

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 26, 26.8, 26.9, and 27 as follows:

6 (230 ILCS 5/26) (from Ch. 8, par. 37-26)

7 Sec. 26. Wagering.

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

22 (b) No other method of betting, pool making, wagering or
23 gambling shall be used or permitted by the licensee. Each

1 licensee may retain, subject to the payment of all applicable
2 taxes and purses, an amount not to exceed 17% of all money
3 wagered under subsection (a) of this Section, except as may
4 otherwise be permitted under this Act.

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

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

22 (c-5) Beginning January 1, 2000, the sum held by any
23 licensee for payment of outstanding pari-mutuel tickets, if
24 unclaimed prior to December 31 of the next year, shall be
25 retained by the licensee for payment of such tickets until that
26 date. Within 10 days thereafter, the balance of such sum

1 remaining unclaimed, less any uncashed supplements contributed
2 by such licensee for the purpose of guaranteeing minimum
3 distributions of any pari-mutuel pool, shall be evenly
4 distributed to the purse account of the organization licensee
5 and the organization licensee.

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

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

20 (f) Notwithstanding the other provisions of this Act, an
21 organization licensee may contract with an entity in another
22 state or country to permit any legal wagering entity in another
23 state or country to accept wagers solely within such other
24 state or country on races conducted by the organization
25 licensee in this State. Beginning January 1, 2000, these wagers
26 shall not be subject to State taxation. Until January 1, 2000,

1 when the out-of-State entity conducts a pari-mutuel pool
2 separate from the organization licensee, a privilege tax equal
3 to 7 1/2% of all monies received by the organization licensee
4 from entities in other states or countries pursuant to such
5 contracts is imposed on the organization licensee, and such
6 privilege tax shall be remitted to the Department of Revenue
7 within 48 hours of receipt of the moneys from the simulcast.
8 When the out-of-State entity conducts a combined pari-mutuel
9 pool with the organization licensee, the tax shall be 10% of
10 all monies received by the organization licensee with 25% of
11 the receipts from this 10% tax to be distributed to the county
12 in which the race was conducted.

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

21 (g) A host track may accept interstate simulcast wagers on
22 horse races conducted in other states or countries and shall
23 control the number of signals and types of breeds of racing in
24 its simulcast program, subject to the disapproval of the Board.
25 The Board may prohibit a simulcast program only if it finds
26 that the simulcast program is clearly adverse to the integrity

1 of racing. The host track simulcast program shall include the
2 signal of live racing of all organization licensees. All
3 non-host licensees and advance deposit wagering licensees
4 shall carry the signal of and accept wagers on live racing of
5 all organization licensees. Advance deposit wagering licensees
6 shall not be permitted to accept out-of-state wagers on any
7 Illinois signal provided pursuant to this Section without the
8 approval and consent of the organization licensee providing the
9 signal. For one year after August 15, 2014 (the effective date
10 of Public Act 98-968), non-host licensees may carry the host
11 track simulcast program and shall accept wagers on all races
12 included as part of the simulcast program of horse races
13 conducted at race tracks located within North America upon
14 which wagering is permitted. For a period of one year after
15 August 15, 2014 (the effective date of Public Act 98-968), on
16 horse races conducted at race tracks located outside of North
17 America, non-host licensees may accept wagers on all races
18 included as part of the simulcast program upon which wagering
19 is permitted. Beginning August 15, 2015 (one year after the
20 effective date of Public Act 98-968), non-host licensees may
21 carry the host track simulcast program and shall accept wagers
22 on all races included as part of the simulcast program upon
23 which wagering is permitted. All organization licensees shall
24 provide their live signal to all advance deposit wagering
25 licensees for a simulcast commission fee not to exceed 6% of
26 the advance deposit wagering licensee's Illinois handle on the

1 organization licensee's signal without prior approval by the
2 Board. The Board may adopt rules under which it may permit
3 simulcast commission fees in excess of 6%. The Board shall
4 adopt rules limiting the interstate commission fees charged to
5 an advance deposit wagering licensee. The Board shall adopt
6 rules regarding advance deposit wagering on interstate
7 simulcast races that shall reflect, among other things, the
8 General Assembly's desire to maximize revenues to the State,
9 horsemen purses, and organizational licensees. However,
10 organization licensees providing live signals pursuant to the
11 requirements of this subsection (g) may petition the Board to
12 withhold their live signals from an advance deposit wagering
13 licensee if the organization licensee discovers and the Board
14 finds reputable or credible information that the advance
15 deposit wagering licensee is under investigation by another
16 state or federal governmental agency, the advance deposit
17 wagering licensee's license has been suspended in another
18 state, or the advance deposit wagering licensee's license is in
19 revocation proceedings in another state. The organization
20 licensee's provision of their live signal to an advance deposit
21 wagering licensee under this subsection (g) pertains to wagers
22 placed from within Illinois. Advance deposit wagering
23 licensees may place advance deposit wagering terminals at
24 wagering facilities as a convenience to customers. The advance
25 deposit wagering licensee shall not charge or collect any fee
26 from purses for the placement of the advance deposit wagering

1 terminals. The costs and expenses of the host track and
2 non-host licensees associated with interstate simulcast
3 wagering, other than the interstate commission fee, shall be
4 borne by the host track and all non-host licensees incurring
5 these costs. The interstate commission fee shall not exceed 5%
6 of Illinois handle on the interstate simulcast race or races
7 without prior approval of the Board. The Board shall promulgate
8 rules under which it may permit interstate commission fees in
9 excess of 5%. The interstate commission fee and other fees
10 charged by the sending racetrack, including, but not limited
11 to, satellite decoder fees, shall be uniformly applied to the
12 host track and all non-host licensees.

13 Notwithstanding any other provision of this Act, through
14 December 31, 2022 ~~2018~~, an organization licensee, with the
15 consent of the horsemen association representing the largest
16 number of owners, trainers, jockeys, or standardbred drivers
17 who race horses at that organization licensee's racing meeting,
18 may maintain a system whereby advance deposit wagering may take
19 place or an organization licensee, with the consent of the
20 horsemen association representing the largest number of
21 owners, trainers, jockeys, or standardbred drivers who race
22 horses at that organization licensee's racing meeting, may
23 contract with another person to carry out a system of advance
24 deposit wagering. Such consent may not be unreasonably
25 withheld. Only with respect to an appeal to the Board that
26 consent for an organization licensee that maintains its own

1 advance deposit wagering system is being unreasonably
2 withheld, the Board shall issue a final order within 30 days
3 after initiation of the appeal, and the organization licensee's
4 advance deposit wagering system may remain operational during
5 that 30-day period. The actions of any organization licensee
6 who conducts advance deposit wagering or any person who has a
7 contract with an organization licensee to conduct advance
8 deposit wagering who conducts advance deposit wagering on or
9 after January 1, 2013 and prior to June 7, 2013 (the effective
10 date of Public Act 98-18) taken in reliance on the changes made
11 to this subsection (g) by Public Act 98-18 are hereby
12 validated, provided payment of all applicable pari-mutuel
13 taxes are remitted to the Board. All advance deposit wagers
14 placed from within Illinois must be placed through a
15 Board-approved advance deposit wagering licensee; no other
16 entity may accept an advance deposit wager from a person within
17 Illinois. All advance deposit wagering is subject to any rules
18 adopted by the Board. The Board may adopt rules necessary to
19 regulate advance deposit wagering through the use of emergency
20 rulemaking in accordance with Section 5-45 of the Illinois
21 Administrative Procedure Act. The General Assembly finds that
22 the adoption of rules to regulate advance deposit wagering is
23 deemed an emergency and necessary for the public interest,
24 safety, and welfare. An advance deposit wagering licensee may
25 retain all moneys as agreed to by contract with an organization
26 licensee. Any moneys retained by the organization licensee from

1 advance deposit wagering, not including moneys retained by the
2 advance deposit wagering licensee, shall be paid 50% to the
3 organization licensee's purse account and 50% to the
4 organization licensee. With the exception of any organization
5 licensee that is owned by a publicly traded company that is
6 incorporated in a state other than Illinois and advance deposit
7 wagering licensees under contract with such organization
8 licensees, organization licensees that maintain advance
9 deposit wagering systems and advance deposit wagering
10 licensees that contract with organization licensees shall
11 provide sufficiently detailed monthly accountings to the
12 horsemen association representing the largest number of
13 owners, trainers, jockeys, or standardbred drivers who race
14 horses at that organization licensee's racing meeting so that
15 the horsemen association, as an interested party, can confirm
16 the accuracy of the amounts paid to the purse account at the
17 horsemen association's affiliated organization licensee from
18 advance deposit wagering. If more than one breed races at the
19 same race track facility, then the 50% of the moneys to be paid
20 to an organization licensee's purse account shall be allocated
21 among all organization licensees' purse accounts operating at
22 that race track facility proportionately based on the actual
23 number of host days that the Board grants to that breed at that
24 race track facility in the current calendar year. To the extent
25 any fees from advance deposit wagering conducted in Illinois
26 for wagers in Illinois or other states have been placed in

1 escrow or otherwise withheld from wagers pending a
2 determination of the legality of advance deposit wagering, no
3 action shall be brought to declare such wagers or the
4 disbursement of any fees previously escrowed illegal.

5 (1) Between the hours of 6:30 a.m. and 6:30 p.m. an
6 inter-track wagering licensee other than the host track may
7 supplement the host track simulcast program with
8 additional simulcast races or race programs, provided that
9 between January 1 and the third Friday in February of any
10 year, inclusive, if no live thoroughbred racing is
11 occurring in Illinois during this period, only
12 thoroughbred races may be used for supplemental interstate
13 simulcast purposes. The Board shall withhold approval for a
14 supplemental interstate simulcast only if it finds that the
15 simulcast is clearly adverse to the integrity of racing. A
16 supplemental interstate simulcast may be transmitted from
17 an inter-track wagering licensee to its affiliated
18 non-host licensees. The interstate commission fee for a
19 supplemental interstate simulcast shall be paid by the
20 non-host licensee and its affiliated non-host licensees
21 receiving the simulcast.

22 (2) Between the hours of 6:30 p.m. and 6:30 a.m. an
23 inter-track wagering licensee other than the host track may
24 receive supplemental interstate simulcasts only with the
25 consent of the host track, except when the Board finds that
26 the simulcast is clearly adverse to the integrity of

1 racing. Consent granted under this paragraph (2) to any
2 inter-track wagering licensee shall be deemed consent to
3 all non-host licensees. The interstate commission fee for
4 the supplemental interstate simulcast shall be paid by all
5 participating non-host licensees.

6 (3) Each licensee conducting interstate simulcast
7 wagering may retain, subject to the payment of all
8 applicable taxes and the purses, an amount not to exceed
9 17% of all money wagered. If any licensee conducts the
10 pari-mutuel system wagering on races conducted at
11 racetracks in another state or country, each such race or
12 race program shall be considered a separate racing day for
13 the purpose of determining the daily handle and computing
14 the privilege tax of that daily handle as provided in
15 subsection (a) of Section 27. Until January 1, 2000, from
16 the sums permitted to be retained pursuant to this
17 subsection, each inter-track wagering location licensee
18 shall pay 1% of the pari-mutuel handle wagered on simulcast
19 wagering to the Horse Racing Tax Allocation Fund, subject
20 to the provisions of subparagraph (B) of paragraph (11) of
21 subsection (h) of Section 26 of this Act.

22 (4) A licensee who receives an interstate simulcast may
23 combine its gross or net pools with pools at the sending
24 racetracks pursuant to rules established by the Board. All
25 licensees combining their gross pools at a sending
26 racetrack shall adopt the take-out percentages of the

1 sending racetrack. A licensee may also establish a separate
2 pool and takeout structure for wagering purposes on races
3 conducted at race tracks outside of the State of Illinois.
4 The licensee may permit pari-mutuel wagers placed in other
5 states or countries to be combined with its gross or net
6 wagering pools or other wagering pools.

7 (5) After the payment of the interstate commission fee
8 (except for the interstate commission fee on a supplemental
9 interstate simulcast, which shall be paid by the host track
10 and by each non-host licensee through the host-track) and
11 all applicable State and local taxes, except as provided in
12 subsection (g) of Section 27 of this Act, the remainder of
13 moneys retained from simulcast wagering pursuant to this
14 subsection (g), and Section 26.2 shall be divided as
15 follows:

16 (A) For interstate simulcast wagers made at a host
17 track, 50% to the host track and 50% to purses at the
18 host track.

19 (B) For wagers placed on interstate simulcast
20 races, supplemental simulcasts as defined in
21 subparagraphs (1) and (2), and separately pooled races
22 conducted outside of the State of Illinois made at a
23 non-host licensee, 25% to the host track, 25% to the
24 non-host licensee, and 50% to the purses at the host
25 track.

26 (6) Notwithstanding any provision in this Act to the

1 contrary, non-host licensees who derive their licenses
2 from a track located in a county with a population in
3 excess of 230,000 and that borders the Mississippi River
4 may receive supplemental interstate simulcast races at all
5 times subject to Board approval, which shall be withheld
6 only upon a finding that a supplemental interstate
7 simulcast is clearly adverse to the integrity of racing.

8 (7) Notwithstanding any provision of this Act to the
9 contrary, after payment of all applicable State and local
10 taxes and interstate commission fees, non-host licensees
11 who derive their licenses from a track located in a county
12 with a population in excess of 230,000 and that borders the
13 Mississippi River shall retain 50% of the retention from
14 interstate simulcast wagers and shall pay 50% to purses at
15 the track from which the non-host licensee derives its
16 license as follows:

17 (A) Between January 1 and the third Friday in
18 February, inclusive, if no live thoroughbred racing is
19 occurring in Illinois during this period, when the
20 interstate simulcast is a standardbred race, the purse
21 share to its standardbred purse account;

22 (B) Between January 1 and the third Friday in
23 February, inclusive, if no live thoroughbred racing is
24 occurring in Illinois during this period, and the
25 interstate simulcast is a thoroughbred race, the purse
26 share to its interstate simulcast purse pool to be

1 distributed under paragraph (10) of this subsection
2 (g);

3 (C) Between January 1 and the third Friday in
4 February, inclusive, if live thoroughbred racing is
5 occurring in Illinois, between 6:30 a.m. and 6:30 p.m.
6 the purse share from wagers made during this time
7 period to its thoroughbred purse account and between
8 6:30 p.m. and 6:30 a.m. the purse share from wagers
9 made during this time period to its standardbred purse
10 accounts;

11 (D) Between the third Saturday in February and
12 December 31, when the interstate simulcast occurs
13 between the hours of 6:30 a.m. and 6:30 p.m., the purse
14 share to its thoroughbred purse account;

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

19 (7.1) Notwithstanding any other provision of this Act
20 to the contrary, if no standardbred racing is conducted at
21 a racetrack located in Madison County during any calendar
22 year beginning on or after January 1, 2002, all moneys
23 derived by that racetrack from simulcast wagering and
24 inter-track wagering that (1) are to be used for purses and
25 (2) are generated between the hours of 6:30 p.m. and 6:30
26 a.m. during that calendar year shall be paid as follows:

1 (A) If the licensee that conducts horse racing at
2 that racetrack requests from the Board at least as many
3 racing dates as were conducted in calendar year 2000,
4 80% shall be paid to its thoroughbred purse account;
5 and

6 (B) Twenty percent shall be deposited into the
7 Illinois Colt Stakes Purse Distribution Fund and shall
8 be paid to purses for standardbred races for Illinois
9 conceived and foaled horses conducted at any county
10 fairgrounds. The moneys deposited into the Fund
11 pursuant to this subparagraph (B) shall be deposited
12 within 2 weeks after the day they were generated, shall
13 be in addition to and not in lieu of any other moneys
14 paid to standardbred purses under this Act, and shall
15 not be commingled with other moneys paid into that
16 Fund. The moneys deposited pursuant to this
17 subparagraph (B) shall be allocated as provided by the
18 Department of Agriculture, with the advice and
19 assistance of the Illinois Standardbred Breeders Fund
20 Advisory Board.

21 (7.2) Notwithstanding any other provision of this Act
22 to the contrary, if no thoroughbred racing is conducted at
23 a racetrack located in Madison County during any calendar
24 year beginning on or after January 1, 2002, all moneys
25 derived by that racetrack from simulcast wagering and
26 inter-track wagering that (1) are to be used for purses and

1 (2) are generated between the hours of 6:30 a.m. and 6:30
2 p.m. during that calendar year shall be deposited as
3 follows:

4 (A) If the licensee that conducts horse racing at
5 that racetrack requests from the Board at least as many
6 racing dates as were conducted in calendar year 2000,
7 80% shall be deposited into its standardbred purse
8 account; and

9 (B) Twenty percent shall be deposited into the
10 Illinois Colt Stakes Purse Distribution Fund. Moneys
11 deposited into the Illinois Colt Stakes Purse
12 Distribution Fund pursuant to this subparagraph (B)
13 shall be paid to Illinois conceived and foaled
14 thoroughbred breeders' programs and to thoroughbred
15 purses for races conducted at any county fairgrounds
16 for Illinois conceived and foaled horses at the
17 discretion of the Department of Agriculture, with the
18 advice and assistance of the Illinois Thoroughbred
19 Breeders Fund Advisory Board. The moneys deposited
20 into the Illinois Colt Stakes Purse Distribution Fund
21 pursuant to this subparagraph (B) shall be deposited
22 within 2 weeks after the day they were generated, shall
23 be in addition to and not in lieu of any other moneys
24 paid to thoroughbred purses under this Act, and shall
25 not be commingled with other moneys deposited into that
26 Fund.

1 (7.3) If no live standardbred racing is conducted at a
2 racetrack located in Madison County in calendar year 2000
3 or 2001, an organization licensee who is licensed to
4 conduct horse racing at that racetrack shall, before
5 January 1, 2002, pay all moneys derived from simulcast
6 wagering and inter-track wagering in calendar years 2000
7 and 2001 and paid into the licensee's standardbred purse
8 account as follows:

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

11 (B) Twenty percent to the Illinois Colt Stakes
12 Purse Distribution Fund.

13 Failure to make the payment to the Illinois Colt Stakes
14 Purse Distribution Fund before January 1, 2002 shall result
15 in the immediate revocation of the licensee's organization
16 license, inter-track wagering license, and inter-track
17 wagering location license.

18 Moneys paid into the Illinois Colt Stakes Purse
19 Distribution Fund pursuant to this paragraph (7.3) shall be
20 paid to purses for standardbred races for Illinois
21 conceived and foaled horses conducted at any county
22 fairgrounds. Moneys paid into the Illinois Colt Stakes
23 Purse Distribution Fund pursuant to this paragraph (7.3)
24 shall be used as determined by the Department of
25 Agriculture, with the advice and assistance of the Illinois
26 Standardbred Breeders Fund Advisory Board, shall be in

1 addition to and not in lieu of any other moneys paid to
2 standardbred purses under this Act, and shall not be
3 commingled with any other moneys paid into that Fund.

4 (7.4) If live standardbred racing is conducted at a
5 racetrack located in Madison County at any time in calendar
6 year 2001 before the payment required under paragraph (7.3)
7 has been made, the organization licensee who is licensed to
8 conduct racing at that racetrack shall pay all moneys
9 derived by that racetrack from simulcast wagering and
10 inter-track wagering during calendar years 2000 and 2001
11 that (1) are to be used for purses and (2) are generated
12 between the hours of 6:30 p.m. and 6:30 a.m. during 2000 or
13 2001 to the standardbred purse account at that racetrack to
14 be used for standardbred purses.

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

22 (8.1) Notwithstanding any provisions in this Act to the
23 contrary, if 2 organization licensees are conducting
24 standardbred race meetings concurrently between the hours
25 of 6:30 p.m. and 6:30 a.m., after payment of all applicable
26 State and local taxes and interstate commission fees, the

1 remainder of the amount retained from simulcast wagering
2 otherwise attributable to the host track and to host track
3 purses shall be split daily between the 2 organization
4 licensees and the purses at the tracks of the 2
5 organization licensees, respectively, based on each
6 organization licensee's share of the total live handle for
7 that day, provided that this provision shall not apply to
8 any non-host licensee that derives its license from a track
9 located in a county with a population in excess of 230,000
10 and that borders the Mississippi River.

11 (9) (Blank).

12 (10) (Blank).

13 (11) (Blank).

14 (12) The Board shall have authority to compel all host
15 tracks to receive the simulcast of any or all races
16 conducted at the Springfield or DuQuoin State fairgrounds
17 and include all such races as part of their simulcast
18 programs.

19 (13) Notwithstanding any other provision of this Act,
20 in the event that the total Illinois pari-mutuel handle on
21 Illinois horse races at all wagering facilities in any
22 calendar year is less than 75% of the total Illinois
23 pari-mutuel handle on Illinois horse races at all such
24 wagering facilities for calendar year 1994, then each
25 wagering facility that has an annual total Illinois
26 pari-mutuel handle on Illinois horse races that is less

1 than 75% of the total Illinois pari-mutuel handle on
2 Illinois horse races at such wagering facility for calendar
3 year 1994, shall be permitted to receive, from any amount
4 otherwise payable to the purse account at the race track
5 with which the wagering facility is affiliated in the
6 succeeding calendar year, an amount equal to 2% of the
7 differential in total Illinois pari-mutuel handle on
8 Illinois horse races at the wagering facility between that
9 calendar year in question and 1994 provided, however, that
10 a wagering facility shall not be entitled to any such
11 payment until the Board certifies in writing to the
12 wagering facility the amount to which the wagering facility
13 is entitled and a schedule for payment of the amount to the
14 wagering facility, based on: (i) the racing dates awarded
15 to the race track affiliated with the wagering facility
16 during the succeeding year; (ii) the sums available or
17 anticipated to be available in the purse account of the
18 race track affiliated with the wagering facility for purses
19 during the succeeding year; and (iii) the need to ensure
20 reasonable purse levels during the payment period. The
21 Board's certification shall be provided no later than
22 January 31 of the succeeding year. In the event a wagering
23 facility entitled to a payment under this paragraph (13) is
24 affiliated with a race track that maintains purse accounts
25 for both standardbred and thoroughbred racing, the amount
26 to be paid to the wagering facility shall be divided

1 between each purse account pro rata, based on the amount of
2 Illinois handle on Illinois standardbred and thoroughbred
3 racing respectively at the wagering facility during the
4 previous calendar year. Annually, the General Assembly
5 shall appropriate sufficient funds from the General
6 Revenue Fund to the Department of Agriculture for payment
7 into the thoroughbred and standardbred horse racing purse
8 accounts at Illinois pari-mutuel tracks. The amount paid to
9 each purse account shall be the amount certified by the
10 Illinois Racing Board in January to be transferred from
11 each account to each eligible racing facility in accordance
12 with the provisions of this Section.

13 (h) The Board may approve and license the conduct of
14 inter-track wagering and simulcast wagering by inter-track
15 wagering licensees and inter-track wagering location licensees
16 subject to the following terms and conditions:

17 (1) Any person licensed to conduct a race meeting (i)
18 at a track where 60 or more days of racing were conducted
19 during the immediately preceding calendar year or where
20 over the 5 immediately preceding calendar years an average
21 of 30 or more days of racing were conducted annually may be
22 issued an inter-track wagering license; (ii) at a track
23 located in a county that is bounded by the Mississippi
24 River, which has a population of less than 150,000
25 according to the 1990 decennial census, and an average of
26 at least 60 days of racing per year between 1985 and 1993

1 may be issued an inter-track wagering license; or (iii) at
2 a track located in Madison County that conducted at least
3 100 days of live racing during the immediately preceding
4 calendar year may be issued an inter-track wagering
5 license, unless a lesser schedule of live racing is the
6 result of (A) weather, unsafe track conditions, or other
7 acts of God; (B) an agreement between the organization
8 licensee and the associations representing the largest
9 number of owners, trainers, jockeys, or standardbred
10 drivers who race horses at that organization licensee's
11 racing meeting; or (C) a finding by the Board of
12 extraordinary circumstances and that it was in the best
13 interest of the public and the sport to conduct fewer than
14 100 days of live racing. Any such person having operating
15 control of the racing facility may receive inter-track
16 wagering location licenses. An eligible race track located
17 in a county that has a population of more than 230,000 and
18 that is bounded by the Mississippi River may establish up
19 to 9 inter-track wagering locations, an eligible race track
20 located in Stickney Township in Cook County may establish
21 up to 16 inter-track wagering locations, and an eligible
22 race track located in Palatine Township in Cook County may
23 establish up to 18 inter-track wagering locations. An
24 application for said license shall be filed with the Board
25 prior to such dates as may be fixed by the Board. With an
26 application for an inter-track wagering location license

1 there shall be delivered to the Board a certified check or
2 bank draft payable to the order of the Board for an amount
3 equal to \$500. The application shall be on forms prescribed
4 and furnished by the Board. The application shall comply
5 with all other rules, regulations and conditions imposed by
6 the Board in connection therewith.

7 (2) The Board shall examine the applications with
8 respect to their conformity with this Act and the rules and
9 regulations imposed by the Board. If found to be in
10 compliance with the Act and rules and regulations of the
11 Board, the Board may then issue a license to conduct
12 inter-track wagering and simulcast wagering to such
13 applicant. All such applications shall be acted upon by the
14 Board at a meeting to be held on such date as may be fixed
15 by the Board.

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

20 (4) Prior to the issuance of a license to conduct
21 inter-track wagering and simulcast wagering, the applicant
22 shall file with the Board a bond payable to the State of
23 Illinois in the sum of \$50,000, executed by the applicant
24 and a surety company or companies authorized to do business
25 in this State, and conditioned upon (i) the payment by the
26 licensee of all taxes due under Section 27 or 27.1 and any

1 other monies due and payable under this Act, and (ii)
2 distribution by the licensee, upon presentation of the
3 winning ticket or tickets, of all sums payable to the
4 patrons of pari-mutuel pools.

5 (5) Each license to conduct inter-track wagering and
6 simulcast wagering shall specify the person to whom it is
7 issued, the dates on which such wagering is permitted, and
8 the track or location where the wagering is to be
9 conducted.

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

14 (7) An inter-track wagering licensee or inter-track
15 wagering location licensee may accept wagers at the track
16 or location where it is licensed, or as otherwise provided
17 under this Act.

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

21 (8.1) Inter-track wagering location licensees who
22 derive their licenses from a particular organization
23 licensee shall conduct inter-track wagering and simulcast
24 wagering only at locations that are within 160 miles of
25 that race track where the particular organization licensee
26 is licensed to conduct racing. However, inter-track

1 wagering and simulcast wagering shall not be conducted by
2 those licensees at any location within 5 miles of any race
3 track at which a horse race meeting has been licensed in
4 the current year, unless the person having operating
5 control of such race track has given its written consent to
6 such inter-track wagering location licensees, which
7 consent must be filed with the Board at or prior to the
8 time application is made. In the case of any inter-track
9 wagering location licensee initially licensed after
10 December 31, 2013, inter-track wagering and simulcast
11 wagering shall not be conducted by those inter-track
12 wagering location licensees that are located outside the
13 City of Chicago at any location within 8 miles of any race
14 track at which a horse race meeting has been licensed in
15 the current year, unless the person having operating
16 control of such race track has given its written consent to
17 such inter-track wagering location licensees, which
18 consent must be filed with the Board at or prior to the
19 time application is made.

20 (8.2) Inter-track wagering or simulcast wagering shall
21 not be conducted by an inter-track wagering location
22 licensee at any location within 500 feet of an existing
23 church or existing school, nor within 500 feet of the
24 residences of more than 50 registered voters without
25 receiving written permission from a majority of the
26 registered voters at such residences. Such written

1 permission statements shall be filed with the Board. The
2 distance of 500 feet shall be measured to the nearest part
3 of any building used for worship services, education
4 programs, residential purposes, or conducting inter-track
5 wagering by an inter-track wagering location licensee, and
6 not to property boundaries. However, inter-track wagering
7 or simulcast wagering may be conducted at a site within 500
8 feet of a church, school or residences of 50 or more
9 registered voters if such church, school or residences have
10 been erected or established, or such voters have been
11 registered, after the Board issues the original
12 inter-track wagering location license at the site in
13 question. Inter-track wagering location licensees may
14 conduct inter-track wagering and simulcast wagering only
15 in areas that are zoned for commercial or manufacturing
16 purposes or in areas for which a special use has been
17 approved by the local zoning authority. However, no license
18 to conduct inter-track wagering and simulcast wagering
19 shall be granted by the Board with respect to any
20 inter-track wagering location within the jurisdiction of
21 any local zoning authority which has, by ordinance or by
22 resolution, prohibited the establishment of an inter-track
23 wagering location within its jurisdiction. However,
24 inter-track wagering and simulcast wagering may be
25 conducted at a site if such ordinance or resolution is
26 enacted after the Board licenses the original inter-track

1 wagering location licensee for the site in question.

2 (9) (Blank).

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

13 (10.1) Except as provided in subsection (g) of Section
14 27 of this Act, inter-track wagering location licensees
15 shall pay 1% of the pari-mutuel handle at each location to
16 the municipality in which such location is situated and 1%
17 of the pari-mutuel handle at each location to the county in
18 which such location is situated. In the event that an
19 inter-track wagering location licensee is situated in an
20 unincorporated area of a county, such licensee shall pay 2%
21 of the pari-mutuel handle from such location to such
22 county.

23 (10.2) Notwithstanding any other provision of this
24 Act, with respect to inter-track wagering at a race track
25 located in a county that has a population of more than
26 230,000 and that is bounded by the Mississippi River ("the

1 first race track"), or at a facility operated by an
2 inter-track wagering licensee or inter-track wagering
3 location licensee that derives its license from the
4 organization licensee that operates the first race track,
5 on races conducted at the first race track or on races
6 conducted at another Illinois race track and
7 simultaneously televised to the first race track or to a
8 facility operated by an inter-track wagering licensee or
9 inter-track wagering location licensee that derives its
10 license from the organization licensee that operates the
11 first race track, those moneys shall be allocated as
12 follows:

13 (A) That portion of all moneys wagered on
14 standardbred racing that is required under this Act to
15 be paid to purses shall be paid to purses for
16 standardbred races.

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

21 (11) (A) After payment of the privilege or pari-mutuel
22 tax, any other applicable taxes, and the costs and expenses
23 in connection with the gathering, transmission, and
24 dissemination of all data necessary to the conduct of
25 inter-track wagering, the remainder of the monies retained
26 under either Section 26 or Section 26.2 of this Act by the

1 inter-track wagering licensee on inter-track wagering
2 shall be allocated with 50% to be split between the 2
3 participating licensees and 50% to purses, except that an
4 inter-track wagering licensee that derives its license
5 from a track located in a county with a population in
6 excess of 230,000 and that borders the Mississippi River
7 shall not divide any remaining retention with the Illinois
8 organization licensee that provides the race or races, and
9 an inter-track wagering licensee that accepts wagers on
10 races conducted by an organization licensee that conducts a
11 race meet in a county with a population in excess of
12 230,000 and that borders the Mississippi River shall not
13 divide any remaining retention with that organization
14 licensee.

15 (B) From the sums permitted to be retained pursuant to
16 this Act each inter-track wagering location licensee shall
17 pay (i) the privilege or pari-mutuel tax to the State; (ii)
18 4.75% of the pari-mutuel handle on inter-track wagering at
19 such location on races as purses, except that an
20 inter-track wagering location licensee that derives its
21 license from a track located in a county with a population
22 in excess of 230,000 and that borders the Mississippi River
23 shall retain all purse moneys for its own purse account
24 consistent with distribution set forth in this subsection
25 (h), and inter-track wagering location licensees that
26 accept wagers on races conducted by an organization

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

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

1 Mississippi River shall not divide any remaining retention
2 with the organization licensee that provides the race or
3 races and an inter-track wagering location licensee that
4 accepts wagers on races conducted by an organization
5 licensee that conducts a race meet in a county with a
6 population in excess of 230,000 and that borders the
7 Mississippi River shall not divide any remaining retention
8 with the organization licensee. Notwithstanding the
9 provisions of clauses (ii) and (iv) of this paragraph, in
10 the case of the additional inter-track wagering location
11 licenses authorized under paragraph (1) of this subsection
12 (h) by Public Act 87-110, those licensees shall pay the
13 following amounts as purses: during the first 12 months the
14 licensee is in operation, 5.25% of the pari-mutuel handle
15 wagered at the location on races; during the second 12
16 months, 5.25%; during the third 12 months, 5.75%; during
17 the fourth 12 months, 6.25%; and during the fifth 12 months
18 and thereafter, 6.75%. The following amounts shall be
19 retained by the licensee to satisfy all costs and expenses
20 of conducting its wagering: during the first 12 months the
21 licensee is in operation, 8.25% of the pari-mutuel handle
22 wagered at the location; during the second 12 months,
23 8.25%; during the third 12 months, 7.75%; during the fourth
24 12 months, 7.25%; and during the fifth 12 months and
25 thereafter, 6.75%. For additional inter-track wagering
26 location licensees authorized under Public Act 89-16,

1 purses for the first 12 months the licensee is in operation
2 shall be 5.75% of the pari-mutuel wagered at the location,
3 purses for the second 12 months the licensee is in
4 operation shall be 6.25%, and purses thereafter shall be
5 6.75%. For additional inter-track location licensees
6 authorized under Public Act 89-16, the licensee shall be
7 allowed to retain to satisfy all costs and expenses: 7.75%
8 of the pari-mutuel handle wagered at the location during
9 its first 12 months of operation, 7.25% during its second
10 12 months of operation, and 6.75% thereafter.

11 (C) There is hereby created the Horse Racing Tax
12 Allocation Fund which shall remain in existence until
13 December 31, 1999. Moneys remaining in the Fund after
14 December 31, 1999 shall be paid into the General Revenue
15 Fund. Until January 1, 2000, all monies paid into the Horse
16 Racing Tax Allocation Fund pursuant to this paragraph (11)
17 by inter-track wagering location licensees located in park
18 districts of 500,000 population or less, or in a
19 municipality that is not included within any park district
20 but is included within a conservation district and is the
21 county seat of a county that (i) is contiguous to the state
22 of Indiana and (ii) has a 1990 population of 88,257
23 according to the United States Bureau of the Census, and
24 operating on May 1, 1994 shall be allocated by
25 appropriation as follows:

26 Two-sevenths to the Department of Agriculture.

1 Fifty percent of this two-sevenths shall be used to
2 promote the Illinois horse racing and breeding
3 industry, and shall be distributed by the Department of
4 Agriculture upon the advice of a 9-member committee
5 appointed by the Governor consisting of the following
6 members: the Director of Agriculture, who shall serve
7 as chairman; 2 representatives of organization
8 licensees conducting thoroughbred race meetings in
9 this State, recommended by those licensees; 2
10 representatives of organization licensees conducting
11 standardbred race meetings in this State, recommended
12 by those licensees; a representative of the Illinois
13 Thoroughbred Breeders and Owners Foundation,
14 recommended by that Foundation; a representative of
15 the Illinois Standardbred Owners and Breeders
16 Association, recommended by that Association; a
17 representative of the Horsemen's Benevolent and
18 Protective Association or any successor organization
19 thereto established in Illinois comprised of the
20 largest number of owners and trainers, recommended by
21 that Association or that successor organization; and a
22 representative of the Illinois Harness Horsemen's
23 Association, recommended by that Association.
24 Committee members shall serve for terms of 2 years,
25 commencing January 1 of each even-numbered year. If a
26 representative of any of the above-named entities has

1 not been recommended by January 1 of any even-numbered
2 year, the Governor shall appoint a committee member to
3 fill that position. Committee members shall receive no
4 compensation for their services as members but shall be
5 reimbursed for all actual and necessary expenses and
6 disbursements incurred in the performance of their
7 official duties. The remaining 50% of this
8 two-sevenths shall be distributed to county fairs for
9 premiums and rehabilitation as set forth in the
10 Agricultural Fair Act;

11 Four-sevenths to park districts or municipalities
12 that do not have a park district of 500,000 population
13 or less for museum purposes (if an inter-track wagering
14 location licensee is located in such a park district)
15 or to conservation districts for museum purposes (if an
16 inter-track wagering location licensee is located in a
17 municipality that is not included within any park
18 district but is included within a conservation
19 district and is the county seat of a county that (i) is
20 contiguous to the state of Indiana and (ii) has a 1990
21 population of 88,257 according to the United States
22 Bureau of the Census, except that if the conservation
23 district does not maintain a museum, the monies shall
24 be allocated equally between the county and the
25 municipality in which the inter-track wagering
26 location licensee is located for general purposes) or

1 to a municipal recreation board for park purposes (if
2 an inter-track wagering location licensee is located
3 in a municipality that is not included within any park
4 district and park maintenance is the function of the
5 municipal recreation board and the municipality has a
6 1990 population of 9,302 according to the United States
7 Bureau of the Census); provided that the monies are
8 distributed to each park district or conservation
9 district or municipality that does not have a park
10 district in an amount equal to four-sevenths of the
11 amount collected by each inter-track wagering location
12 licensee within the park district or conservation
13 district or municipality for the Fund. Monies that were
14 paid into the Horse Racing Tax Allocation Fund before
15 August 9, 1991 (the effective date of Public Act
16 87-110) by an inter-track wagering location licensee
17 located in a municipality that is not included within
18 any park district but is included within a conservation
19 district as provided in this paragraph shall, as soon
20 as practicable after August 9, 1991 (the effective date
21 of Public Act 87-110), be allocated and paid to that
22 conservation district as provided in this paragraph.
23 Any park district or municipality not maintaining a
24 museum may deposit the monies in the corporate fund of
25 the park district or municipality where the
26 inter-track wagering location is located, to be used

1 for general purposes; and

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

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

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

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

23 Four-sevenths to museums and aquariums located in
24 park districts of over 500,000 population; provided
25 that the monies are distributed in accordance with the
26 previous year's distribution of the maintenance tax

1 for such museums and aquariums as provided in Section 2
2 of the Park District Aquarium and Museum Act; and

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

12 (D) Except as provided in paragraph (11) of this
13 subsection (h), with respect to purse allocation from
14 inter-track wagering, the monies so retained shall be
15 divided as follows:

16 (i) If the inter-track wagering licensee,
17 except an inter-track wagering licensee that
18 derives its license from an organization licensee
19 located in a county with a population in excess of
20 230,000 and bounded by the Mississippi River, is
21 not conducting its own race meeting during the same
22 dates, then the entire purse allocation shall be to
23 purses at the track where the races wagered on are
24 being conducted.

25 (ii) If the inter-track wagering licensee,
26 except an inter-track wagering licensee that

1 derives its license from an organization licensee
2 located in a county with a population in excess of
3 230,000 and bounded by the Mississippi River, is
4 also conducting its own race meeting during the
5 same dates, then the purse allocation shall be as
6 follows: 50% to purses at the track where the races
7 wagered on are being conducted; 50% to purses at
8 the track where the inter-track wagering licensee
9 is accepting such wagers.

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

20 (12) The Board shall have all powers necessary and
21 proper to fully supervise and control the conduct of
22 inter-track wagering and simulcast wagering by inter-track
23 wagering licensees and inter-track wagering location
24 licensees, including, but not limited to the following:

25 (A) The Board is vested with power to promulgate
26 reasonable rules and regulations for the purpose of

1 administering the conduct of this wagering and to
2 prescribe reasonable rules, regulations and conditions
3 under which such wagering shall be held and conducted.
4 Such rules and regulations are to provide for the
5 prevention of practices detrimental to the public
6 interest and for the best interests of said wagering
7 and to impose penalties for violations thereof.

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

14 (C) The Board, and any person or persons to whom it
15 delegates this power, may eject or exclude from any
16 licensee's facilities, any person whose conduct or
17 reputation is such that his presence on such premises
18 may, in the opinion of the Board, call into the
19 question the honesty and integrity of, or interfere
20 with the orderly conduct of such wagering; provided,
21 however, that no person shall be excluded or ejected
22 from such premises solely on the grounds of race,
23 color, creed, national origin, ancestry, or sex.

24 (D) (Blank).

25 (E) The Board is vested with the power to appoint
26 delegates to execute any of the powers granted to it

1 under this Section for the purpose of administering
2 this wagering and any rules and regulations
3 promulgated in accordance with this Act.

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

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

20 (13) The Department of Agriculture may enter into
21 agreements with licensees authorizing such licensees to
22 conduct inter-track wagering on races to be held at the
23 licensed race meetings conducted by the Department of
24 Agriculture. Such agreement shall specify the races of the
25 Department of Agriculture's licensed race meeting upon
26 which the licensees will conduct wagering. In the event

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

19 (14) An inter-track wagering location license
20 authorized by the Board in 2016 that is owned and operated
21 by a race track in Rock Island County shall be transferred
22 to a commonly owned race track in Cook County on August 12,
23 2016 (the effective date of Public Act 99-757). The
24 licensee shall retain its status in relation to purse
25 distribution under paragraph (11) of this subsection (h)
26 following the transfer to the new entity. The pari-mutuel

1 tax credit under Section 32.1 shall not be applied toward
2 any pari-mutuel tax obligation of the inter-track wagering
3 location licensee of the license that is transferred under
4 this paragraph (14).

5 (i) Notwithstanding the other provisions of this Act, the
6 conduct of wagering at wagering facilities is authorized on all
7 days, except as limited by subsection (b) of Section 19 of this
8 Act.

9 (Source: P.A. 99-756, eff. 8-12-16; 99-757, eff. 8-12-16;
10 100-201, eff. 8-18-17.)

11 (230 ILCS 5/26.8)

12 Sec. 26.8. Beginning on February 1, 2014 and through
13 December 31, 2022 ~~2018~~, each wagering licensee may impose a
14 surcharge of up to 0.5% on winning wagers and winnings from
15 wagers. The surcharge shall be deducted from winnings prior to
16 payout. All amounts collected from the imposition of this
17 surcharge shall be evenly distributed to the organization
18 licensee and the purse account of the organization licensee
19 with which the licensee is affiliated. The amounts distributed
20 under this Section shall be in addition to the amounts paid
21 pursuant to paragraph (10) of subsection (h) of Section 26,
22 Section 26.3, Section 26.4, Section 26.5, and Section 26.7.

23 (Source: P.A. 98-624, eff. 1-29-14; 99-756, eff. 8-12-16.)

24 (230 ILCS 5/26.9)

1 Sec. 26.9. Beginning on February 1, 2014 and through
2 December 31, 2022 ~~2018~~, in addition to the surcharge imposed in
3 Sections 26.3, 26.4, 26.5, 26.7, and 26.8 of this Act, each
4 licensee shall impose a surcharge of 0.2% on winning wagers and
5 winnings from wagers. The surcharge shall be deducted from
6 winnings prior to payout. All amounts collected from the
7 surcharges imposed under this Section shall be remitted to the
8 Board. From amounts collected under this Section, the Board
9 shall deposit an amount not to exceed \$100,000 annually into
10 the Quarter Horse Purse Fund and all remaining amounts into the
11 Horse Racing Fund.

12 (Source: P.A. 98-624, eff. 1-29-14; 99-756, eff. 8-12-16.)

13 (230 ILCS 5/27) (from Ch. 8, par. 37-27)

14 Sec. 27. (a) In addition to the organization license fee
15 provided by this Act, until January 1, 2000, a graduated
16 privilege tax is hereby imposed for conducting the pari-mutuel
17 system of wagering permitted under this Act. Until January 1,
18 2000, except as provided in subsection (g) of Section 27 of
19 this Act, all of the breakage of each racing day held by any
20 licensee in the State shall be paid to the State. Until January
21 1, 2000, such daily graduated privilege tax shall be paid by
22 the licensee from the amount permitted to be retained under
23 this Act. Until January 1, 2000, each day's graduated privilege
24 tax, breakage, and Horse Racing Tax Allocation funds shall be
25 remitted to the Department of Revenue within 48 hours after the

1 close of the racing day upon which it is assessed or within
2 such other time as the Board prescribes. The privilege tax
3 hereby imposed, until January 1, 2000, shall be a flat tax at
4 the rate of 2% of the daily pari-mutuel handle except as
5 provided in Section 27.1.

6 In addition, every organization licensee, except as
7 provided in Section 27.1 of this Act, which conducts multiple
8 wagering shall pay, until January 1, 2000, as a privilege tax
9 on multiple wagers an amount equal to 1.25% of all moneys
10 wagered each day on such multiple wagers, plus an additional
11 amount equal to 3.5% of the amount wagered each day on any
12 other multiple wager which involves a single betting interest
13 on 3 or more horses. The licensee shall remit the amount of
14 such taxes to the Department of Revenue within 48 hours after
15 the close of the racing day on which it is assessed or within
16 such other time as the Board prescribes.

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

19 (a-5) Beginning on January 1, 2000, a flat pari-mutuel tax
20 at the rate of 1.5% of the daily pari-mutuel handle is imposed
21 at all pari-mutuel wagering facilities and on advance deposit
22 wagering from a location other than a wagering facility, except
23 as otherwise provided for in this subsection (a-5). In addition
24 to the pari-mutuel tax imposed on advance deposit wagering
25 pursuant to this subsection (a-5), beginning on August 24, 2012
26 (the effective date of Public Act 97-1060) and through December

1 31, 2022 ~~2018~~, an additional pari-mutuel tax at the rate of
2 0.25% shall be imposed on advance deposit wagering. Until
3 August 25, 2012, the additional 0.25% pari-mutuel tax imposed
4 on advance deposit wagering by Public Act 96-972 shall be
5 deposited into the Quarter Horse Purse Fund, which shall be
6 created as a non-appropriated trust fund administered by the
7 Board for grants to thoroughbred organization licensees for
8 payment of purses for quarter horse races conducted by the
9 organization licensee. Beginning on August 26, 2012, the
10 additional 0.25% pari-mutuel tax imposed on advance deposit
11 wagering shall be deposited into the Standardbred Purse Fund,
12 which shall be created as a non-appropriated trust fund
13 administered by the Board, for grants to the standardbred
14 organization licensees for payment of purses for standardbred
15 horse races conducted by the organization licensee.
16 Thoroughbred organization licensees may petition the Board to
17 conduct quarter horse racing and receive purse grants from the
18 Quarter Horse Purse Fund. The Board shall have complete
19 discretion in distributing the Quarter Horse Purse Fund to the
20 petitioning organization licensees. Beginning on July 26, 2010
21 (the effective date of Public Act 96-1287), a pari-mutuel tax
22 at the rate of 0.75% of the daily pari-mutuel handle is imposed
23 at a pari-mutuel facility whose license is derived from a track
24 located in a county that borders the Mississippi River and
25 conducted live racing in the previous year. The pari-mutuel tax
26 imposed by this subsection (a-5) shall be remitted to the

1 Department of Revenue within 48 hours after the close of the
2 racing day upon which it is assessed or within such other time
3 as the Board prescribes.

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

10 (c) Licensees shall at all times keep accurate books and
11 records of all monies wagered on each day of a race meeting and
12 of the taxes paid to the Department of Revenue under the
13 provisions of this Section. The Board or its duly authorized
14 representative or representatives shall at all reasonable
15 times have access to such records for the purpose of examining
16 and checking the same and ascertaining whether the proper
17 amount of taxes is being paid as provided. The Board shall
18 require verified reports and a statement of the total of all
19 monies wagered daily at each wagering facility upon which the
20 taxes are assessed and may prescribe forms upon which such
21 reports and statement shall be made.

22 (d) Any licensee failing or refusing to pay the amount of
23 any tax due under this Section shall be guilty of a business
24 offense and upon conviction shall be fined not more than \$5,000
25 in addition to the amount found due as tax under this Section.
26 Each day's violation shall constitute a separate offense. All

1 fines paid into Court by a licensee hereunder shall be
2 transmitted and paid over by the Clerk of the Court to the
3 Board.

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

7 (f) No other license fee, privilege tax, excise tax or
8 racing fee shall be assessed or collected from any such
9 licensee by units of local government except as provided in
10 paragraph 10.1 of subsection (h) and subsection (f) of Section
11 26 of this Act. However, any municipality that has a Board
12 licensed horse race meeting at a race track wholly within its
13 corporate boundaries or a township that has a Board licensed
14 horse race meeting at a race track wholly within the
15 unincorporated area of the township may charge a local
16 amusement tax not to exceed 10¢ per admission to such horse
17 race meeting by the enactment of an ordinance. However, any
18 municipality or county that has a Board licensed inter-track
19 wagering location facility wholly within its corporate
20 boundaries may each impose an admission fee not to exceed \$1.00
21 per admission to such inter-track wagering location facility,
22 so that a total of not more than \$2.00 per admission may be
23 imposed. Except as provided in subparagraph (g) of Section 27
24 of this Act, the inter-track wagering location licensee shall
25 collect any and all such fees and within 48 hours remit the
26 fees to the Board, which shall, pursuant to rule, cause the

1 fees to be distributed to the county or municipality.

2 (g) Notwithstanding any provision in this Act to the
3 contrary, if in any calendar year the total taxes and fees
4 required to be collected from licensees and distributed under
5 this Act to all State and local governmental authorities
6 exceeds the amount of such taxes and fees distributed to each
7 State and local governmental authority to which each State and
8 local governmental authority was entitled under this Act for
9 calendar year 1994, then the first \$11 million of that excess
10 amount shall be allocated at the earliest possible date for
11 distribution as purse money for the succeeding calendar year.
12 Upon reaching the 1994 level, and until the excess amount of
13 taxes and fees exceeds \$11 million, the Board shall direct all
14 licensees to cease paying the subject taxes and fees and the
15 Board shall direct all licensees to allocate any such excess
16 amount for purses as follows:

17 (i) the excess amount shall be initially divided
18 between thoroughbred and standardbred purses based on the
19 thoroughbred's and standardbred's respective percentages
20 of total Illinois live wagering in calendar year 1994;

21 (ii) each thoroughbred and standardbred organization
22 licensee issued an organization licensee in that
23 succeeding allocation year shall be allocated an amount
24 equal to the product of its percentage of total Illinois
25 live thoroughbred or standardbred wagering in calendar
26 year 1994 (the total to be determined based on the sum of

1 1994 on-track wagering for all organization licensees
2 issued organization licenses in both the allocation year
3 and the preceding year) multiplied by the total amount
4 allocated for standardbred or thoroughbred purses,
5 provided that the first \$1,500,000 of the amount allocated
6 to standardbred purses under item (i) shall be allocated to
7 the Department of Agriculture to be expended with the
8 assistance and advice of the Illinois Standardbred
9 Breeders Funds Advisory Board for the purposes listed in
10 subsection (g) of Section 31 of this Act, before the amount
11 allocated to standardbred purses under item (i) is
12 allocated to standardbred organization licensees in the
13 succeeding allocation year.

14 To the extent the excess amount of taxes and fees to be
15 collected and distributed to State and local governmental
16 authorities exceeds \$11 million, that excess amount shall be
17 collected and distributed to State and local authorities as
18 provided for under this Act.

19 (Source: P.A. 98-18, eff. 6-7-13; 98-624, eff. 1-29-14; 99-756,
20 eff. 8-12-16.)

21 Section 99. Effective date. This Act takes effect upon
22 becoming law.