first day on which the tax imposed  
19 under subsection (a-3) is no longer imposed and ending upon  
20 the imposition of the privilege tax under subsection (a-5) of  
21 this Section, a privilege tax is imposed on persons engaged in  
22 the business of conducting gambling operations, other than  
23 licensed managers conducting riverboat gambling operations on  
24 behalf of the State, based on the adjusted gross receipts  
25 received by a licensed owner from gambling games authorized  
26 under this Act at the following rates:

1           15% of annual adjusted gross receipts up to and  
2 including \$25,000,000;

3           22.5% of annual adjusted gross receipts in excess of  
4 \$25,000,000 but not exceeding \$50,000,000;

5           27.5% of annual adjusted gross receipts in excess of  
6 \$50,000,000 but not exceeding \$75,000,000;

7           32.5% of annual adjusted gross receipts in excess of  
8 \$75,000,000 but not exceeding \$100,000,000;

9           37.5% of annual adjusted gross receipts in excess of  
10 \$100,000,000 but not exceeding \$150,000,000;

11           45% of annual adjusted gross receipts in excess of  
12 \$150,000,000 but not exceeding \$200,000,000;

13           50% of annual adjusted gross receipts in excess of  
14 \$200,000,000.

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

19           (a-5)(1) Beginning on July 1, 2020, a privilege tax is  
20 imposed on persons engaged in the business of conducting  
21 gambling operations, other than the owners licensee under  
22 paragraph (1) of subsection (e-5) of Section 7 and licensed  
23 managers conducting riverboat gambling operations on behalf of  
24 the State, based on the adjusted gross receipts received by  
25 such licensee from the gambling games authorized under this  
26 Act. The privilege tax for all gambling games other than table

1 games, including, but not limited to, slot machines, video  
2 game of chance gambling, and electronic gambling games shall  
3 be at the following rates:

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

6 22.5% of annual adjusted gross receipts in excess of  
7 \$25,000,000 but not exceeding \$50,000,000;

8 27.5% of annual adjusted gross receipts in excess of  
9 \$50,000,000 but not exceeding \$75,000,000;

10 32.5% of annual adjusted gross receipts in excess of  
11 \$75,000,000 but not exceeding \$100,000,000;

12 37.5% of annual adjusted gross receipts in excess of  
13 \$100,000,000 but not exceeding \$150,000,000;

14 45% of annual adjusted gross receipts in excess of  
15 \$150,000,000 but not exceeding \$200,000,000;

16 50% of annual adjusted gross receipts in excess of  
17 \$200,000,000.

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

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

22 20% of annual adjusted gross receipts in excess of  
23 \$25,000,000.

24 For the imposition of the privilege tax in this subsection  
25 (a-5), amounts paid pursuant to item (1) of subsection (b) of  
26 Section 56 of the Illinois Horse Racing Act of 1975 shall not

1 be included in the determination of adjusted gross receipts.

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

15 12% of annual adjusted gross receipts up to and  
16 including \$25,000,000 to the State and 10.5% of annual  
17 adjusted gross receipts up to and including \$25,000,000 to  
18 the City of Chicago;

19 16% of annual adjusted gross receipts in excess of  
20 \$25,000,000 but not exceeding \$50,000,000 to the State and  
21 14% of annual adjusted gross receipts in excess of  
22 \$25,000,000 but not exceeding \$50,000,000 to the City of  
23 Chicago;

24 20.1% of annual adjusted gross receipts in excess of  
25 \$50,000,000 but not exceeding \$75,000,000 to the State and  
26 17.4% of annual adjusted gross receipts in excess of

1           \$50,000,000 but not exceeding \$75,000,000 to the City of  
2 Chicago;

3           21.4% of annual adjusted gross receipts in excess of  
4 \$75,000,000 but not exceeding \$100,000,000 to the State  
5 and 18.6% of annual adjusted gross receipts in excess of  
6 \$75,000,000 but not exceeding \$100,000,000 to the City of  
7 Chicago;

8           22.7% of annual adjusted gross receipts in excess of  
9 \$100,000,000 but not exceeding \$150,000,000 to the State  
10 and 19.8% of annual adjusted gross receipts in excess of  
11 \$100,000,000 but not exceeding \$150,000,000 to the City of  
12 Chicago;

13           24.1% of annual adjusted gross receipts in excess of  
14 \$150,000,000 but not exceeding \$225,000,000 to the State  
15 and 20.9% of annual adjusted gross receipts in excess of  
16 \$150,000,000 but not exceeding \$225,000,000 to the City of  
17 Chicago;

18           26.8% of annual adjusted gross receipts in excess of  
19 \$225,000,000 but not exceeding \$1,000,000,000 to the State  
20 and 23.2% of annual adjusted gross receipts in excess of  
21 \$225,000,000 but not exceeding \$1,000,000,000 to the City  
22 of Chicago;

23           40% of annual adjusted gross receipts in excess of  
24 \$1,000,000,000 to the State and 34.7% of annual gross  
25 receipts in excess of \$1,000,000,000 to the City of  
26 Chicago.



1           The privilege tax for table games shall be at the  
2 following rates:

3           8.1% of annual adjusted gross receipts up to and  
4 including \$25,000,000 to the State and 6.9% of annual  
5 adjusted gross receipts up to and including \$25,000,000 to  
6 the City of Chicago;

7           10.7% of annual adjusted gross receipts in excess of  
8 \$25,000,000 but not exceeding \$75,000,000 to the State and  
9 9.3% of annual adjusted gross receipts in excess of  
10 \$25,000,000 but not exceeding \$75,000,000 to the City of  
11 Chicago;

12           11.2% of annual adjusted gross receipts in excess of  
13 \$75,000,000 but not exceeding \$175,000,000 to the State  
14 and 9.8% of annual adjusted gross receipts in excess of  
15 \$75,000,000 but not exceeding \$175,000,000 to the City of  
16 Chicago;

17           13.5% of annual adjusted gross receipts in excess of  
18 \$175,000,000 but not exceeding \$225,000,000 to the State  
19 and 11.5% of annual adjusted gross receipts in excess of  
20 \$175,000,000 but not exceeding \$225,000,000 to the City of  
21 Chicago;

22           15.1% of annual adjusted gross receipts in excess of  
23 \$225,000,000 but not exceeding \$275,000,000 to the State  
24 and 12.9% of annual adjusted gross receipts in excess of  
25 \$225,000,000 but not exceeding \$275,000,000 to the City of  
26 Chicago;

1           16.2% of annual adjusted gross receipts in excess of  
2           \$275,000,000 but not exceeding \$375,000,000 to the State  
3           and 13.8% of annual adjusted gross receipts in excess of  
4           \$275,000,000 but not exceeding \$375,000,000 to the City of  
5           Chicago;

6           18.9% of annual adjusted gross receipts in excess of  
7           \$375,000,000 to the State and 16.1% of annual gross  
8           receipts in excess of \$375,000,000 to the City of Chicago.

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

19                 (1) the riverboat or casino fails to employ at least  
20                 450 people;

21                 (2) the riverboat or casino fails to maintain  
22                 operations in a manner consistent with this Act or is not a  
23                 viable riverboat or casino subject to the approval of the  
24                 Board; or

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

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

3           (A) for calendar year 2020, the annual adjusted gross  
4 receipts for the current year minus the difference between  
5 an amount equal to the average annual adjusted gross  
6 receipts from a riverboat or casino conducting gambling  
7 operations in the City of East St. Louis for 2014, 2015,  
8 2016, 2017, and 2018 and the annual adjusted gross  
9 receipts for 2018;

10           (B) for calendar year 2021, the annual adjusted gross  
11 receipts for the current year minus the difference between  
12 an amount equal to the average annual adjusted gross  
13 receipts from a riverboat or casino conducting gambling  
14 operations in the City of East St. Louis for 2014, 2015,  
15 2016, 2017, and 2018 and the annual adjusted gross  
16 receipts for 2019; and

17           (C) for calendar years 2022 through 2029, the annual  
18 adjusted gross receipts for the current year minus the  
19 difference between an amount equal to the average annual  
20 adjusted gross receipts from a riverboat or casino  
21 conducting gambling operations in the City of East St.  
22 Louis for 3 years preceding the current year and the  
23 annual adjusted gross receipts for the immediately  
24 preceding year.

25           (a-6) From June 28, 2019 (the effective date of Public Act  
26 101-31) until June 30, 2024 ~~2023~~, an owners licensee that

1 conducted gambling operations prior to January 1, 2011 shall  
2 receive a dollar-for-dollar credit against the tax imposed  
3 under this Section for any renovation or construction costs  
4 paid by the owners licensee, but in no event shall the credit  
5 exceed \$2,000,000.

6 Additionally, from June 28, 2019 (the effective date of  
7 Public Act 101-31) until December 31, 2023 ~~2022~~, an owners  
8 licensee that (i) is located within 15 miles of the Missouri  
9 border, and (ii) has at least 3 riverboats, casinos, or their  
10 equivalent within a 45-mile radius, may be authorized to  
11 relocate to a new location with the approval of both the unit  
12 of local government designated as the home dock and the Board,  
13 so long as the new location is within the same unit of local  
14 government and no more than 3 miles away from its original  
15 location. Such owners licensee shall receive a credit against  
16 the tax imposed under this Section equal to 8% of the total  
17 project costs, as approved by the Board, for any renovation or  
18 construction costs paid by the owners licensee for the  
19 construction of the new facility, provided that the new  
20 facility is operational by July 1, 2022. In determining  
21 whether or not to approve a relocation, the Board must  
22 consider the extent to which the relocation will diminish the  
23 gaming revenues received by other Illinois gaming facilities.

24 (a-7) Beginning in the initial adjustment year and through  
25 the final adjustment year, if the total obligation imposed  
26 pursuant to ~~either~~ subsection (a-5) ~~or (a-6)~~ will result in an

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

19 Additionally, if ~~if~~ an owners licensee that conducted  
20 gambling operations prior to January 1, 2019 expands its  
21 riverboat or casino, including, but not limited to, with  
22 respect to its gaming floor, additional non-gaming amenities  
23 such as restaurants, bars, and hotels and other additional  
24 facilities, and incurs construction and other costs related to  
25 such expansion from June 28, 2019 (the effective date of  
26 Public Act 101-31) until June 28, 2025 ~~2024~~ (the 6th ~~5th~~

1 anniversary of the effective date of Public Act 101-31), then  
2 for each \$15,000,000 spent for any such construction or other  
3 costs related to expansion paid by the owners licensee, the  
4 final adjustment year shall be extended by one year and the  
5 annual adjustment cap shall increase by 1% ~~0.2%~~ of adjusted  
6 gross receipts during each calendar year until and including  
7 the final adjustment year. If an owners licensee does not  
8 qualify for a credit due to reduced adjusted gross receipts,  
9 the owners licensee shall still qualify for up to a 1%  
10 adjustment for each \$15,000,000 expended up to a total of 5%  
11 and the owners licensee shall not receive a refund from the  
12 State at the end of the subject calendar year but instead shall  
13 be able to apply that amount as a credit against any payments  
14 it owes to the State in the following calendar year. No further  
15 modifications to the final adjustment year or annual  
16 adjustment cap shall be made after \$75,000,000 is incurred in  
17 construction or other costs related to expansion so that the  
18 final adjustment year shall not extend beyond the 9th calendar  
19 year after the initial adjustment year, not including the  
20 initial adjustment year, and the annual adjustment cap shall  
21 not exceed 15% ~~4%~~ of adjusted gross receipts in a particular  
22 calendar year. Construction and other costs related to  
23 expansion shall include all project related costs, including,  
24 but not limited to, all hard and soft costs, financing costs,  
25 on or off-site ground, road or utility work, cost of gaming  
26 equipment and all other personal property, initial fees

1 assessed for each incremental gaming position, and the cost of  
2 incremental land acquired for such expansion. Soft costs shall  
3 include, but not be limited to, legal fees, architect,  
4 engineering and design costs, other consultant costs,  
5 insurance cost, permitting costs, and pre-opening costs  
6 related to the expansion, including, but not limited to, any  
7 of the following: marketing, real estate taxes, personnel,  
8 training, travel and out-of-pocket expenses, supply,  
9 inventory, and other costs, and any other project related soft  
10 costs.

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

16 ~~Notwithstanding any other provision of this subsection~~  
17 ~~(a-7), this subsection (a-7) does not apply to an owners~~  
18 ~~licensee unless such owners licensee spends at least~~  
19 ~~\$15,000,000 on construction and other costs related to its~~  
20 ~~expansion, excluding the initial fees assessed for each~~  
21 ~~incremental gaming position.~~

22 This subsection (a-7) does not apply to owners licensees  
23 authorized pursuant to subsection (e-5) of Section 7 of this  
24 Act.

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

26 "Building and construction trades council" means any

1 organization representing multiple construction entities that  
2 are monitoring or attentive to compliance with public or  
3 workers' safety laws, wage and hour requirements, or other  
4 statutory requirements or that are making or maintaining  
5 collective bargaining agreements.

6 "Initial adjustment year" means the year commencing on  
7 January 1 of the calendar year immediately following the  
8 earlier of the following:

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

13 (2) June 28, 2022 (~~36 2021~~ ~~(24~~ months after the  
14 effective date of Public Act 101-31);

15 provided the initial adjustment year shall not commence  
16 earlier than June 28, 2020 (12 months after the effective date  
17 of Public Act 101-31).

18 "Final adjustment year" means the 5th ~~2nd~~ calendar year  
19 after the initial adjustment year, not including the initial  
20 adjustment year, and as may be extended further as described  
21 in this subsection (a-7).

22 "Annual adjustment cap" means 10% ~~3%~~ of adjusted gross  
23 receipts in a particular calendar year, and as may be  
24 increased further as otherwise described in this subsection  
25 (a-7).

26 (a-8) Riverboat gambling operations conducted by a



1 licensed manager on behalf of the State are not subject to the  
2 tax imposed under this Section.

3 (a-9) Beginning on January 1, 2020, the calculation of  
4 gross receipts or adjusted gross receipts, for the purposes of  
5 this Section, for a riverboat, a casino, or an organization  
6 gaming facility shall not include the dollar amount of  
7 non-cashable vouchers, coupons, and electronic promotions  
8 redeemed by wagerers upon the riverboat, in the casino, or in  
9 the organization gaming facility up to and including an amount  
10 not to exceed 20% of a riverboat's, a casino's, or an  
11 organization gaming facility's adjusted gross receipts.  
12 Beginning on January 1 2022, at the end of each month there  
13 shall be a reconciliation calculation dividing the total daily  
14 promotional costs by the total daily adjusted gross receipts  
15 to determine any adjustment to the daily credits not to exceed  
16 20% of the monthly adjusted gross receipts for each riverboat,  
17 casino, or organization gaming facility. Additionally, at the  
18 end of each calendar year there shall be a reconciliation  
19 calculation dividing the total annual promotional costs by the  
20 total annual adjusted gross receipts to determine any  
21 adjustment to the credits not to exceed 20% of the annual  
22 adjusted gross receipts for each riverboat, casino, or  
23 organization gaming facility. Any additional credits due shall  
24 be deducted from the next tax payments until all credits have  
25 been taken.

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  
18 1,000,000 persons or fewer in calendar year 2004, must, in  
19 addition to the payment of all amounts otherwise due under  
20 this Section, pay to the Board a reconciliation payment in the  
21 amount, if any, by which the licensed owner's base amount  
22 exceeds the amount of net privilege tax paid by the licensed  
23 owner to the Board in the then current State fiscal year. A  
24 licensed owner's net privilege tax obligation due for the  
25 balance of the State fiscal year shall be reduced up to the  
26 total of the amount paid by the licensed owner in its June 15

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

1 Section.

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

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

7 "Base amount" means the following:

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

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

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

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

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

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

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

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

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

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

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

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

1 conducting gambling operations in the City of East St. Louis  
2 shall not receive less under this subsection (b) than the  
3 amount the unit of local government received under this  
4 subsection (b) in calendar year 2018.

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

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

21 From the tax revenue from riverboat or casino gambling  
22 deposited in the State Gaming Fund under this Section, an  
23 amount equal to 5% of the adjusted gross receipts generated by  
24 a riverboat designated in paragraph (4) of subsection (e-5) of  
25 Section 7 shall be remitted monthly, subject to appropriation,  
26 as follows: 70% to the City of Rockford, 5% to the City of

1 Loves Park, 5% to the Village of Machesney, and 20% to  
2 Winnebago County.

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

1 University Park and Village of Worth; or (B) if no regional  
2 capital development plan exists, equally among the communities  
3 listed in item (A) to be used for capital expenditures or  
4 public pension payments, or both.

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

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

19 (b-5) Beginning on June 28, 2019 (the effective date of  
20 Public Act 101-31), from the tax revenue deposited in the  
21 State Gaming Fund under this Section, an amount equal to 3% of  
22 adjusted gross receipts generated by each organization gaming  
23 facility located outside Madison County shall be paid monthly,  
24 subject to appropriation by the General Assembly, to a  
25 municipality other than the Village of Stickney in which each  
26 organization gaming facility is located or, if the



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

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

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

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

1 subject to appropriation by the General Assembly, to the  
2 county in which the organization gaming facility is located  
3 for the purposes of its criminal justice system or health care  
4 system.

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

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

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

11 (b-8) In lieu of the payments under subsection (b) of this  
12 Section, from the tax revenue deposited in the State Gaming  
13 Fund pursuant to riverboat or casino gambling operations  
14 conducted by an owners licensee under paragraph (1) of  
15 subsection (e-5) of Section 7, an amount equal to the tax  
16 revenue generated from the privilege tax imposed by paragraph  
17 (2) of subsection (a-5) that is to be paid to the City of  
18 Chicago shall be paid monthly, subject to appropriation by the  
19 General Assembly, as follows: (1) an amount equal to 0.5% of  
20 the annual adjusted gross receipts generated by the owners  
21 licensee under paragraph (1) of subsection (e-5) of Section 7  
22 to the home rule county in which the owners licensee is located  
23 for the purpose of enhancing the county's criminal justice  
24 system; and (2) the balance to the City of Chicago and shall be  
25 expended or obligated by the City of Chicago for pension  
26 payments in accordance with Public Act 99-506.

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

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

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

26           (c-4) After payments required under subsections (b),

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

6 (c-5) (Blank).

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

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

24 (c-20) Each year the General Assembly shall appropriate  
25 from the General Revenue Fund to the Education Assistance Fund  
26 an amount equal to the amount paid to each home rule county

1 with a population of over 3,000,000 inhabitants pursuant to  
2 subsection (c-15) in the prior calendar year.

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

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

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

25 On July 1, 2020 and each July 1 thereafter, \$3,000,000  
26 shall be transferred from the State Gaming Fund to the Chicago

1 State University Education Improvement Fund.

2 (c-30) On July 1, 2013 or as soon as possible thereafter,  
3 \$92,000,000 shall be transferred from the State Gaming Fund to  
4 the School Infrastructure Fund and \$23,000,000 shall be  
5 transferred from the State Gaming Fund to the Horse Racing  
6 Equity Fund.

7 (c-35) Beginning on July 1, 2013, in addition to any  
8 amount transferred under subsection (c-30) of this Section,  
9 \$5,530,000 shall be transferred monthly from the State Gaming  
10 Fund to the School Infrastructure Fund.

11 (d) From time to time, the Board shall transfer the  
12 remainder of the funds generated by this Act into the  
13 Education Assistance Fund, created by Public Act 86-0018, of  
14 the State of Illinois.

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

20 (f) To the extent practicable, the Board shall administer  
21 and collect the wagering taxes imposed by this Section in a  
22 manner consistent with the provisions of Sections 4, 5, 5a,  
23 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of  
24 the Retailers' Occupation Tax Act and Section 3-7 of the  
25 Uniform Penalty and Interest Act.

26 (Source: P.A. 101-31, Article 25, Section 25-910, eff.

1 6-28-19; 101-31, Article 35, Section 35-55, eff. 6-28-19;  
2 101-648, eff. 6-30-20.)

3 Section 10. The Sports Wagering Act is amended by changing  
4 Sections 25-15 and 25-90 as follows:

5 (230 ILCS 45/25-15)

6 Sec. 25-15. Board duties and powers.

7 (a) Except for sports wagering conducted under Section  
8 25-70, the Board shall have the authority to regulate the  
9 conduct of sports wagering under this Act.

10 (b) The Board may adopt any rules the Board considers  
11 necessary for the successful implementation, administration,  
12 and enforcement of this Act, except for Section 25-70. Rules  
13 proposed by the Board may be adopted as emergency rules  
14 pursuant to Section 5-45 of the Illinois Administrative  
15 Procedure Act.

16 (c) The Board shall levy and collect all fees, surcharges,  
17 civil penalties, and monthly taxes on adjusted gross sports  
18 wagering receipts imposed by this Act and deposit all moneys  
19 into the Sports Wagering Fund, except as otherwise provided  
20 under this Act.

21 (d) The Board may exercise any other powers necessary to  
22 enforce the provisions of this Act that it regulates and the  
23 rules of the Board.

24 (e) The Board shall adopt rules for a license to be



1 employed by a master sports wagering licensee when the  
2 employee works in a designated gaming area that has sports  
3 wagering or performs duties in furtherance of or associated  
4 with the operation of sports wagering by the master sports  
5 wagering licensee (occupational license), which shall require  
6 an annual license fee of \$250. However, occupational licenses  
7 issued under the Illinois Gambling Act for employees of an  
8 owners license or organization gaming licensee, once granted,  
9 are considered equivalent licenses to work in sports wagering  
10 positions located at the same gaming facility. License fees  
11 shall be deposited into the State Gaming Fund and used for the  
12 administration of this Act.

13 (f) The Board may require that licensees share, in real  
14 time and at the sports wagering account level, information  
15 regarding a wagerer, amount and type of wager, the time the  
16 wager was placed, the location of the wager, including the  
17 Internet protocol address, if applicable, the outcome of the  
18 wager, and records of abnormal wagering activity. Information  
19 shared under this subsection (f) must be submitted in the form  
20 and manner as required by rule. If a sports governing body has  
21 notified the Board that real-time information sharing for  
22 wagers placed on its sports events is necessary and desirable,  
23 licensees may share the same information in the form and  
24 manner required by the Board by rule with the sports governing  
25 body or its designee with respect to wagers on its sports  
26 events subject to applicable federal, State, or local laws or

1 regulations, including, without limitation, privacy laws and  
2 regulations. Such information may be provided in anonymized  
3 form and may be used by a sports governing body solely for  
4 integrity purposes. For purposes of this subsection (f),  
5 "real-time" means a commercially reasonable periodic interval.

6 (g) A master sports wagering licensee, professional sports  
7 team, league, or association, sports governing body, or  
8 institution of higher education may submit to the Board in  
9 writing a request to prohibit a type or form of wagering if the  
10 master sports wagering licensee, professional sports team,  
11 league, or association, sports governing body, or institution  
12 of higher education believes that such wagering by type or  
13 form is contrary to public policy, unfair to consumers, or  
14 affects the integrity of a particular sport or the sports  
15 betting industry. The Board shall grant the request upon a  
16 demonstration of good cause from the requester and  
17 consultation with licensees. The Board shall respond to a  
18 request pursuant to this subsection (g) concerning a  
19 particular event before the start of the event or, if it is not  
20 feasible to respond before the start of the event, as soon as  
21 practicable.

22 (h) The Board and master sports wagering licensees may  
23 cooperate with investigations conducted by sports governing  
24 bodies or law enforcement agencies, including, but not limited  
25 to, providing and facilitating the provision of account-level  
26 betting information and audio or video files relating to

1 persons placing wagers.

2 (i) A master sports wagering licensee shall make  
3 commercially reasonable efforts to promptly notify the Board  
4 any information relating to:

5 (1) criminal or disciplinary proceedings commenced  
6 against the master sports wagering licensee in connection  
7 with its operations;

8 (2) abnormal wagering activity or patterns that may  
9 indicate a concern with the integrity of a sports event or  
10 sports events;

11 (3) any potential breach of the relevant sports  
12 governing body's internal rules and codes of conduct  
13 pertaining to sports wagering that a licensee has  
14 knowledge of;

15 (4) any other conduct that corrupts a wagering outcome  
16 of a sports event or sports events for purposes of  
17 financial gain, including match fixing; and

18 (5) suspicious or illegal wagering activities,  
19 including use of funds derived from illegal activity,  
20 wagers to conceal or launder funds derived from illegal  
21 activity, using agents to place wagers, and using false  
22 identification.

23 A master sports wagering licensee shall also make  
24 commercially reasonable efforts to promptly report information  
25 relating to conduct described in paragraphs (2), (3), and (4)  
26 of this subsection (i) to the relevant sports governing body.

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

2 (230 ILCS 45/25-90)

3 Sec. 25-90. Tax; Sports Wagering Fund.

4 (a) For the privilege of holding a license to operate  
5 sports wagering under this Act, this State shall impose and  
6 collect 15% of a master sports wagering licensee's adjusted  
7 gross sports wagering receipts from sports wagering. The  
8 accrual method of accounting shall be used for purposes of  
9 calculating the amount of the tax owed by the licensee.

10 The taxes levied and collected pursuant to this subsection  
11 (a) are due and payable to the Board no later than the last day  
12 of the month following the calendar month in which the  
13 adjusted gross sports wagering receipts were received and the  
14 tax obligation was accrued.

15 (a-5) In addition to the tax imposed under subsection (a)  
16 of this Section, for the privilege of holding a license to  
17 operate sports wagering under this Act, the State shall impose  
18 and collect 2% of the adjusted gross receipts from sports  
19 wagers that are placed within a home rule county with a  
20 population of over 3,000,000 inhabitants, which shall be paid,  
21 subject to appropriation from the General Assembly, from the  
22 Sports Wagering Fund to that home rule county for the purpose  
23 of enhancing the county's criminal justice system.

24 (a-10) Beginning on January 1, 2022, the calculation of  
25 adjusted gross sports wagering receipts, for the purposes of

1 this Section, for a master sports wagering licensee shall not  
2 include the dollar amount of non-cashable vouchers, coupons,  
3 and electronic promotions redeemed by wagerers upon the master  
4 sports wagering licensee up to and including an amount not to  
5 exceed 20% of a master sports wagering licensee's adjusted  
6 gross sports wagering receipts. At the end of each month there  
7 shall be a reconciliation calculation dividing the total daily  
8 promotional costs by the total daily adjusted gross sports  
9 wagering receipts to determine any adjustment to the daily  
10 credits not to exceed 20% of the monthly adjusted gross sports  
11 wagering receipts for each master sports wagering licensee.  
12 Additionally, at the end of each calendar year there shall be a  
13 reconciliation calculation dividing the total annual  
14 promotional costs by the total annual adjusted gross sports  
15 wagering receipts to determine any adjustment to the credits  
16 not to exceed 20% of the annual adjusted gross sports wagering  
17 receipts for each master sports wagering licensee. Any  
18 additional credits due shall be deducted from the next tax  
19 payments until all credits have been taken.

20 The Illinois Gaming Board shall submit to the General  
21 Assembly a comprehensive report no later than March 31, 2025  
22 detailing, at a minimum, the effect of removing non-cashable  
23 vouchers, coupons, and electronic promotions from this  
24 calculation on net sports wagering revenues to the State in  
25 calendar years 2022 through 2024, the increase or reduction in  
26 wagerers as a result of removing non-cashable vouchers,

1 coupons, and electronic promotions from this calculation, the  
2 effect of the tax rates in subsection (a-5) on net sports  
3 wagering revenues to this State, and proposed modifications to  
4 the calculation.

5 (b) The Sports Wagering Fund is hereby created as special  
6 fund in the State treasury. Except as otherwise provided in  
7 this Act, all moneys collected under this Act by the Board  
8 shall be deposited into the Sports Wagering Fund. On the 25th  
9 of each month, any moneys remaining in the Sports Wagering  
10 Fund shall be transferred to the Capital Projects Fund.

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