

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 Horse Racing Act of 1975 is amended
5 by changing Sections 3.071, 3.077, 3.12, 3.20, 3.22, 3.23, 26,
6 and 27 and by adding Sections 3.28, 3.29, and 3.30 as follows:

7 (230 ILCS 5/3.071) (from Ch. 8, par. 37-3.071)

8 Sec. 3.071. Inter-track wagering. "Inter-track Wagering"
9 means a legal wager on the outcome of a simultaneously
10 televised horse race taking place at an Illinois race track
11 placed or accepted at any location authorized to accept wagers
12 under this Act, excluding the Illinois race track at which that
13 horse race is being conducted and excluding advance deposit
14 wagering through an advance deposit wagering licensee.

15 (Source: P.A. 89-16, eff. 5-30-95.)

16 (230 ILCS 5/3.077)

17 Sec. 3.077. Non-host licensee. "Non-host licensee" means a
18 licensee operating concurrently with a host track, but does not
19 include an advance deposit wagering licensee.

20 (Source: P.A. 89-16, eff. 5-30-95.)

21 (230 ILCS 5/3.12) (from Ch. 8, par. 37-3.12)

1 Sec. 3.12. Pari-mutuel system of wagering. "Pari-mutuel
2 system of wagering" means a form of wagering on the outcome of
3 horse races in which wagers are made in various denominations
4 on a horse or horses and all wagers for each race are pooled
5 and held by a licensee for distribution in a manner approved by
6 the Board. Wagers may be placed via any method or at any
7 location authorized under this Act.

8 (Source: P.A. 89-16, eff. 5-30-95.)

9 (230 ILCS 5/3.20)

10 Sec. 3.20. Licensee. "Licensee" means an individual
11 organization licensee, an inter-track wagering licensee, an ~~or~~
12 inter-track wagering location licensee, or an advance deposit
13 wagering licensee, as the context of this Act requires.

14 (Source: P.A. 89-16, eff. 5-30-95.)

15 (230 ILCS 5/3.22)

16 Sec. 3.22. Wagering facility. "Wagering facility" means
17 any location at which a licensee, other than an advance deposit
18 wagering licensee, may accept or receive pari-mutuel wagers
19 under this Act.

20 (Source: P.A. 89-16, eff. 5-30-95.)

21 (230 ILCS 5/3.23)

22 Sec. 3.23. Wagering. "Wagering" means, collectively, the
23 pari-mutuel system of wagering, inter-track wagering, ~~and~~

1 simulcast wagering, and advance deposit wagering.

2 (Source: P.A. 89-16, eff. 5-30-95.)

3 (230 ILCS 5/3.28 new)

4 Sec. 3.28. Advance deposit wagering licensee. "Advance
5 deposit wagering licensee" means a person licensed by the Board
6 to conduct advance deposit wagering. An advance deposit
7 wagering licensee shall be an organization licensee or a person
8 or third party who contracts with an organization licensee in
9 order to conduct advance deposit wagering.

10 (230 ILCS 5/3.29 new)

11 Sec. 3.29. Advance deposit wagering. "Advance deposit
12 wagering" means a method of pari-mutuel wagering in which an
13 individual may establish an account, deposit money into the
14 account, and use the account balance to pay for pari-mutuel
15 wagering authorized by this Act. An advance deposit wager may
16 be placed in person at a wagering facility or from any other
17 location via a telephone-type device or any other electronic
18 means. Any person who accepts an advance deposit wager who is
19 not licensed by the Board as an advance deposit wagering
20 licensee shall be considered in violation of this Act and the
21 Criminal Code of 1961. Any advance deposit wager placed in
22 person at a wagering facility shall be deemed to have been
23 placed at that wagering facility.

1 (230 ILCS 5/3.30 new)

2 Sec. 3.30. Advance deposit wagering terminal. "Advance
3 deposit wagering terminal" means any electronic device placed
4 by an advance deposit wagering licensee at a wagering facility
5 that facilitates the placement of an advance deposit wager and
6 that can be electronically tracked so the location of the
7 wagering facility where the advance deposit wagering terminal
8 is located can be readily identified and so all wagers placed
9 through the advance deposit wagering terminal are easily
10 reportable.

11 (230 ILCS 5/26) (from Ch. 8, par. 37-26)

12 Sec. 26. Wagering.

13 (a) Any licensee may conduct and supervise the pari-mutuel
14 system of wagering, as defined in Section 3.12 of this Act, on
15 horse races conducted by an Illinois organization licensee or
16 conducted at a racetrack located in another state or country
17 and televised in Illinois in accordance with subsection (g) of
18 Section 26 of this Act. Subject to the prior consent of the
19 Board, licensees may supplement any pari-mutuel pool in order
20 to guarantee a minimum distribution. Such pari-mutuel method of
21 wagering shall not, under any circumstances if conducted under
22 the provisions of this Act, be held or construed to be
23 unlawful, other statutes of this State to the contrary
24 notwithstanding. Subject to rules for advance wagering
25 promulgated by the Board, any licensee may accept wagers in

1 advance of the day of the race wagered upon occurs.

2 (b) No other method of betting, pool making, wagering or
3 gambling shall be used or permitted by the licensee. Each
4 licensee may retain, subject to the payment of all applicable
5 taxes and purses, an amount not to exceed 17% of all money
6 wagered under subsection (a) of this Section, except as may
7 otherwise be permitted under this Act.

8 (b-5) An individual may place a wager under the pari-mutuel
9 system from any licensed location authorized under this Act
10 provided that wager is electronically recorded in the manner
11 described in Section 3.12 of this Act. Any wager made
12 electronically by an individual while physically on the
13 premises of a licensee shall be deemed to have been made at the
14 premises of that licensee.

15 (c) Until January 1, 2000, the sum held by any licensee for
16 payment of outstanding pari-mutuel tickets, if unclaimed prior
17 to December 31 of the next year, shall be retained by the
18 licensee for payment of such tickets until that date. Within 10
19 days thereafter, the balance of such sum remaining unclaimed,
20 less any uncashed supplements contributed by such licensee for
21 the purpose of guaranteeing minimum distributions of any
22 pari-mutuel pool, shall be paid to the Illinois Veterans'
23 Rehabilitation Fund of the State treasury, except as provided
24 in subsection (g) of Section 27 of this Act.

25 (c-5) Beginning January 1, 2000, the sum held by any
26 licensee for payment of outstanding pari-mutuel tickets, if

1 unclaimed prior to December 31 of the next year, shall be
2 retained by the licensee for payment of such tickets until that
3 date. Within 10 days thereafter, the balance of such sum
4 remaining unclaimed, less any uncashed supplements contributed
5 by such licensee for the purpose of guaranteeing minimum
6 distributions of any pari-mutuel pool, shall be evenly
7 distributed to the purse account of the organization licensee
8 and the organization licensee.

9 (d) A pari-mutuel ticket shall be honored until December 31
10 of the next calendar year, and the licensee shall pay the same
11 and may charge the amount thereof against unpaid money
12 similarly accumulated on account of pari-mutuel tickets not
13 presented for payment.

14 (e) No licensee shall knowingly permit any minor, other
15 than an employee of such licensee or an owner, trainer, jockey,
16 driver, or employee thereof, to be admitted during a racing
17 program unless accompanied by a parent or guardian, or any
18 minor to be a patron of the pari-mutuel system of wagering
19 conducted or supervised by it. The admission of any
20 unaccompanied minor, other than an employee of the licensee or
21 an owner, trainer, jockey, driver, or employee thereof at a
22 race track is a Class C misdemeanor.

23 (f) Notwithstanding the other provisions of this Act, an
24 organization licensee may contract with an entity in another
25 state or country to permit any legal wagering entity in another
26 state or country to accept wagers solely within such other

1 state or country on races conducted by the organization
2 licensee in this State. Beginning January 1, 2000, these wagers
3 shall not be subject to State taxation. Until January 1, 2000,
4 when the out-of-State entity conducts a pari-mutuel pool
5 separate from the organization licensee, a privilege tax equal
6 to 7 1/2% of all monies received by the organization licensee
7 from entities in other states or countries pursuant to such
8 contracts is imposed on the organization licensee, and such
9 privilege tax shall be remitted to the Department of Revenue
10 within 48 hours of receipt of the moneys from the simulcast.
11 When the out-of-State entity conducts a combined pari-mutuel
12 pool with the organization licensee, the tax shall be 10% of
13 all monies received by the organization licensee with 25% of
14 the receipts from this 10% tax to be distributed to the county
15 in which the race was conducted.

16 An organization licensee may permit one or more of its
17 races to be utilized for pari-mutuel wagering at one or more
18 locations in other states and may transmit audio and visual
19 signals of races the organization licensee conducts to one or
20 more locations outside the State or country and may also permit
21 pari-mutuel pools in other states or countries to be combined
22 with its gross or net wagering pools or with wagering pools
23 established by other states.

24 (g) A host track may accept interstate simulcast wagers on
25 horse races conducted in other states or countries and shall
26 control the number of signals and types of breeds of racing in

1 its simulcast program, subject to the disapproval of the Board.
2 The Board may prohibit a simulcast program only if it finds
3 that the simulcast program is clearly adverse to the integrity
4 of racing. The host track simulcast program shall include the
5 signal of live racing of all organization licensees. All
6 non-host licensees and advance deposit wagering licensees
7 shall carry the signal of and accept wagers on live racing of
8 all organization licensees. Advance deposit wagering licensees
9 shall not be permitted to accept out-of-state wagers on any
10 Illinois signal provided pursuant to this Section without the
11 approval and consent of the organization licensee providing the
12 signal. Non-host licensees may carry the host track simulcast
13 program and shall accept wagers on all races included as part
14 of the simulcast program upon which wagering is permitted. All
15 organization licensees shall provide their live signal to all
16 advance deposit wagering licensees for a simulcast commission
17 fee not to exceed 6% of the advance deposit wagering licensee's
18 Illinois handle on the organization licensee's signal without
19 prior approval by the Board. The Board may adopt rules under
20 which it may permit simulcast commission fees in excess of 6%.
21 The Board shall adopt rules limiting the interstate commission
22 fees charged to an advance deposit wagering licensee. The Board
23 shall adopt rules regarding advance deposit wagering on
24 interstate simulcast races that shall reflect, among other
25 things, the General Assembly's desire to maximize revenues to
26 the State, horsemen purses, and organizational licensees.

1 However, organization licensees providing live signals
2 pursuant to the requirements of this subsection (g) may
3 petition the Board to withhold their live signals from an
4 advance deposit wagering licensee if the organization licensee
5 discovers and the Board finds reputable or credible information
6 that the advance deposit wagering licensee is under
7 investigation by another state or federal governmental agency,
8 the advance deposit wagering licensee's license has been
9 suspended in another state, or the advance deposit wagering
10 licensee's license is in revocation proceedings in another
11 state. The organization licensee's provision of their live
12 signal to an advance deposit wagering licensee under this
13 subsection (g) pertains to wagers placed from within Illinois.
14 Advance deposit wagering licensees may place advance deposit
15 wagering terminals at wagering facilities as a convenience to
16 customers. The advance deposit wagering licensee shall not
17 charge or collect any fee from purses for the placement of the
18 advance deposit wagering terminals. The costs and expenses of
19 the host track and non-host licensees associated with
20 interstate simulcast wagering, other than the interstate
21 commission fee, shall be borne by the host track and all
22 non-host licensees incurring these costs. The interstate
23 commission fee shall not exceed 5% of Illinois handle on the
24 interstate simulcast race or races without prior approval of
25 the Board. The Board shall promulgate rules under which it may
26 permit interstate commission fees in excess of 5%. The

1 interstate commission fee and other fees charged by the sending
2 racetrack, including, but not limited to, satellite decoder
3 fees, shall be uniformly applied to the host track and all
4 non-host licensees.

5 Notwithstanding any other provision of this Act, for a
6 period of 3 years after the effective date of this amendatory
7 Act of the 96th General Assembly, an organization licensee may
8 maintain a system whereby advance deposit wagering may take
9 place or an organization licensee, with the consent of the
10 horsemen association representing the largest number of
11 owners, trainers, jockeys, or standardbred drivers who race
12 horses at that organization licensee's racing meeting, may
13 contract with another person to carry out a system of advance
14 deposit wagering. Such consent may not be unreasonably
15 withheld. All advance deposit wagers placed from within
16 Illinois must be placed through a Board-approved advance
17 deposit wagering licensee; no other entity may accept an
18 advance deposit wager from a person within Illinois. All
19 advance deposit wagering is subject to any rules adopted by the
20 Board. The Board may adopt rules necessary to regulate advance
21 deposit wagering through the use of emergency rulemaking in
22 accordance with Section 5-45 of the Illinois Administrative
23 Procedure Act. The General Assembly finds that the adoption of
24 rules to regulate advance deposit wagering is deemed an
25 emergency and necessary for the public interest, safety, and
26 welfare. An advance deposit wagering licensee may retain all

1 moneys as agreed to by contract with an organization licensee.
2 Any moneys retained by the organization licensee from advance
3 deposit wagering, not including moneys retained by the advance
4 deposit wagering licensee, shall be paid 50% to the
5 organization licensee's purse account and 50% to the
6 organization licensee. If more than one breed races at the same
7 race track facility, then the 50% of the moneys to be paid to
8 an organization licensee's purse account shall be allocated
9 among all organization licensees' purse accounts operating at
10 that race track facility proportionately based on the actual
11 number of host days that the Board grants to that breed at that
12 race track facility in the current calendar year. To the extent
13 any fees from advance deposit wagering conducted in Illinois
14 for wagers in Illinois or other states have been placed in
15 escrow or otherwise withheld from wagers pending a
16 determination of the legality of advance deposit wagering, no
17 action shall be brought to declare such wagers or the
18 disbursement of any fees previously escrowed illegal.

19 (1) Between the hours of 6:30 a.m. and 6:30 p.m. an
20 intertrack wagering licensee other than the host track may
21 supplement the host track simulcast program with
22 additional simulcast races or race programs, provided that
23 between January 1 and the third Friday in February of any
24 year, inclusive, if no live thoroughbred racing is
25 occurring in Illinois during this period, only
26 thoroughbred races may be used for supplemental interstate

1 simulcast purposes. The Board shall withhold approval for a
2 supplemental interstate simulcast only if it finds that the
3 simulcast is clearly adverse to the integrity of racing. A
4 supplemental interstate simulcast may be transmitted from
5 an intertrack wagering licensee to its affiliated non-host
6 licensees. The interstate commission fee for a
7 supplemental interstate simulcast shall be paid by the
8 non-host licensee and its affiliated non-host licensees
9 receiving the simulcast.

10 (2) Between the hours of 6:30 p.m. and 6:30 a.m. an
11 intertrack wagering licensee other than the host track may
12 receive supplemental interstate simulcasts only with the
13 consent of the host track, except when the Board finds that
14 the simulcast is clearly adverse to the integrity of
15 racing. Consent granted under this paragraph (2) to any
16 intertrack wagering licensee shall be deemed consent to all
17 non-host licensees. The interstate commission fee for the
18 supplemental interstate simulcast shall be paid by all
19 participating non-host licensees.

20 (3) Each licensee conducting interstate simulcast
21 wagering may retain, subject to the payment of all
22 applicable taxes and the purses, an amount not to exceed
23 17% of all money wagered. If any licensee conducts the
24 pari-mutuel system wagering on races conducted at
25 racetracks in another state or country, each such race or
26 race program shall be considered a separate racing day for

1 the purpose of determining the daily handle and computing
2 the privilege tax of that daily handle as provided in
3 subsection (a) of Section 27. Until January 1, 2000, from
4 the sums permitted to be retained pursuant to this
5 subsection, each intertrack wagering location licensee
6 shall pay 1% of the pari-mutuel handle wagered on simulcast
7 wagering to the Horse Racing Tax Allocation Fund, subject
8 to the provisions of subparagraph (B) of paragraph (11) of
9 subsection (h) of Section 26 of this Act.

10 (4) A licensee who receives an interstate simulcast may
11 combine its gross or net pools with pools at the sending
12 racetracks pursuant to rules established by the Board. All
13 licensees combining their gross pools at a sending
14 racetrack shall adopt the take-out percentages of the
15 sending racetrack. A licensee may also establish a separate
16 pool and takeout structure for wagering purposes on races
17 conducted at race tracks outside of the State of Illinois.
18 The licensee may permit pari-mutuel wagers placed in other
19 states or countries to be combined with its gross or net
20 wagering pools or other wagering pools.

21 (5) After the payment of the interstate commission fee
22 (except for the interstate commission fee on a supplemental
23 interstate simulcast, which shall be paid by the host track
24 and by each non-host licensee through the host-track) and
25 all applicable State and local taxes, except as provided in
26 subsection (g) of Section 27 of this Act, the remainder of

1 moneys retained from simulcast wagering pursuant to this
2 subsection (g), and Section 26.2 shall be divided as
3 follows:

4 (A) For interstate simulcast wagers made at a host
5 track, 50% to the host track and 50% to purses at the
6 host track.

7 (B) For wagers placed on interstate simulcast
8 races, supplemental simulcasts as defined in
9 subparagraphs (1) and (2), and separately pooled races
10 conducted outside of the State of Illinois made at a
11 non-host licensee, 25% to the host track, 25% to the
12 non-host licensee, and 50% to the purses at the host
13 track.

14 (6) Notwithstanding any provision in this Act to the
15 contrary, non-host licensees who derive their licenses
16 from a track located in a county with a population in
17 excess of 230,000 and that borders the Mississippi River
18 may receive supplemental interstate simulcast races at all
19 times subject to Board approval, which shall be withheld
20 only upon a finding that a supplemental interstate
21 simulcast is clearly adverse to the integrity of racing.

22 (7) Notwithstanding any provision of this Act to the
23 contrary, after payment of all applicable State and local
24 taxes and interstate commission fees, non-host licensees
25 who derive their licenses from a track located in a county
26 with a population in excess of 230,000 and that borders the

1 Mississippi River shall retain 50% of the retention from
2 interstate simulcast wagers and shall pay 50% to purses at
3 the track from which the non-host licensee derives its
4 license as follows:

5 (A) Between January 1 and the third Friday in
6 February, inclusive, if no live thoroughbred racing is
7 occurring in Illinois during this period, when the
8 interstate simulcast is a standardbred race, the purse
9 share to its standardbred purse account;

10 (B) Between January 1 and the third Friday in
11 February, inclusive, if no live thoroughbred racing is
12 occurring in Illinois during this period, and the
13 interstate simulcast is a thoroughbred race, the purse
14 share to its interstate simulcast purse pool to be
15 distributed under paragraph (10) of this subsection
16 (g);

17 (C) Between January 1 and the third Friday in
18 February, inclusive, if live thoroughbred racing is
19 occurring in Illinois, between 6:30 a.m. and 6:30 p.m.
20 the purse share from wagers made during this time
21 period to its thoroughbred purse account and between
22 6:30 p.m. and 6:30 a.m. the purse share from wagers
23 made during this time period to its standardbred purse
24 accounts;

25 (D) Between the third Saturday in February and
26 December 31, when the interstate simulcast occurs

1 between the hours of 6:30 a.m. and 6:30 p.m., the purse
2 share to its thoroughbred purse account;

3 (E) Between the third Saturday in February and
4 December 31, when the interstate simulcast occurs
5 between the hours of 6:30 p.m. and 6:30 a.m., the purse
6 share to its standardbred purse account.

7 (7.1) Notwithstanding any other provision of this Act
8 to the contrary, if no standardbred racing is conducted at
9 a racetrack located in Madison County during any calendar
10 year beginning on or after January 1, 2002, all moneys
11 derived by that racetrack from simulcast wagering and
12 inter-track wagering that (1) are to be used for purses and
13 (2) are generated between the hours of 6:30 p.m. and 6:30
14 a.m. during that calendar year shall be paid as follows:

15 (A) If the licensee that conducts horse racing at
16 that racetrack requests from the Board at least as many
17 racing dates as were conducted in calendar year 2000,
18 80% shall be paid to its thoroughbred purse account;
19 and

20 (B) Twenty percent shall be deposited into the
21 Illinois Colt Stakes Purse Distribution Fund and shall
22 be paid to purses for standardbred races for Illinois
23 conceived and foaled horses conducted at any county
24 fairgrounds. The moneys deposited into the Fund
25 pursuant to this subparagraph (B) shall be deposited
26 within 2 weeks after the day they were generated, shall

1 be in addition to and not in lieu of any other moneys
2 paid to standardbred purses under this Act, and shall
3 not be commingled with other moneys paid into that
4 Fund. The moneys deposited pursuant to this
5 subparagraph (B) shall be allocated as provided by the
6 Department of Agriculture, with the advice and
7 assistance of the Illinois Standardbred Breeders Fund
8 Advisory Board.

9 (7.2) Notwithstanding any other provision of this Act
10 to the contrary, if no thoroughbred racing is conducted at
11 a racetrack located in Madison County during any calendar
12 year beginning on or after January 1, 2002, all moneys
13 derived by that racetrack from simulcast wagering and
14 inter-track wagering that (1) are to be used for purses and
15 (2) are generated between the hours of 6:30 a.m. and 6:30
16 p.m. during that calendar year shall be deposited as
17 follows:

18 (A) If the licensee that conducts horse racing at
19 that racetrack requests from the Board at least as many
20 racing dates as were conducted in calendar year 2000,
21 80% shall be deposited into its standardbred purse
22 account; and

23 (B) Twenty percent shall be deposited into the
24 Illinois Colt Stakes Purse Distribution Fund. Moneys
25 deposited into the Illinois Colt Stakes Purse
26 Distribution Fund pursuant to this subparagraph (B)

1 shall be paid to Illinois conceived and foaled
2 thoroughbred breeders' programs and to thoroughbred
3 purses for races conducted at any county fairgrounds
4 for Illinois conceived and foaled horses at the
5 discretion of the Department of Agriculture, with the
6 advice and assistance of the Illinois Thoroughbred
7 Breeders Fund Advisory Board. The moneys deposited
8 into the Illinois Colt Stakes Purse Distribution Fund
9 pursuant to this subparagraph (B) shall be deposited
10 within 2 weeks after the day they were generated, shall
11 be in addition to and not in lieu of any other moneys
12 paid to thoroughbred purses under this Act, and shall
13 not be commingled with other moneys deposited into that
14 Fund.

15 (7.3) If no live standardbred racing is conducted at a
16 racetrack located in Madison County in calendar year 2000
17 or 2001, an organization licensee who is licensed to
18 conduct horse racing at that racetrack shall, before
19 January 1, 2002, pay all moneys derived from simulcast
20 wagering and inter-track wagering in calendar years 2000
21 and 2001 and paid into the licensee's standardbred purse
22 account as follows:

23 (A) Eighty percent to that licensee's thoroughbred
24 purse account to be used for thoroughbred purses; and

25 (B) Twenty percent to the Illinois Colt Stakes
26 Purse Distribution Fund.

1 Failure to make the payment to the Illinois Colt Stakes
2 Purse Distribution Fund before January 1, 2002 shall result
3 in the immediate revocation of the licensee's organization
4 license, inter-track wagering license, and inter-track
5 wagering location license.

6 Moneys paid into the Illinois Colt Stakes Purse
7 Distribution Fund pursuant to this paragraph (7.3) shall be
8 paid to purses for standardbred races for Illinois
9 conceived and foaled horses conducted at any county
10 fairgrounds. Moneys paid into the Illinois Colt Stakes
11 Purse Distribution Fund pursuant to this paragraph (7.3)
12 shall be used as determined by the Department of
13 Agriculture, with the advice and assistance of the Illinois
14 Standardbred Breeders Fund Advisory Board, shall be in
15 addition to and not in lieu of any other moneys paid to
16 standardbred purses under this Act, and shall not be
17 commingled with any other moneys paid into that Fund.

18 (7.4) If live standardbred racing is conducted at a
19 racetrack located in Madison County at any time in calendar
20 year 2001 before the payment required under paragraph (7.3)
21 has been made, the organization licensee who is licensed to
22 conduct racing at that racetrack shall pay all moneys
23 derived by that racetrack from simulcast wagering and
24 inter-track wagering during calendar years 2000 and 2001
25 that (1) are to be used for purses and (2) are generated
26 between the hours of 6:30 p.m. and 6:30 a.m. during 2000 or

1 2001 to the standardbred purse account at that racetrack to
2 be used for standardbred purses.

3 (8) Notwithstanding any provision in this Act to the
4 contrary, an organization licensee from a track located in
5 a county with a population in excess of 230,000 and that
6 borders the Mississippi River and its affiliated non-host
7 licensees shall not be entitled to share in any retention
8 generated on racing, inter-track wagering, or simulcast
9 wagering at any other Illinois wagering facility.

10 (8.1) Notwithstanding any provisions in this Act to the
11 contrary, if 2 organization licensees are conducting
12 standardbred race meetings concurrently between the hours
13 of 6:30 p.m. and 6:30 a.m., after payment of all applicable
14 State and local taxes and interstate commission fees, the
15 remainder of the amount retained from simulcast wagering
16 otherwise attributable to the host track and to host track
17 purses shall be split daily between the 2 organization
18 licensees and the purses at the tracks of the 2
19 organization licensees, respectively, based on each
20 organization licensee's share of the total live handle for
21 that day, provided that this provision shall not apply to
22 any non-host licensee that derives its license from a track
23 located in a county with a population in excess of 230,000
24 and that borders the Mississippi River.

25 (9) (Blank).

26 (10) (Blank).

1 (11) (Blank).

2 (12) The Board shall have authority to compel all host
3 tracks to receive the simulcast of any or all races
4 conducted at the Springfield or DuQuoin State fairgrounds
5 and include all such races as part of their simulcast
6 programs.

7 (13) Notwithstanding any other provision of this Act,
8 in the event that the total Illinois pari-mutuel handle on
9 Illinois horse races at all wagering facilities in any
10 calendar year is less than 75% of the total Illinois
11 pari-mutuel handle on Illinois horse races at all such
12 wagering facilities for calendar year 1994, then each
13 wagering facility that has an annual total Illinois
14 pari-mutuel handle on Illinois horse races that is less
15 than 75% of the total Illinois pari-mutuel handle on
16 Illinois horse races at such wagering facility for calendar
17 year 1994, shall be permitted to receive, from any amount
18 otherwise payable to the purse account at the race track
19 with which the wagering facility is affiliated in the
20 succeeding calendar year, an amount equal to 2% of the
21 differential in total Illinois pari-mutuel handle on
22 Illinois horse races at the wagering facility between that
23 calendar year in question and 1994 provided, however, that
24 a wagering facility shall not be entitled to any such
25 payment until the Board certifies in writing to the
26 wagering facility the amount to which the wagering facility

1 is entitled and a schedule for payment of the amount to the
2 wagering facility, based on: (i) the racing dates awarded
3 to the race track affiliated with the wagering facility
4 during the succeeding year; (ii) the sums available or
5 anticipated to be available in the purse account of the
6 race track affiliated with the wagering facility for purses
7 during the succeeding year; and (iii) the need to ensure
8 reasonable purse levels during the payment period. The
9 Board's certification shall be provided no later than
10 January 31 of the succeeding year. In the event a wagering
11 facility entitled to a payment under this paragraph (13) is
12 affiliated with a race track that maintains purse accounts
13 for both standardbred and thoroughbred racing, the amount
14 to be paid to the wagering facility shall be divided
15 between each purse account pro rata, based on the amount of
16 Illinois handle on Illinois standardbred and thoroughbred
17 racing respectively at the wagering facility during the
18 previous calendar year. Annually, the General Assembly
19 shall appropriate sufficient funds from the General
20 Revenue Fund to the Department of Agriculture for payment
21 into the thoroughbred and standardbred horse racing purse
22 accounts at Illinois pari-mutuel tracks. The amount paid to
23 each purse account shall be the amount certified by the
24 Illinois Racing Board in January to be transferred from
25 each account to each eligible racing facility in accordance
26 with the provisions of this Section.

1 (h) The Board may approve and license the conduct of
2 inter-track wagering and simulcast wagering by inter-track
3 wagering licensees and inter-track wagering location licensees
4 subject to the following terms and conditions:

5 (1) Any person licensed to conduct a race meeting (i)
6 at a track where 60 or more days of racing were conducted
7 during the immediately preceding calendar year or where
8 over the 5 immediately preceding calendar years an average
9 of 30 or more days of racing were conducted annually may be
10 issued an inter-track wagering license; (ii) at a track
11 located in a county that is bounded by the Mississippi
12 River, which has a population of less than 150,000
13 according to the 1990 decennial census, and an average of
14 at least 60 days of racing per year between 1985 and 1993
15 may be issued an inter-track wagering license; or (iii) at
16 a track located in Madison County that conducted at least
17 100 days of live racing during the immediately preceding
18 calendar year may be issued an inter-track wagering
19 license, unless a lesser schedule of live racing is the
20 result of (A) weather, unsafe track conditions, or other
21 acts of God; (B) an agreement between the organization
22 licensee and the associations representing the largest
23 number of owners, trainers, jockeys, or standardbred
24 drivers who race horses at that organization licensee's
25 racing meeting; or (C) a finding by the Board of
26 extraordinary circumstances and that it was in the best

1 interest of the public and the sport to conduct fewer than
2 100 days of live racing. Any such person having operating
3 control of the racing facility may also receive up to 6
4 inter-track wagering location licenses. In no event shall
5 more than 6 inter-track wagering locations be established
6 for each eligible race track, except that an eligible race
7 track located in a county that has a population of more
8 than 230,000 and that is bounded by the Mississippi River
9 may establish up to 7 inter-track wagering locations. An
10 application for said license shall be filed with the Board
11 prior to such dates as may be fixed by the Board. With an
12 application for an inter-track wagering location license
13 there shall be delivered to the Board a certified check or
14 bank draft payable to the order of the Board for an amount
15 equal to \$500. The application shall be on forms prescribed
16 and furnished by the Board. The application shall comply
17 with all other rules, regulations and conditions imposed by
18 the Board in connection therewith.

19 (2) The Board shall examine the applications with
20 respect to their conformity with this Act and the rules and
21 regulations imposed by the Board. If found to be in
22 compliance with the Act and rules and regulations of the
23 Board, the Board may then issue a license to conduct
24 inter-track wagering and simulcast wagering to such
25 applicant. All such applications shall be acted upon by the
26 Board at a meeting to be held on such date as may be fixed

1 by the Board.

2 (3) In granting licenses to conduct inter-track
3 wagering and simulcast wagering, the Board shall give due
4 consideration to the best interests of the public, of horse
5 racing, and of maximizing revenue to the State.

6 (4) Prior to the issuance of a license to conduct
7 inter-track wagering and simulcast wagering, the applicant
8 shall file with the Board a bond payable to the State of
9 Illinois in the sum of \$50,000, executed by the applicant
10 and a surety company or companies authorized to do business
11 in this State, and conditioned upon (i) the payment by the
12 licensee of all taxes due under Section 27 or 27.1 and any
13 other monies due and payable under this Act, and (ii)
14 distribution by the licensee, upon presentation of the
15 winning ticket or tickets, of all sums payable to the
16 patrons of pari-mutuel pools.

17 (5) Each license to conduct inter-track wagering and
18 simulcast wagering shall specify the person to whom it is
19 issued, the dates on which such wagering is permitted, and
20 the track or location where the wagering is to be
21 conducted.

22 (6) All wagering under such license is subject to this
23 Act and to the rules and regulations from time to time
24 prescribed by the Board, and every such license issued by
25 the Board shall contain a recital to that effect.

26 (7) An inter-track wagering licensee or inter-track

1 wagering location licensee may accept wagers at the track
2 or location where it is licensed, or as otherwise provided
3 under this Act.

4 (8) Inter-track wagering or simulcast wagering shall
5 not be conducted at any track less than 5 miles from a
6 track at which a racing meeting is in progress.

7 (8.1) Inter-track wagering location licensees who
8 derive their licenses from a particular organization
9 licensee shall conduct inter-track wagering and simulcast
10 wagering only at locations which are either within 90 miles
11 of that race track where the particular organization
12 licensee is licensed to conduct racing, or within 135 miles
13 of that race track where the particular organization
14 licensee is licensed to conduct racing in the case of race
15 tracks in counties of less than 400,000 that were operating
16 on or before June 1, 1986. However, inter-track wagering
17 and simulcast wagering shall not be conducted by those
18 licensees at any location within 5 miles of any race track
19 at which a horse race meeting has been licensed in the
20 current year, unless the person having operating control of
21 such race track has given its written consent to such
22 inter-track wagering location licensees, which consent
23 must be filed with the Board at or prior to the time
24 application is made.

25 (8.2) Inter-track wagering or simulcast wagering shall
26 not be conducted by an inter-track wagering location

1 licensee at any location within 500 feet of an existing
2 church or existing school, nor within 500 feet of the
3 residences of more than 50 registered voters without
4 receiving written permission from a majority of the
5 registered voters at such residences. Such written
6 permission statements shall be filed with the Board. The
7 distance of 500 feet shall be measured to the nearest part
8 of any building used for worship services, education
9 programs, residential purposes, or conducting inter-track
10 wagering by an inter-track wagering location licensee, and
11 not to property boundaries. However, inter-track wagering
12 or simulcast wagering may be conducted at a site within 500
13 feet of a church, school or residences of 50 or more
14 registered voters if such church, school or residences have
15 been erected or established, or such voters have been
16 registered, after the Board issues the original
17 inter-track wagering location license at the site in
18 question. Inter-track wagering location licensees may
19 conduct inter-track wagering and simulcast wagering only
20 in areas that are zoned for commercial or manufacturing
21 purposes or in areas for which a special use has been
22 approved by the local zoning authority. However, no license
23 to conduct inter-track wagering and simulcast wagering
24 shall be granted by the Board with respect to any
25 inter-track wagering location within the jurisdiction of
26 any local zoning authority which has, by ordinance or by

1 resolution, prohibited the establishment of an inter-track
2 wagering location within its jurisdiction. However,
3 inter-track wagering and simulcast wagering may be
4 conducted at a site if such ordinance or resolution is
5 enacted after the Board licenses the original inter-track
6 wagering location licensee for the site in question.

7 (9) (Blank).

8 (10) An inter-track wagering licensee or an
9 inter-track wagering location licensee may retain, subject
10 to the payment of the privilege taxes and the purses, an
11 amount not to exceed 17% of all money wagered. Each program
12 of racing conducted by each inter-track wagering licensee
13 or inter-track wagering location licensee shall be
14 considered a separate racing day for the purpose of
15 determining the daily handle and computing the privilege
16 tax or pari-mutuel tax on such daily handle as provided in
17 Section 27.

18 (10.1) Except as provided in subsection (g) of Section
19 27 of this Act, inter-track wagering location licensees
20 shall pay 1% of the pari-mutuel handle at each location to
21 the municipality in which such location is situated and 1%
22 of the pari-mutuel handle at each location to the county in
23 which such location is situated. In the event that an
24 inter-track wagering location licensee is situated in an
25 unincorporated area of a county, such licensee shall pay 2%
26 of the pari-mutuel handle from such location to such

1 county.

2 (10.2) Notwithstanding any other provision of this
3 Act, with respect to intertrack wagering at a race track
4 located in a county that has a population of more than
5 230,000 and that is bounded by the Mississippi River ("the
6 first race track"), or at a facility operated by an
7 inter-track wagering licensee or inter-track wagering
8 location licensee that derives its license from the
9 organization licensee that operates the first race track,
10 on races conducted at the first race track or on races
11 conducted at another Illinois race track and
12 simultaneously televised to the first race track or to a
13 facility operated by an inter-track wagering licensee or
14 inter-track wagering location licensee that derives its
15 license from the organization licensee that operates the
16 first race track, those moneys shall be allocated as
17 follows:

18 (A) That portion of all moneys wagered on
19 standardbred racing that is required under this Act to
20 be paid to purses shall be paid to purses for
21 standardbred races.

22 (B) That portion of all moneys wagered on
23 thoroughbred racing that is required under this Act to
24 be paid to purses shall be paid to purses for
25 thoroughbred races.

26 (11) (A) After payment of the privilege or pari-mutuel

1 tax, any other applicable taxes, and the costs and expenses
2 in connection with the gathering, transmission, and
3 dissemination of all data necessary to the conduct of
4 inter-track wagering, the remainder of the monies retained
5 under either Section 26 or Section 26.2 of this Act by the
6 inter-track wagering licensee on inter-track wagering
7 shall be allocated with 50% to be split between the 2
8 participating licensees and 50% to purses, except that an
9 intertrack wagering licensee that derives its license from
10 a track located in a county with a population in excess of
11 230,000 and that borders the Mississippi River shall not
12 divide any remaining retention with the Illinois
13 organization licensee that provides the race or races, and
14 an intertrack wagering licensee that accepts wagers on
15 races conducted by an organization licensee that conducts a
16 race meet in a county with a population in excess of
17 230,000 and that borders the Mississippi River shall not
18 divide any remaining retention with that organization
19 licensee.

20 (B) From the sums permitted to be retained pursuant to
21 this Act each inter-track wagering location licensee shall
22 pay (i) the privilege or pari-mutuel tax to the State; (ii)
23 4.75% of the pari-mutuel handle on intertrack wagering at
24 such location on races as purses, except that an intertrack
25 wagering location licensee that derives its license from a
26 track located in a county with a population in excess of

1 230,000 and that borders the Mississippi River shall retain
2 all purse moneys for its own purse account consistent with
3 distribution set forth in this subsection (h), and
4 intertrack wagering location licensees that accept wagers
5 on races conducted by an organization licensee located in a
6 county with a population in excess of 230,000 and that
7 borders the Mississippi River shall distribute all purse
8 moneys to purses at the operating host track; (iii) until
9 January 1, 2000, except as provided in subsection (g) of
10 Section 27 of this Act, 1% of the pari-mutuel handle
11 wagered on inter-track wagering and simulcast wagering at
12 each inter-track wagering location licensee facility to
13 the Horse Racing Tax Allocation Fund, provided that, to the
14 extent the total amount collected and distributed to the
15 Horse Racing Tax Allocation Fund under this subsection (h)
16 during any calendar year exceeds the amount collected and
17 distributed to the Horse Racing Tax Allocation Fund during
18 calendar year 1994, that excess amount shall be
19 redistributed (I) to all inter-track wagering location
20 licensees, based on each licensee's pro-rata share of the
21 total handle from inter-track wagering and simulcast
22 wagering for all inter-track wagering location licensees
23 during the calendar year in which this provision is
24 applicable; then (II) the amounts redistributed to each
25 inter-track wagering location licensee as described in
26 subpart (I) shall be further redistributed as provided in

1 subparagraph (B) of paragraph (5) of subsection (g) of this
2 Section 26 provided first, that the shares of those
3 amounts, which are to be redistributed to the host track or
4 to purses at the host track under subparagraph (B) of
5 paragraph (5) of subsection (g) of this Section 26 shall be
6 redistributed based on each host track's pro rata share of
7 the total inter-track wagering and simulcast wagering
8 handle at all host tracks during the calendar year in
9 question, and second, that any amounts redistributed as
10 described in part (I) to an inter-track wagering location
11 licensee that accepts wagers on races conducted by an
12 organization licensee that conducts a race meet in a county
13 with a population in excess of 230,000 and that borders the
14 Mississippi River shall be further redistributed as
15 provided in subparagraphs (D) and (E) of paragraph (7) of
16 subsection (g) of this Section 26, with the portion of that
17 further redistribution allocated to purses at that
18 organization licensee to be divided between standardbred
19 purses and thoroughbred purses based on the amounts
20 otherwise allocated to purses at that organization
21 licensee during the calendar year in question; and (iv) 8%
22 of the pari-mutuel handle on inter-track wagering wagered
23 at such location to satisfy all costs and expenses of
24 conducting its wagering. The remainder of the monies
25 retained by the inter-track wagering location licensee
26 shall be allocated 40% to the location licensee and 60% to

1 the organization licensee which provides the Illinois
2 races to the location, except that an intertrack wagering
3 location licensee that derives its license from a track
4 located in a county with a population in excess of 230,000
5 and that borders the Mississippi River shall not divide any
6 remaining retention with the organization licensee that
7 provides the race or races and an intertrack wagering
8 location licensee that accepts wagers on races conducted by
9 an organization licensee that conducts a race meet in a
10 county with a population in excess of 230,000 and that
11 borders the Mississippi River shall not divide any
12 remaining retention with the organization licensee.
13 Notwithstanding the provisions of clauses (ii) and (iv) of
14 this paragraph, in the case of the additional inter-track
15 wagering location licenses authorized under paragraph (1)
16 of this subsection (h) by this amendatory Act of 1991,
17 those licensees shall pay the following amounts as purses:
18 during the first 12 months the licensee is in operation,
19 5.25% of the pari-mutuel handle wagered at the location on
20 races; during the second 12 months, 5.25%; during the third
21 12 months, 5.75%; during the fourth 12 months, 6.25%; and
22 during the fifth 12 months and thereafter, 6.75%. The
23 following amounts shall be retained by the licensee to
24 satisfy all costs and expenses of conducting its wagering:
25 during the first 12 months the licensee is in operation,
26 8.25% of the pari-mutuel handle wagered at the location;

1 during the second 12 months, 8.25%; during the third 12
2 months, 7.75%; during the fourth 12 months, 7.25%; and
3 during the fifth 12 months and thereafter, 6.75%. For
4 additional intertrack wagering location licensees
5 authorized under this amendatory Act of 1995, purses for
6 the first 12 months the licensee is in operation shall be
7 5.75% of the pari-mutuel wagered at the location, purses
8 for the second 12 months the licensee is in operation shall
9 be 6.25%, and purses thereafter shall be 6.75%. For
10 additional intertrack location licensees authorized under
11 this amendatory Act of 1995, the licensee shall be allowed
12 to retain to satisfy all costs and expenses: 7.75% of the
13 pari-mutuel handle wagered at the location during its first
14 12 months of operation, 7.25% during its second 12 months
15 of operation, and 6.75% thereafter.

16 (C) There is hereby created the Horse Racing Tax
17 Allocation Fund which shall remain in existence until
18 December 31, 1999. Moneys remaining in the Fund after
19 December 31, 1999 shall be paid into the General Revenue
20 Fund. Until January 1, 2000, all monies paid into the Horse
21 Racing Tax Allocation Fund pursuant to this paragraph (11)
22 by inter-track wagering location licensees located in park
23 districts of 500,000 population or less, or in a
24 municipality that is not included within any park district
25 but is included within a conservation district and is the
26 county seat of a county that (i) is contiguous to the state

1 of Indiana and (ii) has a 1990 population of 88,257
2 according to the United States Bureau of the Census, and
3 operating on May 1, 1994 shall be allocated by
4 appropriation as follows:

5 Two-sevenths to the Department of Agriculture.
6 Fifty percent of this two-sevenths shall be used to
7 promote the Illinois horse racing and breeding
8 industry, and shall be distributed by the Department of
9 Agriculture upon the advice of a 9-member committee
10 appointed by the Governor consisting of the following
11 members: the Director of Agriculture, who shall serve
12 as chairman; 2 representatives of organization
13 licensees conducting thoroughbred race meetings in
14 this State, recommended by those licensees; 2
15 representatives of organization licensees conducting
16 standardbred race meetings in this State, recommended
17 by those licensees; a representative of the Illinois
18 Thoroughbred Breeders and Owners Foundation,
19 recommended by that Foundation; a representative of
20 the Illinois Standardbred Owners and Breeders
21 Association, recommended by that Association; a
22 representative of the Horsemen's Benevolent and
23 Protective Association or any successor organization
24 thereto established in Illinois comprised of the
25 largest number of owners and trainers, recommended by
26 that Association or that successor organization; and a

1 representative of the Illinois Harness Horsemen's
2 Association, recommended by that Association.
3 Committee members shall serve for terms of 2 years,
4 commencing January 1 of each even-numbered year. If a
5 representative of any of the above-named entities has
6 not been recommended by January 1 of any even-numbered
7 year, the Governor shall appoint a committee member to
8 fill that position. Committee members shall receive no
9 compensation for their services as members but shall be
10 reimbursed for all actual and necessary expenses and
11 disbursements incurred in the performance of their
12 official duties. The remaining 50% of this
13 two-sevenths shall be distributed to county fairs for
14 premiums and rehabilitation as set forth in the
15 Agricultural Fair Act;

16 Four-sevenths to park districts or municipalities
17 that do not have a park district of 500,000 population
18 or less for museum purposes (if an inter-track wagering
19 location licensee is located in such a park district)
20 or to conservation districts for museum purposes (if an
21 inter-track wagering location licensee is located in a
22 municipality that is not included within any park
23 district but is included within a conservation
24 district and is the county seat of a county that (i) is
25 contiguous to the state of Indiana and (ii) has a 1990
26 population of 88,257 according to the United States

1 Bureau of the Census, except that if the conservation
2 district does not maintain a museum, the monies shall
3 be allocated equally between the county and the
4 municipality in which the inter-track wagering
5 location licensee is located for general purposes) or
6 to a municipal recreation board for park purposes (if
7 an inter-track wagering location licensee is located
8 in a municipality that is not included within any park
9 district and park maintenance is the function of the
10 municipal recreation board and the municipality has a
11 1990 population of 9,302 according to the United States
12 Bureau of the Census); provided that the monies are
13 distributed to each park district or conservation
14 district or municipality that does not have a park
15 district in an amount equal to four-sevenths of the
16 amount collected by each inter-track wagering location
17 licensee within the park district or conservation
18 district or municipality for the Fund. Monies that were
19 paid into the Horse Racing Tax Allocation Fund before
20 the effective date of this amendatory Act of 1991 by an
21 inter-track wagering location licensee located in a
22 municipality that is not included within any park
23 district but is included within a conservation
24 district as provided in this paragraph shall, as soon
25 as practicable after the effective date of this
26 amendatory Act of 1991, be allocated and paid to that

1 conservation district as provided in this paragraph.
2 Any park district or municipality not maintaining a
3 museum may deposit the monies in the corporate fund of
4 the park district or municipality where the
5 inter-track wagering location is located, to be used
6 for general purposes; and

7 One-seventh to the Agricultural Premium Fund to be
8 used for distribution to agricultural home economics
9 extension councils in accordance with "An Act in
10 relation to additional support and finances for the
11 Agricultural and Home Economic Extension Councils in
12 the several counties of this State and making an
13 appropriation therefor", approved July 24, 1967.

14 Until January 1, 2000, all other monies paid into the
15 Horse Racing Tax Allocation Fund pursuant to this paragraph
16 (11) shall be allocated by appropriation as follows:

17 Two-sevenths to the Department of Agriculture.
18 Fifty percent of this two-sevenths shall be used to
19 promote the Illinois horse racing and breeding
20 industry, and shall be distributed by the Department of
21 Agriculture upon the advice of a 9-member committee
22 appointed by the Governor consisting of the following
23 members: the Director of Agriculture, who shall serve
24 as chairman; 2 representatives of organization
25 licensees conducting thoroughbred race meetings in
26 this State, recommended by those licensees; 2

1 representatives of organization licensees conducting
2 standardbred race meetings in this State, recommended
3 by those licensees; a representative of the Illinois
4 Thoroughbred Breeders and Owners Foundation,
5 recommended by that Foundation; a representative of
6 the Illinois Standardbred Owners and Breeders
7 Association, recommended by that Association; a
8 representative of the Horsemen's Benevolent and
9 Protective Association or any successor organization
10 thereto established in Illinois comprised of the
11 largest number of owners and trainers, recommended by
12 that Association or that successor organization; and a
13 representative of the Illinois Harness Horsemen's
14 Association, recommended by that Association.
15 Committee members shall serve for terms of 2 years,
16 commencing January 1 of each even-numbered year. If a
17 representative of any of the above-named entities has
18 not been recommended by January 1 of any even-numbered
19 year, the Governor shall appoint a committee member to
20 fill that position. Committee members shall receive no
21 compensation for their services as members but shall be
22 reimbursed for all actual and necessary expenses and
23 disbursements incurred in the performance of their
24 official duties. The remaining 50% of this
25 two-sevenths shall be distributed to county fairs for
26 premiums and rehabilitation as set forth in the

1 Agricultural Fair Act;

2 Four-sevenths to museums and aquariums located in
3 park districts of over 500,000 population; provided
4 that the monies are distributed in accordance with the
5 previous year's distribution of the maintenance tax
6 for such museums and aquariums as provided in Section 2
7 of the Park District Aquarium and Museum Act; and

8 One-seventh to the Agricultural Premium Fund to be
9 used for distribution to agricultural home economics
10 extension councils in accordance with "An Act in
11 relation to additional support and finances for the
12 Agricultural and Home Economic Extension Councils in
13 the several counties of this State and making an
14 appropriation therefor", approved July 24, 1967. This
15 subparagraph (C) shall be inoperative and of no force
16 and effect on and after January 1, 2000.

17 (D) Except as provided in paragraph (11) of this
18 subsection (h), with respect to purse allocation from
19 intertrack wagering, the monies so retained shall be
20 divided as follows:

21 (i) If the inter-track wagering licensee,
22 except an intertrack wagering licensee that
23 derives its license from an organization licensee
24 located in a county with a population in excess of
25 230,000 and bounded by the Mississippi River, is
26 not conducting its own race meeting during the same

1 dates, then the entire purse allocation shall be to
2 purses at the track where the races wagered on are
3 being conducted.

4 (ii) If the inter-track wagering licensee,
5 except an intertrack wagering licensee that
6 derives its license from an organization licensee
7 located in a county with a population in excess of
8 230,000 and bounded by the Mississippi River, is
9 also conducting its own race meeting during the
10 same dates, then the purse allocation shall be as
11 follows: 50% to purses at the track where the races
12 wagered on are being conducted; 50% to purses at
13 the track where the inter-track wagering licensee
14 is accepting such wagers.

15 (iii) If the inter-track wagering is being
16 conducted by an inter-track wagering location
17 licensee, except an intertrack wagering location
18 licensee that derives its license from an
19 organization licensee located in a county with a
20 population in excess of 230,000 and bounded by the
21 Mississippi River, the entire purse allocation for
22 Illinois races shall be to purses at the track
23 where the race meeting being wagered on is being
24 held.

25 (12) The Board shall have all powers necessary and
26 proper to fully supervise and control the conduct of

1 inter-track wagering and simulcast wagering by inter-track
2 wagering licensees and inter-track wagering location
3 licensees, including, but not limited to the following:

4 (A) The Board is vested with power to promulgate
5 reasonable rules and regulations for the purpose of
6 administering the conduct of this wagering and to
7 prescribe reasonable rules, regulations and conditions
8 under which such wagering shall be held and conducted.
9 Such rules and regulations are to provide for the
10 prevention of practices detrimental to the public
11 interest and for the best interests of said wagering
12 and to impose penalties for violations thereof.

13 (B) The Board, and any person or persons to whom it
14 delegates this power, is vested with the power to enter
15 the facilities of any licensee to determine whether
16 there has been compliance with the provisions of this
17 Act and the rules and regulations relating to the
18 conduct of such wagering.

19 (C) The Board, and any person or persons to whom it
20 delegates this power, may eject or exclude from any
21 licensee's facilities, any person whose conduct or
22 reputation is such that his presence on such premises
23 may, in the opinion of the Board, call into the
24 question the honesty and integrity of, or interfere
25 with the orderly conduct of such wagering; provided,
26 however, that no person shall be excluded or ejected

1 from such premises solely on the grounds of race,
2 color, creed, national origin, ancestry, or sex.

3 (D) (Blank).

4 (E) The Board is vested with the power to appoint
5 delegates to execute any of the powers granted to it
6 under this Section for the purpose of administering
7 this wagering and any rules and regulations
8 promulgated in accordance with this Act.

9 (F) The Board shall name and appoint a State
10 director of this wagering who shall be a representative
11 of the Board and whose duty it shall be to supervise
12 the conduct of inter-track wagering as may be provided
13 for by the rules and regulations of the Board; such
14 rules and regulation shall specify the method of
15 appointment and the Director's powers, authority and
16 duties.

17 (G) The Board is vested with the power to impose
18 civil penalties of up to \$5,000 against individuals and
19 up to \$10,000 against licensees for each violation of
20 any provision of this Act relating to the conduct of
21 this wagering, any rules adopted by the Board, any
22 order of the Board or any other action which in the
23 Board's discretion, is a detriment or impediment to
24 such wagering.

25 (13) The Department of Agriculture may enter into
26 agreements with licensees authorizing such licensees to

1 conduct inter-track wagering on races to be held at the
2 licensed race meetings conducted by the Department of
3 Agriculture. Such agreement shall specify the races of the
4 Department of Agriculture's licensed race meeting upon
5 which the licensees will conduct wagering. In the event
6 that a licensee conducts inter-track pari-mutuel wagering
7 on races from the Illinois State Fair or DuQuoin State Fair
8 which are in addition to the licensee's previously approved
9 racing program, those races shall be considered a separate
10 racing day for the purpose of determining the daily handle
11 and computing the privilege or pari-mutuel tax on that
12 daily handle as provided in Sections 27 and 27.1. Such
13 agreements shall be approved by the Board before such
14 wagering may be conducted. In determining whether to grant
15 approval, the Board shall give due consideration to the
16 best interests of the public and of horse racing. The
17 provisions of paragraphs (1), (8), (8.1), and (8.2) of
18 subsection (h) of this Section which are not specified in
19 this paragraph (13) shall not apply to licensed race
20 meetings conducted by the Department of Agriculture at the
21 Illinois State Fair in Sangamon County or the DuQuoin State
22 Fair in Perry County, or to any wagering conducted on those
23 race meetings.

24 (i) Notwithstanding the other provisions of this Act, the
25 conduct of wagering at wagering facilities is authorized on all
26 days, except as limited by subsection (b) of Section 19 of this

1 Act.

2 (Source: P.A. 91-40, eff. 6-25-99; 92-211, eff. 8-2-01.)

3 (230 ILCS 5/27) (from Ch. 8, par. 37-27)

4 Sec. 27. (a) In addition to the organization license fee
5 provided by this Act, until January 1, 2000, a graduated
6 privilege tax is hereby imposed for conducting the pari-mutuel
7 system of wagering permitted under this Act. Until January 1,
8 2000, except as provided in subsection (g) of Section 27 of
9 this Act, all of the breakage of each racing day held by any
10 licensee in the State shall be paid to the State. Until January
11 1, 2000, such daily graduated privilege tax shall be paid by
12 the licensee from the amount permitted to be retained under
13 this Act. Until January 1, 2000, each day's graduated privilege
14 tax, breakage, and Horse Racing Tax Allocation funds shall be
15 remitted to the Department of Revenue within 48 hours after the
16 close of the racing day upon which it is assessed or within
17 such other time as the Board prescribes. The privilege tax
18 hereby imposed, until January 1, 2000, shall be a flat tax at
19 the rate of 2% of the daily pari-mutuel handle except as
20 provided in Section 27.1.

21 In addition, every organization licensee, except as
22 provided in Section 27.1 of this Act, which conducts multiple
23 wagering shall pay, until January 1, 2000, as a privilege tax
24 on multiple wagers an amount equal to 1.25% of all moneys
25 wagered each day on such multiple wagers, plus an additional

1 amount equal to 3.5% of the amount wagered each day on any
2 other multiple wager which involves a single betting interest
3 on 3 or more horses. The licensee shall remit the amount of
4 such taxes to the Department of Revenue within 48 hours after
5 the close of the racing day on which it is assessed or within
6 such other time as the Board prescribes.

7 This subsection (a) shall be inoperative and of no force
8 and effect on and after January 1, 2000.

9 (a-5) Beginning on January 1, 2000, a flat pari-mutuel tax
10 at the rate of 1.5% of the daily pari-mutuel handle is imposed
11 at all pari-mutuel wagering facilities and on advance deposit
12 wagering from a location other than a wagering facility, except
13 as otherwise provided for in this subsection (a-5). In addition
14 to the pari-mutuel tax imposed on advance deposit wagering
15 pursuant to this subsection (a-5), an additional pari-mutuel
16 tax at the rate of 0.25% shall be imposed on advance deposit
17 wagering, the amount of which shall not exceed \$250,000 in each
18 calendar year. The additional 0.25% pari-mutuel tax imposed on
19 advance deposit wagering by this amendatory Act of the 96th
20 General Assembly shall be deposited into the Quarter Horse
21 Purse Fund, which shall be created as a non-appropriated trust
22 fund administered by the Board for grants to thoroughbred
23 organization licensees for payment of purses for quarter horse
24 races conducted by the organization licensee. Thoroughbred
25 organization licensees may petition the Board to conduct
26 quarter horse racing and receive purse grants from the Quarter

1 Horse Purse Fund. The Board shall have complete discretion in
2 distributing the Quarter Horse Purse Fund to the petitioning
3 organization licensees. Beginning on the effective date of this
4 amendatory Act of the 94th General Assembly and until moneys
5 deposited pursuant to Section 54 are distributed and received,
6 a pari-mutuel tax at the rate of 0.25% of the daily pari-mutuel
7 handle is imposed at a pari-mutuel facility whose license is
8 derived from a track located in a county that borders the
9 Mississippi River and conducted live racing in the previous
10 year. After moneys deposited pursuant to Section 54 are
11 distributed and received, a pari-mutuel tax at the rate of 1.5%
12 of the daily pari-mutuel handle is imposed at a pari-mutuel
13 facility whose license is derived from a track located in a
14 county that borders the Mississippi River and conducted live
15 racing in the previous year. The pari-mutuel tax imposed by
16 this subsection (a-5) shall be remitted to the Department of
17 Revenue within 48 hours after the close of the racing day upon
18 which it is assessed or within such other time as the Board
19 prescribes.

20 (b) On or before December 31, 1999, in the event that any
21 organization licensee conducts 2 separate programs of races on
22 any day, each such program shall be considered a separate
23 racing day for purposes of determining the daily handle and
24 computing the privilege tax on such daily handle as provided in
25 subsection (a) of this Section.

26 (c) Licensees shall at all times keep accurate books and

1 records of all monies wagered on each day of a race meeting and
2 of the taxes paid to the Department of Revenue under the
3 provisions of this Section. The Board or its duly authorized
4 representative or representatives shall at all reasonable
5 times have access to such records for the purpose of examining
6 and checking the same and ascertaining whether the proper
7 amount of taxes is being paid as provided. The Board shall
8 require verified reports and a statement of the total of all
9 monies wagered daily at each wagering facility upon which the
10 taxes are assessed and may prescribe forms upon which such
11 reports and statement shall be made.

12 (d) Any licensee failing or refusing to pay the amount of
13 any tax due under this Section shall be guilty of a business
14 offense and upon conviction shall be fined not more than \$5,000
15 in addition to the amount found due as tax under this Section.
16 Each day's violation shall constitute a separate offense. All
17 fines paid into Court by a licensee hereunder shall be
18 transmitted and paid over by the Clerk of the Court to the
19 Board.

20 (e) No other license fee, privilege tax, excise tax, or
21 racing fee, except as provided in this Act, shall be assessed
22 or collected from any such licensee by the State.

23 (f) No other license fee, privilege tax, excise tax or
24 racing fee shall be assessed or collected from any such
25 licensee by units of local government except as provided in
26 paragraph 10.1 of subsection (h) and subsection (f) of Section

1 26 of this Act. However, any municipality that has a Board
2 licensed horse race meeting at a race track wholly within its
3 corporate boundaries or a township that has a Board licensed
4 horse race meeting at a race track wholly within the
5 unincorporated area of the township may charge a local
6 amusement tax not to exceed 10¢ per admission to such horse
7 race meeting by the enactment of an ordinance. However, any
8 municipality or county that has a Board licensed inter-track
9 wagering location facility wholly within its corporate
10 boundaries may each impose an admission fee not to exceed \$1.00
11 per admission to such inter-track wagering location facility,
12 so that a total of not more than \$2.00 per admission may be
13 imposed. Except as provided in subparagraph (g) of Section 27
14 of this Act, the inter-track wagering location licensee shall
15 collect any and all such fees and within 48 hours remit the
16 fees to the Board, which shall, pursuant to rule, cause the
17 fees to be distributed to the county or municipality.

18 (g) Notwithstanding any provision in this Act to the
19 contrary, if in any calendar year the total taxes and fees
20 required to be collected from licensees and distributed under
21 this Act to all State and local governmental authorities
22 exceeds the amount of such taxes and fees distributed to each
23 State and local governmental authority to which each State and
24 local governmental authority was entitled under this Act for
25 calendar year 1994, then the first \$11 million of that excess
26 amount shall be allocated at the earliest possible date for

1 distribution as purse money for the succeeding calendar year.
2 Upon reaching the 1994 level, and until the excess amount of
3 taxes and fees exceeds \$11 million, the Board shall direct all
4 licensees to cease paying the subject taxes and fees and the
5 Board shall direct all licensees to allocate any such excess
6 amount for purses as follows:

7 (i) the excess amount shall be initially divided
8 between thoroughbred and standardbred purses based on the
9 thoroughbred's and standardbred's respective percentages
10 of total Illinois live wagering in calendar year 1994;

11 (ii) each thoroughbred and standardbred organization
12 licensee issued an organization license in that
13 succeeding allocation year shall be allocated an amount
14 equal to the product of its percentage of total Illinois
15 live thoroughbred or standardbred wagering in calendar
16 year 1994 (the total to be determined based on the sum of
17 1994 on-track wagering for all organization licensees
18 issued organization licenses in both the allocation year
19 and the preceding year) multiplied by the total amount
20 allocated for standardbred or thoroughbred purses,
21 provided that the first \$1,500,000 of the amount allocated
22 to standardbred purses under item (i) shall be allocated to
23 the Department of Agriculture to be expended with the
24 assistance and advice of the Illinois Standardbred
25 Breeders Funds Advisory Board for the purposes listed in
26 subsection (g) of Section 31 of this Act, before the amount

1 allocated to standardbred purses under item (i) is
2 allocated to standardbred organization licensees in the
3 succeeding allocation year.

4 To the extent the excess amount of taxes and fees to be
5 collected and distributed to State and local governmental
6 authorities exceeds \$11 million, that excess amount shall be
7 collected and distributed to State and local authorities as
8 provided for under this Act.

9 (Source: P.A. 94-805, eff. 5-26-06.)

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