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1 AMENDMENT TO SENATE BILL 2235

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 2235 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Horse Racing Act of 1975 is  
5 amended by adding Section 19.1 as follows:

6 (230 ILCS 5/19.1 new)

7 Sec. 19.1. Restriction on State ownership and conduct of  
8 horse racing.

9 (a) The State of Illinois is forbidden from doing any of  
10 the following:

11 (1) Obtaining an organization license;

12 (2) Owning all or any portion of an entity that  
13 conducts horse racing or pari-mutuel wagering under this  
14 Act; and

15 (3) Conducting horse racing or pari-mutuel wagering.

16 (b) For the purpose of this Section, the term "State of  
17 Illinois" includes any agency or department of the State of  
18 Illinois, including, but not limited to, the Illinois Racing  
19 Board.

20 Section 10. The Riverboat Gambling Act is amended by  
21 changing Sections 4, 7.5, 10, 11, 11.1, 12, 13, 15, and 23 and  
22 by adding Section 7.6 as follows:

1 (230 ILCS 10/4) (from Ch. 120, par. 2404)

2 Sec. 4. Definitions. As used in this Act:

3 (a) "Board" means the Illinois Gaming Board.

4 (b) "Occupational license" means a license issued by the  
5 Board to a person or entity to perform an occupation which the  
6 Board has identified as requiring a license to engage in  
7 riverboat gambling in Illinois.

8 (c) "Gambling game" includes, but is not limited to,  
9 baccarat, twenty-one, poker, craps, slot machine, video game of  
10 chance, roulette wheel, klondike table, punchboard, faro  
11 layout, keno layout, numbers ticket, push card, jar ticket, or  
12 pull tab which is authorized by the Board as a wagering device  
13 under this Act.

14 (d) "Riverboat" means a self-propelled excursion boat, a  
15 permanently moored barge, or permanently moored barges that are  
16 permanently fixed together to operate as one vessel, on which  
17 lawful gambling is authorized and licensed as provided in this  
18 Act.

19 (e) (Blank). ~~"Managers license" means a license issued by~~  
20 ~~the Board to a person or entity to manage gambling operations~~  
21 ~~conducted by the State pursuant to Section 7.3 7.2.~~

22 (f) "Dock" means the location where a riverboat moors for  
23 the purpose of embarking passengers for and disembarking  
24 passengers from the riverboat.

25 (g) "Gross receipts" means the total amount of money  
26 exchanged for the purchase of chips, tokens or electronic cards  
27 by riverboat patrons.

28 (h) "Adjusted gross receipts" means the gross receipts less  
29 winnings paid to wagerers.

30 (i) "Cheat" means to alter the selection of criteria which  
31 determine the result of a gambling game or the amount or  
32 frequency of payment in a gambling game.

33 (j) "Department" means the Department of Revenue.

34 (k) "Gambling operation" means the conduct of authorized

1 gambling games upon a riverboat.

2 (1) "License bid" means the lump sum amount of money that  
3 an applicant bids and agrees to pay the State in return for an  
4 owners license that is re-issued on or after July 1, 2003.

5 (m) The terms "minority person" and "female" shall have the  
6 same meaning as defined in Section 2 of the Business Enterprise  
7 for Minorities, Females, and Persons with Disabilities Act.

8 (Source: P.A. 92-600, eff. 6-28-02; 93-28, eff. 6-20-03;  
9 revisory 1-28-04.)

10 (230 ILCS 10/7.5)

11 Sec. 7.5. Competitive Bidding. When the Board determines  
12 that it will re-issue an owners license pursuant to an open and  
13 competitive bidding process, as set forth in Section 7.1, ~~or~~  
14 ~~that it will issue a managers license pursuant to an open and~~  
15 ~~competitive bidding process, as set forth in Section 7.4,~~ the  
16 open and competitive bidding process shall adhere to the  
17 following procedures:

18 (1) The Board shall make applications for owners ~~and~~  
19 ~~managers~~ licenses available to the public and allow a  
20 reasonable time for applicants to submit applications to the  
21 Board.

22 (2) During the filing period for owners ~~or managers~~ license  
23 applications, the Board may retain the services of an  
24 investment banking firm to assist the Board in conducting the  
25 open and competitive bidding process.

26 (3) After receiving all of the bid proposals, the Board  
27 shall open all of the proposals in a public forum and disclose  
28 the prospective owners ~~or managers~~ names, venture partners, if  
29 any, and, ~~in the case of applicants for owners licenses,~~ the  
30 locations of the proposed development sites.

31 (4) The Board shall summarize the terms of the proposals  
32 and may make this summary available to the public.

33 (5) The Board shall evaluate the proposals within a

1 reasonable time and select no more than 3 final applicants to  
2 make presentations of their proposals to the Board.

3 (6) The final applicants shall make their presentations to  
4 the Board on the same day during an open session of the Board.

5 (7) As soon as practicable after the public presentations  
6 by the final applicants, the Board, in its discretion, may  
7 conduct further negotiations among the 3 final applicants.  
8 During such negotiations, each final applicant may increase its  
9 license bid or otherwise enhance its bid proposal. At the  
10 conclusion of such negotiations, the Board shall select the  
11 winning proposal. ~~In the case of negotiations for an owners  
12 license, the Board may, at the conclusion of such negotiations,  
13 make the determination allowed under Section 7.3(a).~~

14 (8) Upon selection of a winning bid, the Board shall  
15 evaluate the winning bid within a reasonable period of time for  
16 licensee suitability in accordance with all applicable  
17 statutory and regulatory criteria.

18 (9) If the winning bidder is unable or otherwise fails to  
19 consummate the transaction, (including if the Board determines  
20 that the winning bidder does not satisfy the suitability  
21 requirements), the Board may, on the same criteria, select from  
22 the remaining bidders ~~or make the determination allowed under  
23 Section 7.3(a).~~

24 (Source: P.A. 93-28, eff. 6-20-03.)

25 (230 ILCS 10/7.6 new)

26 Sec. 7.6. Restriction on State ownership and conduct of  
27 riverboat gambling operations.

28 (a) The State of Illinois is forbidden from doing any of  
29 the following:

30 (1) Obtaining an owners license;

31 (2) Owning all or any portion of an entity that  
32 conducts riverboat gambling operations under this Act; and

33 (3) Conducting riverboat gambling operations.

1       (b) For the purpose of this Section, the term "State of  
2 Illinois" includes any agency or department of the State of  
3 Illinois, including, but not limited to, the Illinois Gaming  
4 Board.

5           (230 ILCS 10/10) (from Ch. 120, par. 2410)

6       Sec. 10. Bond of licensee. Before an owners license is  
7 issued or re-issued ~~or a managers license is issued~~, the  
8 licensee shall post a bond in the sum of \$200,000 to the State  
9 of Illinois. The bond shall be used to guarantee that the  
10 licensee faithfully makes the payments, keeps his books and  
11 records and makes reports, and conducts his games of chance in  
12 conformity with this Act and the rules adopted by the Board.  
13 The bond shall not be canceled by a surety on less than 30 days  
14 notice in writing to the Board. If a bond is canceled and the  
15 licensee fails to file a new bond with the Board in the  
16 required amount on or before the effective date of  
17 cancellation, the licensee's license shall be revoked. The  
18 total and aggregate liability of the surety on the bond is  
19 limited to the amount specified in the bond.

20       (Source: P.A. 93-28, eff. 6-20-03.)

21           (230 ILCS 10/11) (from Ch. 120, par. 2411)

22       Sec. 11. Conduct of gambling. Gambling may be conducted by  
23 licensed owners ~~or licensed managers on behalf of the State~~  
24 aboard riverboats, subject to the following standards:

25           (1) A licensee may conduct riverboat gambling  
26 authorized under this Act regardless of whether it conducts  
27 excursion cruises. A licensee may permit the continuous  
28 ingress and egress of passengers for the purpose of  
29 gambling.

30           (2) (Blank).

31           (3) Minimum and maximum wagers on games shall be set by  
32 the licensee.

1           (4) Agents of the Board and the Department of State  
2 Police may board and inspect any riverboat at any time for  
3 the purpose of determining whether this Act is being  
4 complied with. Every riverboat, if under way and being  
5 hailed by a law enforcement officer or agent of the Board,  
6 must stop immediately and lay to.

7           (5) Employees of the Board shall have the right to be  
8 present on the riverboat or on adjacent facilities under  
9 the control of the licensee.

10          (6) Gambling equipment and supplies customarily used  
11 in conducting riverboat gambling must be purchased or  
12 leased only from suppliers licensed for such purpose under  
13 this Act.

14          (7) Persons licensed under this Act shall permit no  
15 form of wagering on gambling games except as permitted by  
16 this Act.

17          (8) Wagers may be received only from a person present  
18 on a licensed riverboat. No person present on a licensed  
19 riverboat shall place or attempt to place a wager on behalf  
20 of another person who is not present on the riverboat.

21          (9) Wagering shall not be conducted with money or other  
22 negotiable currency.

23          (10) A person under age 21 shall not be permitted on an  
24 area of a riverboat where gambling is being conducted,  
25 except for a person at least 18 years of age who is an  
26 employee of the riverboat gambling operation. No employee  
27 under age 21 shall perform any function involved in  
28 gambling by the patrons. No person under age 21 shall be  
29 permitted to make a wager under this Act.

30          (11) Gambling excursion cruises are permitted only  
31 when the waterway for which the riverboat is licensed is  
32 navigable, as determined by the Board in consultation with  
33 the U.S. Army Corps of Engineers. This paragraph (11) does  
34 not limit the ability of a licensee to conduct gambling

1 authorized under this Act when gambling excursion cruises  
2 are not permitted.

3 (12) All tokens, chips or electronic cards used to make  
4 wagers must be purchased from a licensed owner ~~or manager~~  
5 either aboard a riverboat or at an onshore facility which  
6 has been approved by the Board and which is located where  
7 the riverboat docks. The tokens, chips or electronic cards  
8 may be purchased by means of an agreement under which the  
9 owner ~~or manager~~ extends credit to the patron. Such tokens,  
10 chips or electronic cards may be used while aboard the  
11 riverboat only for the purpose of making wagers on gambling  
12 games.

13 (13) Notwithstanding any other Section of this Act, in  
14 addition to the other licenses authorized under this Act,  
15 the Board may issue special event licenses allowing persons  
16 who are not otherwise licensed to conduct riverboat  
17 gambling to conduct such gambling on a specified date or  
18 series of dates. Riverboat gambling under such a license  
19 may take place on a riverboat not normally used for  
20 riverboat gambling. The Board shall establish standards,  
21 fees and fines for, and limitations upon, such licenses,  
22 which may differ from the standards, fees, fines and  
23 limitations otherwise applicable under this Act. All such  
24 fees shall be deposited into the State Gaming Fund. All  
25 such fines shall be deposited into the Education Assistance  
26 Fund, created by Public Act 86-0018, of the State of  
27 Illinois.

28 (14) In addition to the above, gambling must be  
29 conducted in accordance with all rules adopted by the  
30 Board.

31 (Source: P.A. 93-28, eff. 6-20-03.)

32 (230 ILCS 10/11.1) (from Ch. 120, par. 2411.1)

33 Sec. 11.1. Collection of amounts owing under credit

1 agreements. Notwithstanding any applicable statutory provision  
2 to the contrary, a licensed owner ~~or manager~~ who extends credit  
3 to a riverboat gambling patron pursuant to Section 11 (a) (12)  
4 of this Act is expressly authorized to institute a cause of  
5 action to collect any amounts due and owing under the extension  
6 of credit, as well as the owner's ~~or manager's~~ costs, expenses  
7 and reasonable attorney's fees incurred in collection.

8 (Source: P.A. 93-28, eff. 6-20-03.)

9 (230 ILCS 10/12) (from Ch. 120, par. 2412)

10 Sec. 12. Admission tax; fees.

11 (a) A tax is hereby imposed upon admissions ~~to riverboats~~  
12 ~~operated by licensed owners~~ authorized pursuant to this Act.  
13 Until July 1, 2002, the rate is \$2 per person admitted. From  
14 July 1, 2002 ~~and~~ until July 1, 2003, the rate is \$3 per person  
15 admitted. Beginning July 1, 2003, for a licensee that admitted  
16 1,000,000 persons or fewer in the previous calendar year, the  
17 rate is \$3 per person admitted; for a licensee that admitted  
18 more than 1,000,000 but no more than 2,300,000 persons in the  
19 previous calendar year, the rate is \$4 per person admitted; and  
20 for a licensee that admitted more than 2,300,000 persons in the  
21 previous calendar year, the rate is \$5 per person admitted.  
22 ~~Beginning July 1, 2003, for a licensee that admitted 2,300,000~~  
23 ~~persons or fewer in the previous calendar year, the rate is \$4~~  
24 ~~per person admitted and for a licensee that admitted more than~~  
25 ~~2,300,000 persons in the previous calendar year, the rate is \$5~~  
26 ~~per person admitted.~~ This admission tax is imposed upon the  
27 licensed owner conducting gambling.

28 (1) The admission tax shall be paid for each admission.

29 (2) (Blank).

30 (3) The riverboat licensee may issue tax-free passes to  
31 actual and necessary officials and employees of the  
32 licensee or other persons actually working on the  
33 riverboat.



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

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

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

16           ~~(2) (Blank).~~

17           ~~(3) The licensed manager may issue fee free passes to~~  
18 ~~actual and necessary officials and employees of the manager~~  
19 ~~or other persons actually working on the riverboat.~~

20           ~~(4) The number and issuance of fee free passes is~~  
21 ~~subject to the rules of the Board, and a list of all~~  
22 ~~persons to whom the fee free passes are issued shall be~~  
23 ~~filed with the Board.~~

24           (b) From the tax imposed under subsection (a) ~~and the fee~~  
25 ~~imposed under subsection (a 5),~~ a municipality shall receive  
26 from the State \$1 for each person embarking on a riverboat  
27 docked within the municipality, and a county shall receive \$1  
28 for each person embarking on a riverboat docked within the  
29 county but outside the boundaries of any municipality. The  
30 municipality's or county's share shall be collected by the  
31 Board on behalf of the State and remitted quarterly by the  
32 State, subject to appropriation, to the treasurer of the unit  
33 of local government for deposit in the general fund.

34           (c) The licensed owner shall pay the entire admission tax

1 to the Board ~~and the licensed manager shall pay the entire~~  
2 ~~admission fee to the Board.~~ Such payments shall be made daily.  
3 Accompanying each payment shall be a return on forms provided  
4 by the Board which shall include other information regarding  
5 admissions as the Board may require. Failure to submit either  
6 the payment or the return within the specified time may result  
7 in suspension or revocation of the owners ~~or managers~~ license.

8 (d) The Board shall administer and collect the admission  
9 tax imposed by this Section, to the extent practicable, in a  
10 manner consistent with the provisions of Sections 4, 5, 5a, 5b,  
11 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9 and 10 of the  
12 Retailers' Occupation Tax Act and Section 3-7 of the Uniform  
13 Penalty and Interest Act.

14 (Source: P.A. 92-595, eff. 6-28-02; 93-27, eff. 6-20-03; 93-28,  
15 eff. 6-20-03; revised 8-1-03.)

16 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

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

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

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

28 20% of annual adjusted gross receipts in excess of  
29 \$25,000,000 but not exceeding \$50,000,000;

30 25% of annual adjusted gross receipts in excess of  
31 \$50,000,000 but not exceeding \$75,000,000;

32 30% of annual adjusted gross receipts in excess of  
33 \$75,000,000 but not exceeding \$100,000,000;

1           35% of annual adjusted gross receipts in excess of  
2           \$100,000,000.

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

10           15% of annual adjusted gross receipts up to and  
11 including \$25,000,000;

12           22.5% of annual adjusted gross receipts in excess of  
13 \$25,000,000 but not exceeding \$50,000,000;

14           27.5% of annual adjusted gross receipts in excess of  
15 \$50,000,000 but not exceeding \$75,000,000;

16           32.5% of annual adjusted gross receipts in excess of  
17 \$75,000,000 but not exceeding \$100,000,000;

18           37.5% of annual adjusted gross receipts in excess of  
19 \$100,000,000 but not exceeding \$150,000,000;

20           45% of annual adjusted gross receipts in excess of  
21 \$150,000,000 but not exceeding \$200,000,000;

22           50% of annual adjusted gross receipts in excess of  
23 \$200,000,000.

24           (a-3) Beginning July 1, 2003, a privilege tax is imposed on  
25 persons engaged in the business of conducting riverboat  
26 gambling operations, ~~other than licensed managers conducting~~  
27 ~~riverboat gambling operations on behalf of the State,~~ based on  
28 the adjusted gross receipts received by a licensed owner from  
29 gambling games authorized under this Act at the following  
30 rates:

31           15% of annual adjusted gross receipts up to and  
32 including \$25,000,000;

33           27.5% of annual adjusted gross receipts in excess of  
34 \$25,000,000 but not exceeding \$37,500,000;

1           32.5% of annual adjusted gross receipts in excess of  
2           \$37,500,000 but not exceeding \$50,000,000;

3           37.5% of annual adjusted gross receipts in excess of  
4           \$50,000,000 but not exceeding \$75,000,000;

5           45% of annual adjusted gross receipts in excess of  
6           \$75,000,000 but not exceeding \$100,000,000;

7           50% of annual adjusted gross receipts in excess of  
8           \$100,000,000 but not exceeding \$250,000,000;

9           70% of annual adjusted gross receipts in excess of  
10          \$250,000,000.

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

16          The privilege tax imposed under this subsection (a-3) shall  
17          no longer be imposed beginning on the earlier of (i) July 1,  
18          2005; (ii) the first date after June 20, 2003 ~~the effective~~  
19          ~~date of this amendatory Act of the 93rd General Assembly~~ that  
20          riverboat gambling operations are conducted pursuant to a  
21          dormant license; or (iii) the first day that riverboat gambling  
22          operations are conducted under the authority of an owners  
23          license that is in addition to the 10 owners licenses initially  
24          authorized under this Act. For the purposes of this subsection  
25          (a-3), the term "dormant license" means an owners license that  
26          is authorized by this Act under which no riverboat gambling  
27          operations are being conducted on June 20, 2003 ~~the effective~~  
28          ~~date of this amendatory Act of the 93rd General Assembly~~.

29          (a-4) Beginning on the first day on which the tax imposed  
30          under subsection (a-3) is no longer imposed, a privilege tax is  
31          imposed on persons engaged in the business of conducting  
32          riverboat gambling operations, ~~other than licensed managers~~  
33          ~~conducting riverboat gambling operations on behalf of the~~  
34          ~~State~~, based on the adjusted gross receipts received by a

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

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

5 22.5% of annual adjusted gross receipts in excess of  
6 \$25,000,000 but not exceeding \$50,000,000;

7 27.5% of annual adjusted gross receipts in excess of  
8 \$50,000,000 but not exceeding \$75,000,000;

9 32.5% of annual adjusted gross receipts in excess of  
10 \$75,000,000 but not exceeding \$100,000,000;

11 37.5% of annual adjusted gross receipts in excess of  
12 \$100,000,000 but not exceeding \$150,000,000;

13 45% of annual adjusted gross receipts in excess of  
14 \$150,000,000 but not exceeding \$200,000,000;

15 50% of annual adjusted gross receipts in excess of  
16 \$200,000,000.

17 ~~(a-8) (Blank). Riverboat gambling operations conducted by~~  
18 ~~a licensed manager on behalf of the State are not subject to~~  
19 ~~the tax imposed under this Section.~~

20 (a-10) The taxes imposed by this Section shall be paid by  
21 the licensed owner to the Board not later than 3:00 o'clock  
22 p.m. of the day after the day when the wagers were made.

23 (b) Until January 1, 1998, 25% of the tax revenue deposited  
24 in the State Gaming Fund under this Section shall be paid,  
25 subject to appropriation by the General Assembly, to the unit  
26 of local government which is designated as the home dock of the  
27 riverboat. Beginning January 1, 1998, from the tax revenue  
28 deposited in the State Gaming Fund under this Section, an  
29 amount equal to 5% of adjusted gross receipts generated by a  
30 riverboat shall be paid monthly, subject to appropriation by  
31 the General Assembly, to the unit of local government that is  
32 designated as the home dock of the riverboat. ~~From the tax~~  
33 ~~revenue deposited in the State Gaming Fund pursuant to~~  
34 ~~riverboat gambling operations conducted by a licensed manager~~

1 ~~on behalf of the State, an amount equal to 5% of adjusted gross~~  
2 ~~receipts generated pursuant to those riverboat gambling~~  
3 ~~operations shall be paid monthly, subject to appropriation by~~  
4 ~~the General Assembly, to the unit of local government that is~~  
5 ~~designated as the home dock of the riverboat upon which those~~  
6 ~~riverboat gambling operations are conducted.~~

7 (c) Appropriations, as approved by the General Assembly,  
8 may be made from the State Gaming Fund to the Department of  
9 Revenue and the Department of State Police for the  
10 administration and enforcement of this Act, or to the  
11 Department of Human Services for the administration of programs  
12 to treat problem gambling.

13 (c-5) After the payments required under subsections (b) and  
14 (c) have been made, an amount equal to 15% of the adjusted  
15 gross receipts of (1) an owners licensee that relocates  
16 pursuant to Section 11.2 ~~or~~ (2) an owners licensee ~~license~~  
17 conducting riverboat gambling operations pursuant to an owners  
18 license that is initially issued after June 25, 1999, ~~or (3)~~  
19 ~~the first riverboat gambling operations conducted by a licensed~~  
20 ~~manager on behalf of the State under Section 7.3 7.2,~~ whichever  
21 comes first, shall be paid from the State Gaming Fund into the  
22 Horse Racing Equity Fund.

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

27 (c-15) After the payments required under subsections (b),  
28 (c), and (c-5) have been made, an amount equal to 2% of the  
29 adjusted gross receipts of (1) an owners licensee that  
30 relocates pursuant to Section 11.2 ~~or~~ (2) an owners licensee  
31 conducting riverboat gambling operations pursuant to an owners  
32 license that is initially issued after June 25, 1999, ~~or (3)~~  
33 ~~the first riverboat gambling operations conducted by a licensed~~  
34 ~~manager on behalf of the State under Section 7.3 7.2,~~ whichever

1 comes first, shall be paid, subject to appropriation from the  
2 General Assembly, from the State Gaming Fund to each home rule  
3 county with a population of over 3,000,000 inhabitants for the  
4 purpose of enhancing the county's criminal justice system.

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

10 (c-25) After the payments required under subsections (b),  
11 (c), (c-5) and (c-15) have been made, an amount equal to 2% of  
12 the adjusted gross receipts of (1) an owners licensee ~~license~~  
13 that relocates pursuant to Section 11.2 or, (2) an owners  
14 licensee ~~license~~ conducting riverboat gambling operations  
15 pursuant to an owners license that is initially issued after  
16 June 25, 1999, ~~or (3) the first riverboat gambling operations~~  
17 ~~conducted by a licensed manager on behalf of the State under~~  
18 ~~Section 7.3 7.2~~, whichever comes first, shall be paid from the  
19 State Gaming Fund to Chicago State University.

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

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

29 (f) To the extent practicable, the Board shall administer  
30 and collect the wagering taxes imposed by this Section in a  
31 manner consistent with the provisions of Sections 4, 5, 5a, 5b,  
32 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of the  
33 Retailers' Occupation Tax Act and Section 3-7 of the Uniform  
34 Penalty and Interest Act.

1 (Source: P.A. 92-595, eff. 6-28-02; 93-27, eff. 6-20-03; 93-28,  
2 eff. 6-20-03; revised 1-28-04.)

3 (230 ILCS 10/15) (from Ch. 120, par. 2415)

4 Sec. 15. Audit of Licensee Operations. Within 90 days after  
5 the end of each quarter of each fiscal year, the licensed owner  
6 ~~or manager~~ shall transmit to the Board an audit of the  
7 financial transactions and condition of the licensee's total  
8 operations. All audits shall be conducted by certified public  
9 accountants selected by the Board. Each certified public  
10 accountant must be registered in the State of Illinois under  
11 the Illinois Public Accounting Act. The compensation for each  
12 certified public accountant shall be paid directly by the  
13 licensed owner ~~or manager~~ to the certified public accountant.

14 (Source: P.A. 93-28, eff. 6-20-03.)

15 (230 ILCS 10/23) (from Ch. 120, par. 2423)

16 Sec. 23. The State Gaming Fund. On or after the effective  
17 date of this Act, all of the fees and taxes collected pursuant  
18 to subsections of this Act shall be deposited into the State  
19 Gaming Fund, a special fund in the State Treasury, which is  
20 hereby created. ~~The adjusted gross receipts of any riverboat  
21 gambling operations conducted by a licensed manager on behalf  
22 of the State remaining after the payment of the fees and  
23 expenses of the licensed manager shall be deposited into the  
24 State Gaming Fund.~~ Fines and penalties collected pursuant to  
25 this Act shall be deposited into the Education Assistance Fund,  
26 created by Public Act 86-0018, of the State of Illinois.

27 (Source: P.A. 93-28, eff. 6-20-03.)

28 (230 ILCS 10/7.3 rep.)

29 (230 ILCS 10/7.4 rep.)

30 Section 15. The Riverboat Gambling Act is amended by  
31 repealing Sections 7.3 and 7.4.



1           Section 99. Effective date. This Act takes effect upon  
2    becoming law.".