

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, 2020 ~~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, 2020 ~~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, 2020 ~~2019~~, 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, 2020 ~~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.