

1 AN ACT concerning gaming.

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

4 Section 5. The Illinois Lottery Law is amended by changing
5 Section 21.4 as follows:

6 (20 ILCS 1605/21.4)

7 Sec. 21.4. Joint Special Instant Scratch-off game.

8 (a) The Department shall offer a joint special instant
9 scratch-off game for the benefit of the special causes
10 identified in Sections 21.5, 21.6, 21.7, 21.8, 21.9, 21.10,
11 21.11, 21.13, 21.15, and 21.16. The operation of the game
12 shall be governed by this Section and any rules adopted by the
13 Department. The game shall commence on January 1, 2024 or as
14 soon thereafter, at the discretion of the Director, as is
15 reasonably practical and shall be discontinued on January 1,
16 2027. If any provision of this Section is inconsistent with
17 any other provision in the Act, then this Section governs.

18 (b) Once the joint special instant scratch-off game is
19 used to fund a special cause, the game will be used to fund the
20 special cause for the remainder of the special causes'
21 existence per the causes' respective Section of this Act.

22 (c) New specialty tickets and causes authorized by this
23 Act shall be funded by the joint special instant scratch-off

1 game. New specialty tickets and causes after February 1, 2024
2 must have a sunset date. The Department shall be limited to
3 supporting no more than 10 causes in total at any given time.

4 (d) Net revenue received from the sale of the joint
5 special instant scratch-off game for the purposes of this
6 Section shall be divided equally among the special causes the
7 game benefits. At the direction of the Department, the State
8 Comptroller shall direct and the State Treasurer shall
9 transfer from the State Lottery Fund the net revenue to the
10 specific fund identified for each special cause in accordance
11 with the special cause's respective Section in this Act. ~~The~~
12 ~~Department shall transfer the net revenue into the special~~
13 ~~fund identified for each special cause in accordance with the~~
14 ~~special cause's respective Section of this Act.~~ As used in
15 this Section, "net revenue" means the total amount for which
16 tickets have been sold less the sum of the amount paid out in
17 prizes and to retailers, and direct and estimated
18 administrative expenses incurred in operation of the ticket.

19 (Source: P.A. 103-381, eff. 7-28-23.)

20 Section 10. The Illinois Gambling Act is amended by
21 changing Sections 7 and 13 as follows:

22 (230 ILCS 10/7) (from Ch. 120, par. 2407)

23 Sec. 7. Owners licenses. (a) The Board shall issue
24 owners licenses to persons or entities that apply for such

1 licenses upon payment to the Board of the non-refundable
2 license fee as provided in subsection (e) or (e-5) and upon a
3 determination by the Board that the applicant is eligible for
4 an owners license pursuant to this Act and the rules of the
5 Board. From December 15, 2008 (the effective date of Public
6 Act 95-1008) until (i) 3 years after December 15, 2008 (the
7 effective date of Public Act 95-1008), (ii) the date any
8 organization licensee begins to operate a slot machine or
9 video game of chance under the Illinois Horse Racing Act of
10 1975 or this Act, (iii) the date that payments begin under
11 subsection (c-5) of Section 13 of this Act, (iv) the wagering
12 tax imposed under Section 13 of this Act is increased by law to
13 reflect a tax rate that is at least as stringent or more
14 stringent than the tax rate contained in subsection (a-3) of
15 Section 13, or (v) when an owners licensee holding a license
16 issued pursuant to Section 7.1 of this Act begins conducting
17 gaming, whichever occurs first, as a condition of licensure
18 and as an alternative source of payment for those funds
19 payable under subsection (c-5) of Section 13 of this Act, any
20 owners licensee that holds or receives its owners license on
21 or after May 26, 2006 (the effective date of Public Act
22 94-804), other than an owners licensee operating a riverboat
23 with adjusted gross receipts in calendar year 2004 of less
24 than \$200,000,000, must pay into the Horse Racing Equity Trust
25 Fund, in addition to any other payments required under this
26 Act, an amount equal to 3% of the adjusted gross receipts

1 received by the owners licensee. The payments required under
2 this Section shall be made by the owners licensee to the State
3 Treasurer no later than 3:00 o'clock p.m. of the day after the
4 day when the adjusted gross receipts were received by the
5 owners licensee. A person or entity is ineligible to receive
6 an owners license if:

7 (1) the person has been convicted of a felony under
8 the laws of this State, any other state, or the United
9 States;

10 (2) the person has been convicted of any violation of
11 Article 28 of the Criminal Code of 1961 or the Criminal
12 Code of 2012, or substantially similar laws of any other
13 jurisdiction;

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

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

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

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

23 (7) (blank); or

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

1 The Board is expressly prohibited from making changes to
2 the requirement that licensees make payment into the Horse
3 Racing Equity Trust Fund without the express authority of the
4 Illinois General Assembly and making any other rule to
5 implement or interpret Public Act 95-1008. For the purposes of
6 this paragraph, "rules" is given the meaning given to that
7 term in Section 1-70 of the Illinois Administrative Procedure
8 Act.

9 (b) In determining whether to grant an owners license to
10 an applicant, the Board shall consider:

11 (1) the character, reputation, experience, and
12 financial integrity of the applicants and of any other or
13 separate person that either:

14 (A) controls, directly or indirectly, such
15 applicant; or

16 (B) is controlled, directly or indirectly, by such
17 applicant or by a person which controls, directly or
18 indirectly, such applicant;

19 (2) the facilities or proposed facilities for the
20 conduct of gambling;

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

23 (4) the extent to which the ownership of the applicant
24 reflects the diversity of the State by including minority
25 persons, women, and persons with a disability and the good
26 faith affirmative action plan of each applicant to

1 recruit, train and upgrade minority persons, women, and
2 persons with a disability in all employment
3 classifications; the Board shall further consider granting
4 an owners license and giving preference to an applicant
5 under this Section to applicants in which minority persons
6 and women hold ownership interest of at least 16% and 4%,
7 respectively;

8 (4.5) the extent to which the ownership of the
9 applicant includes veterans of service in the armed forces
10 of the United States, and the good faith affirmative
11 action plan of each applicant to recruit, train, and
12 upgrade veterans of service in the armed forces of the
13 United States in all employment classifications;

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

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

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

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

23 (9) the extent to which the applicant or the proposed
24 host municipality plans to enter into revenue sharing
25 agreements with communities other than the host
26 municipality;

1 (10) the extent to which the ownership of an applicant
2 includes the most qualified number of minority persons,
3 women, and persons with a disability; and

4 (11) whether the applicant has entered into a fully
5 executed construction project labor agreement with the
6 applicable local building trades council.

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

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

12 (e) In addition to any licenses authorized under
13 subsection (e-5) of this Section, the Board may issue up to 10
14 licenses authorizing the holders of such licenses to own
15 riverboats. In the application for an owners license, the
16 applicant shall state the dock at which the riverboat is based
17 and the water on which the riverboat will be located. The Board
18 shall issue 5 licenses to become effective not earlier than
19 January 1, 1991. Three of such licenses shall authorize
20 riverboat gambling on the Mississippi River, or, with approval
21 by the municipality in which the riverboat was docked on
22 August 7, 2003 and with Board approval, be authorized to
23 relocate to a new location, in a municipality that (1) borders
24 on the Mississippi River or is within 5 miles of the city
25 limits of a municipality that borders on the Mississippi River
26 and (2) on August 7, 2003, had a riverboat conducting

1 riverboat gambling operations pursuant to a license issued
2 under this Act; one of which shall authorize riverboat
3 gambling from a home dock in the city of East St. Louis; and
4 one of which shall authorize riverboat gambling from a home
5 dock in the City of Alton. One other license shall authorize
6 riverboat gambling on the Illinois River in the City of East
7 Peoria or, with Board approval, shall authorize land-based
8 gambling operations anywhere within the corporate limits of
9 the City of Peoria. The Board shall issue one additional
10 license to become effective not earlier than March 1, 1992,
11 which shall authorize riverboat gambling on the Des Plaines
12 River in Will County. The Board may issue 4 additional
13 licenses to become effective not earlier than March 1, 1992.
14 In determining the water upon which riverboats will operate,
15 the Board shall consider the economic benefit which riverboat
16 gambling confers on the State, and shall seek to assure that
17 all regions of the State share in the economic benefits of
18 riverboat gambling.

19 In granting all licenses, the Board may give favorable
20 consideration to economically depressed areas of the State, to
21 applicants presenting plans which provide for significant
22 economic development over a large geographic area, and to
23 applicants who currently operate non-gambling riverboats in
24 Illinois. The Board shall review all applications for owners
25 licenses, and shall inform each applicant of the Board's
26 decision. The Board may grant an owners license to an

1 applicant that has not submitted the highest license bid, but
2 if it does not select the highest bidder, the Board shall issue
3 a written decision explaining why another applicant was
4 selected and identifying the factors set forth in this Section
5 that favored the winning bidder. The fee for issuance or
6 renewal of a license pursuant to this subsection (e) shall be
7 \$250,000.

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

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

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

14 (3) the Board may issue one owners license authorizing
15 the conduct of riverboat gambling in the City of Waukegan;

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

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

23 (6) the Board may issue one owners license authorizing
24 the conduct of riverboat gambling in the unincorporated
25 area of Williamson County adjacent to the Big Muddy River.
26 Except for the license authorized under paragraph (1),

1 each application for a license pursuant to this subsection
2 (e-5) shall be submitted to the Board no later than 120 days
3 after June 28, 2019 (the effective date of Public Act 101-31).
4 All applications for a license under this subsection (e-5)
5 shall include the nonrefundable application fee and the
6 nonrefundable background investigation fee as provided in
7 subsection (d) of Section 6 of this Act. In the event that an
8 applicant submits an application for a license pursuant to
9 this subsection (e-5) prior to June 28, 2019 (the effective
10 date of Public Act 101-31), such applicant shall submit the
11 nonrefundable application fee and background investigation fee
12 as provided in subsection (d) of Section 6 of this Act no later
13 than 6 months after June 28, 2019 (the effective date of Public
14 Act 101-31).

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

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

22 (ii) that the applicant and the corporate authority or
23 county board have mutually agreed on the permanent
24 location of the riverboat or casino;

25 (iii) that the applicant and the corporate authority
26 or county board have mutually agreed on the temporary

1 location of the riverboat or casino;

2 (iv) that the applicant and the corporate authority or
3 the county board have mutually agreed on the percentage of
4 revenues that will be shared with the municipality or
5 county, if any;

6 (v) that the applicant and the corporate authority or
7 county board have mutually agreed on any zoning,
8 licensing, public health, or other issues that are within
9 the jurisdiction of the municipality or county;

10 (vi) that the corporate authority or county board has
11 passed a resolution or ordinance in support of the
12 riverboat or casino in the municipality or county;

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

16 (viii) the applicant for a license under paragraph (1)
17 has prepared a summary of its casino proposal and such
18 summary has been posted on a public website of the
19 municipality or the county.

20 At least 7 days before the corporate authority of a
21 municipality or county board of the county submits a
22 certification to the Board concerning items (i) through (viii)
23 of this subsection, it shall hold a public hearing to discuss
24 items (i) through (viii), as well as any other details
25 concerning the proposed riverboat or casino in the
26 municipality or county. The corporate authority or county

1 board must subsequently memorialize the details concerning the
2 proposed riverboat or casino in a resolution that must be
3 adopted by a majority of the corporate authority or county
4 board before any certification is sent to the Board. The Board
5 shall not alter, amend, change, or otherwise interfere with
6 any agreement between the applicant and the corporate
7 authority of the municipality or county board of the county
8 regarding the location of any temporary or permanent facility.

9 In addition, within 10 days after June 28, 2019 (the
10 effective date of Public Act 101-31), the Board, with consent
11 and at the expense of the City of Chicago, shall select and
12 retain the services of a nationally recognized casino gaming
13 feasibility consultant. Within 45 days after June 28, 2019
14 (the effective date of Public Act 101-31), the consultant
15 shall prepare and deliver to the Board a study concerning the
16 feasibility of, and the ability to finance, a casino in the
17 City of Chicago. The feasibility study shall be delivered to
18 the Mayor of the City of Chicago, the Governor, the President
19 of the Senate, and the Speaker of the House of
20 Representatives. Ninety days after receipt of the feasibility
21 study, the Board shall make a determination, based on the
22 results of the feasibility study, whether to recommend to the
23 General Assembly that the terms of the license under paragraph
24 (1) of this subsection (e-5) should be modified. The Board may
25 begin accepting applications for the owners license under
26 paragraph (1) of this subsection (e-5) upon the determination

1 to issue such an owners license.

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

7 (e-10) The licenses authorized under subsection (e-5) of
8 this Section shall be issued within 12 months after the date
9 the license application is submitted. If the Board does not
10 issue the licenses within that time period, then the Board
11 shall give a written explanation to the applicant as to why it
12 has not reached a determination and when it reasonably expects
13 to make a determination. The fee for the issuance or renewal of
14 a license issued pursuant to this subsection (e-10) shall be
15 \$250,000. Additionally, a licensee located outside of Cook
16 County shall pay a minimum initial fee of \$17,500 per gaming
17 position, and a licensee located in Cook County shall pay a
18 minimum initial fee of \$30,000 per gaming position. The
19 initial fees payable under this subsection (e-10) shall be
20 deposited into the Rebuild Illinois Projects Fund. If at any
21 point after June 1, 2020 there are no pending applications for
22 a license under subsection (e-5) and not all licenses
23 authorized under subsection (e-5) have been issued, then the
24 Board shall reopen the license application process for those
25 licenses authorized under subsection (e-5) that have not been
26 issued. The Board shall follow the licensing process provided

1 in subsection (e-5) with all time frames tied to the last date
2 of a final order issued by the Board under subsection (e-5)
3 rather than the effective date of the amendatory Act.

4 (e-15) Each licensee of a license authorized under
5 subsection (e-5) of this Section shall make a reconciliation
6 payment 3 years after the date the licensee begins operating
7 in an amount equal to 75% of the adjusted gross receipts for
8 the most lucrative 12-month period of operations, minus an
9 amount equal to the initial payment per gaming position paid
10 by the specific licensee. Each licensee shall pay a
11 \$15,000,000 reconciliation fee upon issuance of an owners
12 license. If this calculation results in a negative amount,
13 then the licensee is not entitled to any reimbursement of fees
14 previously paid. This reconciliation payment may be made in
15 installments over a period of no more than 6 years.

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

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

24 (f) The first 10 owners licenses issued under this Act
25 shall permit the holder to own up to 2 riverboats and equipment
26 thereon for a period of 3 years after the effective date of the

1 license. Holders of the first 10 owners licenses must pay the
2 annual license fee for each of the 3 years during which they
3 are authorized to own riverboats.

4 (g) Upon the termination, expiration, or revocation of
5 each of the first 10 licenses, which shall be issued for a
6 3-year period, all licenses are renewable annually upon
7 payment of the fee and a determination by the Board that the
8 licensee continues to meet all of the requirements of this Act
9 and the Board's rules. However, for licenses renewed on or
10 after the effective date of this amendatory Act of the 102nd
11 General Assembly, renewal shall be for a period of 4 years.

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

15 An owners licensee of a casino or riverboat that is
16 located in the City of Chicago pursuant to paragraph (1) of
17 subsection (e-5) of this Section shall limit the number of
18 gaming positions to 4,000 for such owner. An owners licensee
19 authorized under subsection (e) or paragraph (2), (3), (4), or
20 (5) of subsection (e-5) of this Section shall limit the number
21 of gaming positions to 2,000 for any such owners license. An
22 owners licensee authorized under paragraph (6) of subsection
23 (e-5) of this Section shall limit the number of gaming
24 positions to 1,200 for such owner. The initial fee for each
25 gaming position obtained on or after June 28, 2019 (the
26 effective date of Public Act 101-31) shall be a minimum of

1 \$17,500 for licensees not located in Cook County and a minimum
2 of \$30,000 for licensees located in Cook County, in addition
3 to the reconciliation payment, as set forth in subsection
4 (e-15) of this Section. The fees under this subsection (h)
5 shall be deposited into the Rebuild Illinois Projects Fund.
6 The fees under this subsection (h) that are paid by an owners
7 licensee authorized under subsection (e) shall be paid by July
8 1, 2021.

9 Each owners licensee under subsection (e) of this Section
10 shall reserve its gaming positions within 30 days after June
11 28, 2019 (the effective date of Public Act 101-31). The Board
12 may grant an extension to this 30-day period, provided that
13 the owners licensee submits a written request and explanation
14 as to why it is unable to reserve its positions within the
15 30-day period.

16 Each owners licensee under subsection (e-5) of this
17 Section shall reserve its gaming positions within 30 days
18 after issuance of its owners license. The Board may grant an
19 extension to this 30-day period, provided that the owners
20 licensee submits a written request and explanation as to why
21 it is unable to reserve its positions within the 30-day
22 period.

23 A licensee may operate both of its riverboats
24 concurrently, provided that the total number of gaming
25 positions on both riverboats does not exceed the limit
26 established pursuant to this subsection. Riverboats licensed

1 to operate on the Mississippi River and the Illinois River
2 south of Marshall County shall have an authorized capacity of
3 at least 500 persons. Any other riverboat licensed under this
4 Act shall have an authorized capacity of at least 400 persons.

5 (h-5) An owners licensee who conducted gambling operations
6 prior to January 1, 2012 and obtains positions pursuant to
7 Public Act 101-31 shall make a reconciliation payment 3 years
8 after any additional gaming positions begin operating in an
9 amount equal to 75% of the owners licensee's average gross
10 receipts for the most lucrative 12-month period of operations
11 minus an amount equal to the initial fee that the owners
12 licensee paid per additional gaming position. For purposes of
13 this subsection (h-5), "average gross receipts" means (i) the
14 increase in adjusted gross receipts for the most lucrative
15 12-month period of operations over the adjusted gross receipts
16 for 2019, multiplied by (ii) the percentage derived by
17 dividing the number of additional gaming positions that an
18 owners licensee had obtained by the total number of gaming
19 positions operated by the owners licensee. If this calculation
20 results in a negative amount, then the owners licensee is not
21 entitled to any reimbursement of fees previously paid. This
22 reconciliation payment may be made in installments over a
23 period of no more than 6 years. These reconciliation payments
24 shall be deposited into the Rebuild Illinois Projects Fund.

25 (i) A licensed owner is authorized to apply to the Board
26 for and, if approved therefor, to receive all licenses from

1 the Board necessary for the operation of a riverboat or
2 casino, including a liquor license, a license to prepare and
3 serve food for human consumption, and other necessary
4 licenses. All use, occupation, and excise taxes which apply to
5 the sale of food and beverages in this State and all taxes
6 imposed on the sale or use of tangible personal property apply
7 to such sales aboard the riverboat or in the casino.

8 (j) The Board may issue or re-issue a license authorizing
9 a riverboat to dock in a municipality or approve a relocation
10 under Section 11.2 only if, prior to the issuance or
11 re-issuance of the license or approval, the governing body of
12 the municipality in which the riverboat will dock has by a
13 majority vote approved the docking of riverboats in the
14 municipality. The Board may issue or re-issue a license
15 authorizing a riverboat to dock in areas of a county outside
16 any municipality or approve a relocation under Section 11.2
17 only if, prior to the issuance or re-issuance of the license or
18 approval, the governing body of the county has by a majority
19 vote approved of the docking of riverboats within such areas.

20 (k) An owners licensee may conduct land-based gambling
21 operations upon approval by the Board and payment of a fee of
22 \$250,000, which shall be deposited into the State Gaming Fund.

23 (l) An owners licensee may conduct gaming at a temporary
24 facility pending the construction of a permanent facility or
25 the remodeling or relocation of an existing facility to
26 accommodate gaming participants for up to 24 months after the

1 temporary facility begins to conduct gaming. Upon request by
2 an owners licensee and upon a showing of good cause by the
3 owners licensee: 7 (i) for a licensee authorized under
4 paragraph (3) of subsection (e-5), the Board shall extend the
5 period during which the licensee may conduct gaming at a
6 temporary facility by up to 30 months; and (ii) for all other
7 licensees, the Board shall extend the period during which the
8 licensee may conduct gaming at a temporary facility by up to 12
9 months. The Board shall make rules concerning the conduct of
10 gaming from temporary facilities.

11 (Source: P.A. 101-31, eff. 6-28-19; 101-648, eff. 6-30-20;
12 102-13, eff. 6-10-21; 102-558, eff. 8-20-21.)

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

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

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

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

24 15% of annual adjusted gross receipts up to and
25 including \$25,000,000;

1 20% of annual adjusted gross receipts in excess of
2 \$25,000,000 but not exceeding \$50,000,000;

3 25% of annual adjusted gross receipts in excess of
4 \$50,000,000 but not exceeding \$75,000,000;

5 30% of annual adjusted gross receipts in excess of
6 \$75,000,000 but not exceeding \$100,000,000;

7 35% of annual adjusted gross receipts in excess of
8 \$100,000,000.

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

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

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

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

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

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

26 45% of annual adjusted gross receipts in excess of

1 \$150,000,000 but not exceeding \$200,000,000;
2 50% of annual adjusted gross receipts in excess of
3 \$200,000,000.

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

11 15% of annual adjusted gross receipts up to and
12 including \$25,000,000;

13 27.5% of annual adjusted gross receipts in excess of
14 \$25,000,000 but not exceeding \$37,500,000;

15 32.5% of annual adjusted gross receipts in excess of
16 \$37,500,000 but not exceeding \$50,000,000;

17 37.5% of annual adjusted gross receipts in excess of
18 \$50,000,000 but not exceeding \$75,000,000;

19 45% of annual adjusted gross receipts in excess of
20 \$75,000,000 but not exceeding \$100,000,000;

21 50% of annual adjusted gross receipts in excess of
22 \$100,000,000 but not exceeding \$250,000,000;

23 70% of annual adjusted gross receipts in excess of
24 \$250,000,000.

25 An amount equal to the amount of wagering taxes collected
26 under this subsection (a-3) that are in addition to the amount

1 of wagering taxes that would have been collected if the
2 wagering tax rates under subsection (a-2) were in effect shall
3 be paid into the Common School Fund.

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

16 (a-4) Beginning on the first day on which the tax imposed
17 under subsection (a-3) is no longer imposed and ending upon
18 the imposition of the privilege tax under subsection (a-5) of
19 this Section, a privilege tax is imposed on persons engaged in
20 the business of conducting gambling operations, other than
21 licensed managers conducting riverboat gambling operations on
22 behalf of the State, based on the adjusted gross receipts
23 received by a licensed owner from gambling games authorized
24 under this Act 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 For the imposition of the privilege tax in this subsection
14 (a-4), amounts paid pursuant to item (1) of subsection (b) of
15 Section 56 of the Illinois Horse Racing Act of 1975 shall not
16 be included in the determination of adjusted gross receipts.

17 (a-5)(1) Beginning on July 1, 2020, a privilege tax is
18 imposed on persons engaged in the business of conducting
19 gambling operations, other than the owners licensee under
20 paragraph (1) of subsection (e-5) of Section 7 and licensed
21 managers conducting riverboat gambling operations on behalf of
22 the State, based on the adjusted gross receipts received by
23 such licensee from the gambling games authorized under this
24 Act. The privilege tax for all gambling games other than table
25 games, including, but not limited to, slot machines, video
26 game of chance gambling, and electronic gambling games shall

1 be at the following rates:

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

4 22.5% of annual adjusted gross receipts in excess of
5 \$25,000,000 but not exceeding \$50,000,000;

6 27.5% of annual adjusted gross receipts in excess of
7 \$50,000,000 but not exceeding \$75,000,000;

8 32.5% of annual adjusted gross receipts in excess of
9 \$75,000,000 but not exceeding \$100,000,000;

10 37.5% of annual adjusted gross receipts in excess of
11 \$100,000,000 but not exceeding \$150,000,000;

12 45% of annual adjusted gross receipts in excess of
13 \$150,000,000 but not exceeding \$200,000,000;

14 50% of annual adjusted gross receipts in excess of
15 \$200,000,000.

16 The privilege tax for table games shall be at the
17 following rates:

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

20 20% of annual adjusted gross receipts in excess of
21 \$25,000,000.

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

26 (2) Beginning on the first day that an owners licensee

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

13 12% of annual adjusted gross receipts up to and
14 including \$25,000,000 to the State and 10.5% of annual
15 adjusted gross receipts up to and including \$25,000,000 to
16 the City of Chicago;

17 16% of annual adjusted gross receipts in excess of
18 \$25,000,000 but not exceeding \$50,000,000 to the State and
19 14% of annual adjusted gross receipts in excess of
20 \$25,000,000 but not exceeding \$50,000,000 to the City of
21 Chicago;

22 20.1% of annual adjusted gross receipts in excess of
23 \$50,000,000 but not exceeding \$75,000,000 to the State and
24 17.4% of annual adjusted gross receipts in excess of
25 \$50,000,000 but not exceeding \$75,000,000 to the City of
26 Chicago;

1 21.4% of annual adjusted gross receipts in excess of
2 \$75,000,000 but not exceeding \$100,000,000 to the State
3 and 18.6% of annual adjusted gross receipts in excess of
4 \$75,000,000 but not exceeding \$100,000,000 to the City of
5 Chicago;

6 22.7% of annual adjusted gross receipts in excess of
7 \$100,000,000 but not exceeding \$150,000,000 to the State
8 and 19.8% of annual adjusted gross receipts in excess of
9 \$100,000,000 but not exceeding \$150,000,000 to the City of
10 Chicago;

11 24.1% of annual adjusted gross receipts in excess of
12 \$150,000,000 but not exceeding \$225,000,000 to the State
13 and 20.9% of annual adjusted gross receipts in excess of
14 \$150,000,000 but not exceeding \$225,000,000 to the City of
15 Chicago;

16 26.8% of annual adjusted gross receipts in excess of
17 \$225,000,000 but not exceeding \$1,000,000,000 to the State
18 and 23.2% of annual adjusted gross receipts in excess of
19 \$225,000,000 but not exceeding \$1,000,000,000 to the City
20 of Chicago;

21 40% of annual adjusted gross receipts in excess of
22 \$1,000,000,000 to the State and 34.7% of annual gross
23 receipts in excess of \$1,000,000,000 to the City of
24 Chicago.

25 The privilege tax for table games shall be at the
26 following rates:

1 8.1% of annual adjusted gross receipts up to and
2 including \$25,000,000 to the State and 6.9% of annual
3 adjusted gross receipts up to and including \$25,000,000 to
4 the City of Chicago;

5 10.7% of annual adjusted gross receipts in excess of
6 \$25,000,000 but not exceeding \$75,000,000 to the State and
7 9.3% of annual adjusted gross receipts in excess of
8 \$25,000,000 but not exceeding \$75,000,000 to the City of
9 Chicago;

10 11.2% of annual adjusted gross receipts in excess of
11 \$75,000,000 but not exceeding \$175,000,000 to the State
12 and 9.8% of annual adjusted gross receipts in excess of
13 \$75,000,000 but not exceeding \$175,000,000 to the City of
14 Chicago;

15 13.5% of annual adjusted gross receipts in excess of
16 \$175,000,000 but not exceeding \$225,000,000 to the State
17 and 11.5% of annual adjusted gross receipts in excess of
18 \$175,000,000 but not exceeding \$225,000,000 to the City of
19 Chicago;

20 15.1% of annual adjusted gross receipts in excess of
21 \$225,000,000 but not exceeding \$275,000,000 to the State
22 and 12.9% of annual adjusted gross receipts in excess of
23 \$225,000,000 but not exceeding \$275,000,000 to the City of
24 Chicago;

25 16.2% of annual adjusted gross receipts in excess of
26 \$275,000,000 but not exceeding \$375,000,000 to the State

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

4 18.9% of annual adjusted gross receipts in excess of
5 \$375,000,000 to the State and 16.1% of annual gross
6 receipts in excess of \$375,000,000 to the City of Chicago.

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

11 (3) Notwithstanding the provisions of this subsection
12 (a-5), for the first 10 years that the privilege tax is imposed
13 under this subsection (a-5) or until the year preceding the
14 calendar year in which paragraph (4) becomes operative,
15 whichever occurs first, 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, except no minimum employment shall be required
21 during 2020 and 2021 or during periods that the riverboat
22 or casino is closed on orders of State officials for
23 public health emergencies or other emergencies not caused
24 by the riverboat or casino;

25 (2) the riverboat or casino fails to maintain
26 operations in a manner consistent with this Act or is not a

1 viable riverboat or casino subject to the approval of the
2 Board; or

3 (3) the owners licensee is not an entity in which
4 employees participate in an employee stock ownership plan
5 or in which the owners licensee sponsors a 401(k)
6 retirement plan and makes a matching employer contribution
7 equal to at least one-quarter of the first 12% or one-half
8 of the first 6% of each participating employee's
9 contribution, not to exceed any limitations under federal
10 laws and regulations.

11 (4) Notwithstanding the provisions of this subsection
12 (a-5), for 10 calendar years beginning in the year that
13 gambling operations commence either in a temporary or
14 permanent facility at an organization gaming facility located
15 in the City of Collinsville if the facility commences
16 operations within 3 years of the effective date of the changes
17 made to this Section by this amendatory Act of the 103rd
18 General Assembly, the privilege tax imposed under this
19 subsection (a-5) on a riverboat or casino conducting gambling
20 operations in the City of East St. Louis shall be reduced, if
21 applicable, by an amount equal to the difference in adjusted
22 gross receipts for the 2022 calendar year less the current
23 year's adjusted gross receipts, unless:

24 (A) the riverboat or casino fails to employ at least
25 350 people, except that no minimum employment shall be
26 required during periods that the riverboat or casino is

1 closed on orders of State officials for public health
2 emergencies or other emergencies not caused by the
3 riverboat or casino;

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

8 (C) the riverboat or casino fails to submit audited
9 financial statements to the Board prepared by an
10 accounting firm that has been preapproved by the Board and
11 such statements were prepared in accordance with the
12 provisions of the Financial Accounting Standards Board
13 Accounting Standards Codification under nongovernmental
14 accounting principles generally accepted in the United
15 States.

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

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

25 (B) for calendar year 2021, the annual adjusted gross
26 receipts for the current year minus the difference between

1 an amount equal to the average annual adjusted gross
2 receipts from a riverboat or casino conducting gambling
3 operations in the City of East St. Louis for 2014, 2015,
4 2016, 2017, and 2018 and the annual adjusted gross
5 receipts for 2019; and

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

14 (a-6) From June 28, 2019 (the effective date of Public Act
15 101-31) until June 30, 2023, an owners licensee that conducted
16 gambling operations prior to January 1, 2011 shall receive a
17 dollar-for-dollar credit against the tax imposed under this
18 Section for any renovation or construction costs paid by the
19 owners licensee, but in no event shall the credit exceed
20 \$2,000,000.

21 Additionally, from June 28, 2019 (the effective date of
22 Public Act 101-31) until December 31, 2024, an owners licensee
23 that (i) is located within 15 miles of the Missouri border, and
24 (ii) has at least 3 riverboats, casinos, or their equivalent
25 within a 45-mile radius, may be authorized to relocate to a new
26 location with the approval of both the unit of local

1 government designated as the home dock and the Board, so long
2 as the new location is within the same unit of local government
3 and no more than 3 miles away from its original location. Such
4 owners licensee shall receive a credit against the tax imposed
5 under this Section equal to 8% of the total project costs, as
6 approved by the Board, for any renovation or construction
7 costs paid by the owners licensee for the construction of the
8 new facility, provided that the new facility is operational by
9 July 1, 2024. In determining whether or not to approve a
10 relocation, the Board must consider the extent to which the
11 relocation will diminish the gaming revenues received by other
12 Illinois gaming facilities.

13 (a-7) Beginning in the initial adjustment year and through
14 the final adjustment year, if the total obligation imposed
15 pursuant to either subsection (a-5) or (a-6) will result in an
16 owners licensee receiving less after-tax adjusted gross
17 receipts than it received in calendar year 2018, then the
18 total amount of privilege taxes that the owners licensee is
19 required to pay for that calendar year shall be reduced to the
20 extent necessary so that the after-tax adjusted gross receipts
21 in that calendar year equals the after-tax adjusted gross
22 receipts in calendar year 2018, but the privilege tax
23 reduction shall not exceed the annual adjustment cap. If
24 pursuant to this subsection (a-7), the total obligation
25 imposed pursuant to either subsection (a-5) or (a-6) shall be
26 reduced, then the owners licensee shall not receive a refund

1 from the State at the end of the subject calendar year but
2 instead shall be able to apply that amount as a credit against
3 any payments it owes to the State in the following calendar
4 year to satisfy its total obligation under either subsection
5 (a-5) or (a-6). The credit for the final adjustment year shall
6 occur in the calendar year following the final adjustment
7 year.

8 If an owners licensee that conducted gambling operations
9 prior to January 1, 2019 expands its riverboat or casino,
10 including, but not limited to, with respect to its gaming
11 floor, additional non-gaming amenities such as restaurants,
12 bars, and hotels and other additional facilities, and incurs
13 construction and other costs related to such expansion from
14 June 28, 2019 (the effective date of Public Act 101-31) until
15 June 28, 2024 (the 5th anniversary of the effective date of
16 Public Act 101-31), then for each \$15,000,000 spent for any
17 such construction or other costs related to expansion paid by
18 the owners licensee, the final adjustment year shall be
19 extended by one year and the annual adjustment cap shall
20 increase by 0.2% of adjusted gross receipts during each
21 calendar year until and including the final adjustment year.
22 No further modifications to the final adjustment year or
23 annual adjustment cap shall be made after \$75,000,000 is
24 incurred in construction or other costs related to expansion
25 so that the final adjustment year shall not extend beyond the
26 9th calendar year after the initial adjustment year, not

1 including the initial adjustment year, and the annual
2 adjustment cap shall not exceed 4% of adjusted gross receipts
3 in a particular calendar year. Construction and other costs
4 related to expansion shall include all project related costs,
5 including, but not limited to, all hard and soft costs,
6 financing costs, on or off-site ground, road or utility work,
7 cost of gaming equipment and all other personal property,
8 initial fees assessed for each incremental gaming position,
9 and the cost of incremental land acquired for such expansion.
10 Soft costs shall include, but not be limited to, legal fees,
11 architect, engineering and design costs, other consultant
12 costs, insurance cost, permitting costs, and pre-opening costs
13 related to the expansion, including, but not limited to, any
14 of the following: marketing, real estate taxes, personnel,
15 training, travel and out-of-pocket expenses, supply,
16 inventory, and other costs, and any other project related soft
17 costs.

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

23 Notwithstanding any other provision of this subsection
24 (a-7), this subsection (a-7) does not apply to an owners
25 licensee unless such owners licensee spends at least
26 \$15,000,000 on construction and other costs related to its

1 expansion, excluding the initial fees assessed for each
2 incremental gaming position.

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

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

7 "Building and construction trades council" means any
8 organization representing multiple construction entities that
9 are monitoring or attentive to compliance with public or
10 workers' safety laws, wage and hour requirements, or other
11 statutory requirements or that are making or maintaining
12 collective bargaining agreements.

13 "Initial adjustment year" means the year commencing on
14 January 1 of the calendar year immediately following the
15 earlier of the following:

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

20 (2) June 28, 2021 (24 months after the effective date
21 of Public Act 101-31);

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

25 "Final adjustment year" means the 2nd calendar year after
26 the initial adjustment year, not including the initial

1 adjustment year, and as may be extended further as described
2 in this subsection (a-7).

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

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

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

19 The Illinois Gaming Board shall submit to the General
20 Assembly a comprehensive report no later than March 31, 2023
21 detailing, at a minimum, the effect of removing non-cashable
22 vouchers, coupons, and electronic promotions from this
23 calculation on net gaming revenues to the State in calendar
24 years 2020 through 2022, the increase or reduction in wagerers
25 as a result of removing non-cashable vouchers, coupons, and
26 electronic promotions from this calculation, the effect of the

1 tax rates in subsection (a-5) on net gaming revenues to this
2 State, and proposed modifications to the calculation.

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

7 (a-15) If the privilege tax imposed under subsection (a-3)
8 is no longer imposed pursuant to item (i) of the last paragraph
9 of subsection (a-3), then by June 15 of each year, each owners
10 licensee, other than an owners licensee that admitted
11 1,000,000 persons or fewer in calendar year 2004, must, in
12 addition to the payment of all amounts otherwise due under
13 this Section, pay to the Board a reconciliation payment in the
14 amount, if any, by which the licensed owner's base amount
15 exceeds the amount of net privilege tax paid by the licensed
16 owner to the Board in the then current State fiscal year. A
17 licensed owner's net privilege tax obligation due for the
18 balance of the State fiscal year shall be reduced up to the
19 total of the amount paid by the licensed owner in its June 15
20 reconciliation payment. The obligation imposed by this
21 subsection (a-15) is binding on any person, firm, corporation,
22 or other entity that acquires an ownership interest in any
23 such owners license. The obligation imposed under this
24 subsection (a-15) terminates on the earliest of: (i) July 1,
25 2007, (ii) the first day after August 23, 2005 (the effective
26 date of Public Act 94-673) that riverboat gambling operations

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

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

21 "Act of God" means an incident caused by the operation of
22 an extraordinary force that cannot be foreseen, that cannot be
23 avoided by the exercise of due care, and for which no person
24 can be held liable.

25 "Base amount" means the following:

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

1 For a riverboat in East Peoria, \$43,000,000.
2 For the Empress riverboat in Joliet, \$86,000,000.
3 For a riverboat in Metropolis, \$45,000,000.
4 For the Harrah's riverboat in Joliet, \$114,000,000.
5 For a riverboat in Aurora, \$86,000,000.
6 For a riverboat in East St. Louis, \$48,500,000.
7 For a riverboat in Elgin, \$198,000,000.

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

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

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

19 (b) 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 adjusted gross receipts generated by a
22 riverboat or a casino, other than a riverboat or casino
23 designated in paragraph (1), (3), or (4) of subsection (e-5)
24 of Section 7, shall be paid monthly, subject to appropriation
25 by the General Assembly, to the unit of local government in
26 which the casino is located or that is designated as the home

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

23 From the tax revenue deposited in the State Gaming Fund
24 pursuant to riverboat or casino gambling operations conducted
25 by a licensed manager on behalf of the State, an amount equal
26 to 5% of adjusted gross receipts generated pursuant to those

1 riverboat or casino gambling operations shall be paid monthly,
2 subject to appropriation by the General Assembly, to the unit
3 of local government that is designated as the home dock of the
4 riverboat upon which those riverboat gambling operations are
5 conducted or in which the casino is located.

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

13 From the tax revenue from riverboat or casino gambling
14 deposited in the State Gaming Fund under this Section, an
15 amount equal to 5% of the adjusted gross receipts generated by
16 a riverboat designated in paragraph (4) of subsection (e-5) of
17 Section 7 shall be remitted monthly, subject to appropriation,
18 as follows: 70% to the City of Rockford, 5% to the City of
19 Loves Park, 5% to the Village of Machesney, and 20% to
20 Winnebago 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 (5) of subsection (e-5) of
25 Section 7 shall be remitted monthly, subject to appropriation,
26 as follows: 2% to the unit of local government in which the

1 riverboat or casino is located, and 3% shall be distributed:

2 (A) in accordance with a regional capital development plan
3 entered into by the following communities: Village of Beecher,
4 City of Blue Island, Village of Burnham, City of Calumet City,
5 Village of Calumet Park, City of Chicago Heights, City of
6 Country Club Hills, Village of Crestwood, Village of Crete,
7 Village of Dixmoor, Village of Dolton, Village of East Hazel
8 Crest, Village of Flossmoor, Village of Ford Heights, Village
9 of Glenwood, City of Harvey, Village of Hazel Crest, Village
10 of Homewood, Village of Lansing, Village of Lynwood, City of
11 Markham, Village of Matteson, Village of Midlothian, Village
12 of Monee, City of Oak Forest, Village of Olympia Fields,
13 Village of Orland Hills, Village of Orland Park, City of Palos
14 Heights, Village of Park Forest, Village of Phoenix, Village
15 of Posen, Village of Richton Park, Village of Riverdale,
16 Village of Robbins, Village of Sauk Village, Village of South
17 Chicago Heights, Village of South Holland, Village of Steger,
18 Village of Thornton, Village of Tinley Park, Village of
19 University Park, and Village of Worth; or (B) if no regional
20 capital development plan exists, equally among the communities
21 listed in item (A) to be used for capital expenditures or
22 public pension payments, or both.

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

26 (b-4) Beginning on the first day a ~~the~~ licensee under

1 ~~paragraph (5)~~ of subsection (e-5) of Section 7 conducts
2 gambling operations or 30 days after the effective date of
3 this Amendatory Act of the 103rd General Assembly, whichever
4 is sooner, either in a temporary facility or a permanent
5 facility, and ending on July 31, 2042, from the tax revenue
6 deposited in the State Gaming Fund under this Section,
7 \$5,000,000 shall be paid annually, subject to appropriation,
8 to the host municipality of that owners licensee of a license
9 issued or re-issued pursuant to Section 7.1 of this Act before
10 January 1, 2012. Payments received by the host municipality
11 pursuant to this subsection (b-4) may not be shared with any
12 other unit of local government.

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

1 located in the Village of Stickney shall be paid monthly,
2 subject to appropriation by the General Assembly, as follows:
3 25% to the Village of Stickney, 5% to the City of Berwyn, 50%
4 to the Town of Cicero, and 20% to the Stickney Public Health
5 District.

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

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

16 (b-6) Beginning on June 28, 2019 (the effective date of
17 Public Act 101-31), from the tax revenue deposited in the
18 State Gaming Fund under this Section, an amount equal to 2% of
19 adjusted gross receipts generated by an organization gaming
20 facility located outside Madison County shall be paid monthly,
21 subject to appropriation by the General Assembly, to the
22 county in which the organization gaming facility is located
23 for the purposes of its criminal justice system or health care
24 system.

25 Counties may refund any portion of the payment that they
26 receive pursuant to this subsection (b-6) to the organization

1 gaming facility.

2 (b-7) From the tax revenue from the organization gaming
3 licensee located in one of the following townships of Cook
4 County: Bloom, Bremen, Calumet, Orland, Rich, Thornton, or
5 Worth, an amount equal to 5% of the adjusted gross receipts
6 generated by that organization gaming licensee shall be
7 remitted monthly, subject to appropriation, as follows: 2% to
8 the unit of local government in which the organization gaming
9 licensee is located, and 3% shall be distributed: (A) in
10 accordance with a regional capital development plan entered
11 into by the following communities: Village of Beecher, City of
12 Blue Island, Village of Burnham, City of Calumet City, Village
13 of Calumet Park, City of Chicago Heights, City of Country Club
14 Hills, Village of Crestwood, Village of Crete, Village of
15 Dixmoor, Village of Dolton, Village of East Hazel Crest,
16 Village of Flossmoor, Village of Ford Heights, Village of
17 Glenwood, City of Harvey, Village of Hazel Crest, Village of
18 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 (b-8) In lieu of the payments under subsection (b) of this
6 Section, from the tax revenue deposited in the State Gaming
7 Fund pursuant to riverboat or casino gambling operations
8 conducted by an owners licensee under paragraph (1) of
9 subsection (e-5) of Section 7, an amount equal to the tax
10 revenue generated from the privilege tax imposed by paragraph
11 (2) of subsection (a-5) that is to be paid to the City of
12 Chicago shall be paid monthly, subject to appropriation by the
13 General Assembly, as follows: (1) an amount equal to 0.5% of
14 the annual adjusted gross receipts generated by the owners
15 licensee under paragraph (1) of subsection (e-5) of Section 7
16 to the home rule county in which the owners licensee is located
17 for the purpose of enhancing the county's criminal justice
18 system; and (2) the balance to the City of Chicago and shall be
19 expended or obligated by the City of Chicago for pension
20 payments in accordance with Public Act 99-506.

21 (c) Appropriations, as approved by the General Assembly,
22 may be made from the State Gaming Fund to the Board (i) for the
23 administration and enforcement of this Act and the Video
24 Gaming Act, (ii) for distribution to the Illinois State Police
25 and to the Department of Revenue for the enforcement of this
26 Act and the Video Gaming Act, and (iii) to the Department of

1 Human Services for the administration of programs to treat
2 problem gambling, including problem gambling from sports
3 wagering. The Board's annual appropriations request must
4 separately state its funding needs for the regulation of
5 gaming authorized under Section 7.7, riverboat gaming, casino
6 gaming, video gaming, and sports wagering.

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

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

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

26 (c-5) (Blank).

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

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

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

23 (c-21) After the payments required under subsections (b),
24 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), and (c-4) have
25 been made, an amount equal to 0.5% of the adjusted gross
26 receipts generated by the owners licensee under paragraph (1)

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

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

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

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

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

1 (c-35) Beginning on July 1, 2013, in addition to any
2 amount transferred under subsection (c-30) of this Section,
3 \$5,530,000 shall be transferred monthly from the State Gaming
4 Fund to the School Infrastructure Fund.

5 (d) From time to time, through June 30, 2021, the Board
6 shall transfer the remainder of the funds generated by this
7 Act into the Education Assistance Fund.

8 (d-5) Beginning on July 1, 2021, on the last day of each
9 month, or as soon thereafter as possible, after all the
10 required expenditures, distributions, and transfers have been
11 made from the State Gaming Fund for the month pursuant to
12 subsections (b) through (c-35), at the direction of the Board,
13 the Comptroller shall direct and the Treasurer shall transfer
14 \$22,500,000, along with any deficiencies in such amounts from
15 prior months in the same fiscal year, from the State Gaming
16 Fund to the Education Assistance Fund; then, at the direction
17 of the Board, the Comptroller shall direct and the Treasurer
18 shall transfer the remainder of the funds generated by this
19 Act, if any, from the State Gaming Fund to the Capital Projects
20 Fund.

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

26 (f) To the extent practicable, the Board shall administer

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

6 (Source: P.A. 102-16, eff. 6-17-21; 102-538, eff. 8-20-21;
7 102-689, eff. 12-17-21; 102-699, eff. 4-19-22; 103-8, eff.
8 6-7-23.)

9 Section 99. Effective date. This Act takes effect upon
10 becoming law.