

**HB3899**



**101ST GENERAL ASSEMBLY**

**State of Illinois**

**2019 and 2020**

**HB3899**

Introduced 10/17/2019, by Rep. Anthony DeLuca - Lindsay Parkhurst

**SYNOPSIS AS INTRODUCED:**

230 ILCS 10/13

from Ch. 120, par. 2413

Amends the Illinois Gambling Act. Makes changes to the municipalities to receive a percentage of adjusted gross receipts generated by a specified casino and standardbred racetrack in Cook County. Effective immediately.

LRB101 13722 SMS 62578 b

FISCAL NOTE ACT  
MAY APPLY

**A BILL FOR**

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 Gambling Act is amended by changing  
5 Section 13 as follows:

6 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

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

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

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

18 20% of annual adjusted gross receipts in excess of  
19 \$25,000,000 but not exceeding \$50,000,000;

20 25% of annual adjusted gross receipts in excess of  
21 \$50,000,000 but not exceeding \$75,000,000;

22 30% of annual adjusted gross receipts in excess of  
23 \$75,000,000 but not exceeding \$100,000,000;

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

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

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

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

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

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

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

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

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

24           (a-3) Beginning July 1, 2003, a privilege tax is imposed on  
25           persons engaged in the business of conducting riverboat  
26           gambling operations, other than licensed managers conducting

1 riverboat gambling operations on behalf of the State, based on  
2 the adjusted gross receipts received by a licensed owner from  
3 gambling games authorized under this Act at the following  
4 rates:

5 15% of annual adjusted gross receipts up to and  
6 including \$25,000,000;

7 27.5% of annual adjusted gross receipts in excess of  
8 \$25,000,000 but not exceeding \$37,500,000;

9 32.5% of annual adjusted gross receipts in excess of  
10 \$37,500,000 but not exceeding \$50,000,000;

11 37.5% of annual adjusted gross receipts in excess of  
12 \$50,000,000 but not exceeding \$75,000,000;

13 45% of annual adjusted gross receipts in excess of  
14 \$75,000,000 but not exceeding \$100,000,000;

15 50% of annual adjusted gross receipts in excess of  
16 \$100,000,000 but not exceeding \$250,000,000;

17 70% of annual adjusted gross receipts in excess of  
18 \$250,000,000.

19 An amount equal to the amount of wagering taxes collected  
20 under this subsection (a-3) that are in addition to the amount  
21 of wagering taxes that would have been collected if the  
22 wagering tax rates under subsection (a-2) were in effect shall  
23 be paid into the Common School Fund.

24 The privilege tax imposed under this subsection (a-3) shall  
25 no longer be imposed beginning on the earlier of (i) July 1,  
26 2005; (ii) the first date after June 20, 2003 that riverboat

1 gambling operations are conducted pursuant to a dormant  
2 license; or (iii) the first day that riverboat gambling  
3 operations are conducted under the authority of an owners  
4 license that is in addition to the 10 owners licenses initially  
5 authorized under this Act. For the purposes of this subsection  
6 (a-3), the term "dormant license" means an owners license that  
7 is authorized by this Act under which no riverboat gambling  
8 operations are being conducted on June 20, 2003.

9 (a-4) Beginning on the first day on which the tax imposed  
10 under subsection (a-3) is no longer imposed and ending upon the  
11 imposition of the privilege tax under subsection (a-5) of this  
12 Section, a privilege tax is imposed on persons engaged in the  
13 business of conducting gambling operations, other than  
14 licensed managers conducting riverboat gambling operations on  
15 behalf of the State, based on the adjusted gross receipts  
16 received by a licensed owner from gambling games authorized  
17 under this Act at the following rates:

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

20 22.5% of annual adjusted gross receipts in excess of  
21 \$25,000,000 but not exceeding \$50,000,000;

22 27.5% of annual adjusted gross receipts in excess of  
23 \$50,000,000 but not exceeding \$75,000,000;

24 32.5% of annual adjusted gross receipts in excess of  
25 \$75,000,000 but not exceeding \$100,000,000;

26 37.5% of annual adjusted gross receipts in excess of

1           \$100,000,000 but not exceeding \$150,000,000;  
2           45% of annual adjusted gross receipts in excess of  
3           \$150,000,000 but not exceeding \$200,000,000;  
4           50% of annual adjusted gross receipts in excess of  
5           \$200,000,000.

6           For the imposition of the privilege tax in this subsection  
7           (a-4), amounts paid pursuant to item (1) of subsection (b) of  
8           Section 56 of the Illinois Horse Racing Act of 1975 shall not  
9           be included in the determination of adjusted gross receipts.

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

22                 15% of annual adjusted gross receipts up to and  
23                 including \$25,000,000;

24                 22.5% of annual adjusted gross receipts in excess of  
25                 \$25,000,000 but not exceeding \$50,000,000;

26                 27.5% of annual adjusted gross receipts in excess of

1           \$50,000,000 but not exceeding \$75,000,000;  
2           32.5% of annual adjusted gross receipts in excess of  
3           \$75,000,000 but not exceeding \$100,000,000;  
4           37.5% of annual adjusted gross receipts in excess of  
5           \$100,000,000 but not exceeding \$150,000,000;  
6           45% of annual adjusted gross receipts in excess of  
7           \$150,000,000 but not exceeding \$200,000,000;  
8           50% of annual adjusted gross receipts in excess of  
9           \$200,000,000.

10          The privilege tax for table games shall be at the following  
11 rates:

12           15% of annual adjusted gross receipts up to and  
13 including \$25,000,000;  
14           20% of annual adjusted gross receipts in excess of  
15 \$25,000,000.

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

20          Notwithstanding the provisions of this subsection (a-5),  
21 for the first 10 years that the privilege tax is imposed under  
22 this subsection (a-5), the privilege tax shall be imposed on  
23 the modified annual adjusted gross receipts of a riverboat or  
24 casino conducting gambling operations in the City of East St.  
25 Louis, unless:

26           (1) the riverboat or casino fails to employ at least

1 450 people;

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

6 (3) the owners licensee is not an entity in which  
7 employees participate in an employee stock ownership plan.

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

10 (A) for calendar year 2020, the annual adjusted gross  
11 receipts for the current year minus the difference between  
12 an amount equal to the average annual adjusted gross  
13 receipts from a riverboat or casino conducting gambling  
14 operations in the City of East St. Louis for 2014, 2015,  
15 2016, 2017, and 2018 and the annual adjusted gross receipts  
16 for 2018;

17 (B) for calendar year 2021, the annual adjusted gross  
18 receipts for the current year minus the difference between  
19 an amount equal to the average annual adjusted gross  
20 receipts from a riverboat or casino conducting gambling  
21 operations in the City of East St. Louis for 2014, 2015,  
22 2016, 2017, and 2018 and the annual adjusted gross receipts  
23 for 2019; and

24 (C) for calendar years 2022 through 2029, the annual  
25 adjusted gross receipts for the current year minus the  
26 difference between an amount equal to the average annual



1 adjusted gross receipts from a riverboat or casino  
2 conducting gambling operations in the City of East St.  
3 Louis for 3 years preceding the current year and the annual  
4 adjusted gross receipts for the immediately preceding  
5 year.

6 (a-5.5) In addition to the privilege tax imposed under  
7 subsection (a-5), a privilege tax is imposed on the owners  
8 licensee under paragraph (1) of subsection (e-5) of Section 7  
9 at the rate of one-third of the owners licensee's adjusted  
10 gross receipts.

11 For the imposition of the privilege tax in this subsection  
12 (a-5.5), amounts paid pursuant to item (1) of subsection (b) of  
13 Section 56 of the Illinois Horse Racing Act of 1975 shall not  
14 be included in the determination of adjusted gross receipts.

15 (a-6) From June 28, 2019 (the effective date of Public Act  
16 101-31) ~~this amendatory Act of the 101st General Assembly~~ until  
17 June 30, 2023, an owners licensee that conducted gambling  
18 operations prior to January 1, 2011 shall receive a  
19 dollar-for-dollar credit against the tax imposed under this  
20 Section for any renovation or construction costs paid by the  
21 owners licensee, but in no event shall the credit exceed  
22 \$2,000,000.

23 Additionally, from June 28, 2019 (the effective date of  
24 Public Act 101-31) ~~this amendatory Act of the 101st General~~  
25 ~~Assembly~~ until December 31, 2022, an owners licensee that (i)  
26 is located within 15 miles of the Missouri border, and (ii) has

1 at least 3 riverboats, casinos, or their equivalent within a  
2 45-mile radius, may be authorized to relocate to a new location  
3 with the approval of both the unit of local government  
4 designated as the home dock and the Board, so long as the new  
5 location is within the same unit of local government and no  
6 more than 3 miles away from its original location. Such owners  
7 licensee shall receive a credit against the tax imposed under  
8 this Section equal to 8% of the total project costs, as  
9 approved by the Board, for any renovation or construction costs  
10 paid by the owners licensee for the construction of the new  
11 facility, provided that the new facility is operational by July  
12 1, 2022. In determining whether or not to approve a relocation,  
13 the Board must consider the extent to which the relocation will  
14 diminish the gaming revenues received by other Illinois gaming  
15 facilities.

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

1 subsection (a-7), the total obligation imposed pursuant to  
2 either subsection (a-5) or (a-6) shall be reduced, then the  
3 owners licensee shall not receive a refund from the State at  
4 the end of the subject calendar year but instead shall be able  
5 to apply that amount as a credit against any payments it owes  
6 to the State in the following calendar year to satisfy its  
7 total obligation under either subsection (a-5) or (a-6). The  
8 credit for the final adjustment year shall occur in the  
9 calendar year following the final adjustment year.

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

1 \$75,000,000 is incurred in construction or other costs related  
2 to expansion so that the final adjustment year shall not extend  
3 beyond the 9th calendar year after the initial adjustment year,  
4 not including the initial adjustment year, and the annual  
5 adjustment cap shall not exceed 4% of adjusted gross receipts  
6 in a particular calendar year. Construction and other costs  
7 related to expansion shall include all project related costs,  
8 including, but not limited to, all hard and soft costs,  
9 financing costs, on or off-site ground, road or utility work,  
10 cost of gaming equipment and all other personal property,  
11 initial fees assessed for each incremental gaming position, and  
12 the cost of incremental land acquired for such expansion. Soft  
13 costs shall include, but not be limited to, legal fees,  
14 architect, engineering and design costs, other consultant  
15 costs, insurance cost, permitting costs, and pre-opening costs  
16 related to the expansion, including, but not limited to, any of  
17 the following: marketing, real estate taxes, personnel,  
18 training, travel and out-of-pocket expenses, supply,  
19 inventory, and other costs, and any other project related soft  
20 costs.

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

26 Notwithstanding any other provision of this subsection

1 (a-7), this subsection (a-7) does not apply to an owners  
2 licensee unless such owners licensee spends at least  
3 \$15,000,000 on construction and other costs related to its  
4 expansion, excluding the initial fees assessed for each  
5 incremental gaming position.

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

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

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

16 "Initial adjustment year" means the year commencing on  
17 January 1 of the calendar year immediately following the  
18 earlier of the following:

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

23 (2) June 28, 2021 (24 months after the effective date  
24 of Public Act 101-31); ~~this amendatory Act of the 101st~~  
25 ~~General Assembly,~~

26 provided the initial adjustment year shall not commence earlier

1 than June 28, 2020 (12 months after the effective date of  
2 Public Act 101-31) ~~this amendatory Act of the 101st General~~  
3 ~~Assembly.~~

4 "Final adjustment year" means the 2nd calendar year after  
5 the initial adjustment year, not including the initial  
6 adjustment year, and as may be extended further as described in  
7 this subsection (a-7).

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

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

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

23 The Illinois Gaming Board shall submit to the General  
24 Assembly a comprehensive report no later than March 31, 2023  
25 detailing, at a minimum, the effect of removing non-cashable  
26 vouchers, coupons, and electronic promotions from this

1 calculation on net gaming revenues to the State in calendar  
2 years 2020 through 2022, the increase or reduction in wagers  
3 as a result of removing non-cashable vouchers, coupons, and  
4 electronic promotions from this calculation, the effect of the  
5 tax rates in subsection (a-5) on net gaming revenues to this  
6 State, and proposed modifications to the calculation.

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

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

1 imposed under this subsection (a-15) terminates on the earliest  
2 of: (i) July 1, 2007, (ii) the first day after the effective  
3 date of this amendatory Act of the 94th General Assembly that  
4 riverboat gambling operations are conducted pursuant to a  
5 dormant license, (iii) the first day that riverboat gambling  
6 operations are conducted under the authority of an owners  
7 license that is in addition to the 10 owners licenses initially  
8 authorized under this Act, or (iv) the first day that a  
9 licensee under the Illinois Horse Racing Act of 1975 conducts  
10 gaming operations with slot machines or other electronic gaming  
11 devices. The Board must reduce the obligation imposed under  
12 this subsection (a-15) by an amount the Board deems reasonable  
13 for any of the following reasons: (A) an act or acts of God,  
14 (B) an act of bioterrorism or terrorism or a bioterrorism or  
15 terrorism threat that was investigated by a law enforcement  
16 agency, or (C) a condition beyond the control of the owners  
17 licensee that does not result from any act or omission by the  
18 owners licensee or any of its agents and that poses a hazardous  
19 threat to the health and safety of patrons. If an owners  
20 licensee pays an amount in excess of its liability under this  
21 Section, the Board shall apply the overpayment to future  
22 payments required under this Section.

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

24 "Act of God" means an incident caused by the operation of  
25 an extraordinary force that cannot be foreseen, that cannot be  
26 avoided by the exercise of due care, and for which no person



1 can be held liable.

2 "Base amount" means the following:

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

4 For a riverboat in East Peoria, \$43,000,000.

5 For the Empress riverboat in Joliet, \$86,000,000.

6 For a riverboat in Metropolis, \$45,000,000.

7 For the Harrah's riverboat in Joliet, \$114,000,000.

8 For a riverboat in Aurora, \$86,000,000.

9 For a riverboat in East St. Louis, \$48,500,000.

10 For a riverboat in Elgin, \$198,000,000.

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

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

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

22 (b) From the tax revenue from riverboat or casino gambling  
23 deposited in the State Gaming Fund under this Section, an  
24 amount equal to 5% of adjusted gross receipts generated by a  
25 riverboat or a casino, other than a riverboat or casino  
26 designated in paragraph (1), (3), or (4) of subsection (e-5) of

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

26 From the tax revenue deposited in the State Gaming Fund

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

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

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

24 From the tax revenue from riverboat or casino gambling  
25 deposited in the State Gaming Fund under this Section, an  
26 amount equal to 5% of the adjusted gross receipts generated by

1 a riverboat designated in paragraph (5) of subsection (e-5) of  
2 Section 7 shall be remitted monthly, subject to appropriation,  
3 as follows: 2% to the unit of local government in which the  
4 riverboat or casino is located, and 3% shall be distributed:  
5 (A) in accordance with a regional capital development plan  
6 entered into by the following communities: Village of Alsip,  
7 Village of Beecher, City of Blue Island, Village of Burnham,  
8 City of Calumet City, Village of Calumet Park, City of Chicago  
9 Heights, City of Country Club Hills, Village of Crestwood,  
10 Village of Crete, Village of Dixmoor, Village of Dolton,  
11 Village of East Hazel Crest, Village of Flossmoor, Village of  
12 Ford Heights, Village of Glenwood, City of Harvey, Village of  
13 Hazel Crest, Village of Homewood, Village of Lansing, Village  
14 of Lynwood, City of Markham, Village of Matteson, Village of  
15 Midlothian, Village of Mokena, Village of Monee, City of Oak  
16 Forest, Village of Olympia Fields, Village of Orland Hills,  
17 Village of Orland Park, ~~City of Palos Heights,~~ Village of Park  
18 Forest, Village of Peotone, Village of Phoenix, Village of  
19 Posen, Village of Richton Park, Village of Riverdale, Village  
20 of Robbins, Village of Sauk Village, Village of South Chicago  
21 Heights, Village of South Holland, Village of Steger, Village  
22 of Thornton, Village of Tinley Park, Village of University Park  
23 and Village of Worth; or (B) if no regional capital development  
24 plan exists, equally among the communities listed in item (A)  
25 to be used for capital expenditures or public pension payments,  
26 or both.

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

4 (b-4) Beginning on the first day the licensee under  
5 paragraph (5) of subsection (e-5) of Section 7 conducts  
6 gambling operations, either in a temporary facility or a  
7 permanent facility, and ending on July 31, 2042, from the tax  
8 revenue deposited in the State Gaming Fund under this Section,  
9 \$5,000,000 shall be paid annually, subject to appropriation, to  
10 the host municipality of that owners licensee of a license  
11 issued or re-issued pursuant to Section 7.1 of this Act before  
12 January 1, 2012. Payments received by the host municipality  
13 pursuant to this subsection (b-4) may not be shared with any  
14 other unit of local government.

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

1 deposited in the State Gaming Fund under this Section, an  
2 amount equal to 3% of adjusted gross receipts generated by an  
3 organization gaming facility located in the Village of Stickney  
4 shall be paid monthly, subject to appropriation by the General  
5 Assembly, as follows: 25% to the Village of Stickney, 5% to the  
6 City of Berwyn, 50% to the Town of Cicero, and 20% to the  
7 Stickney Public Health District.

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

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

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

1 Counties may refund any portion of the payment that they  
2 receive pursuant to this subsection (b-6) to the organization  
3 gaming facility.

4 (b-7) From the tax revenue from the organization gaming  
5 licensee located in one of the following townships of Cook  
6 County: Bloom, Bremen, Calumet, Orland, Rich, Thornton, or  
7 Worth, an amount equal to 5% of the adjusted gross receipts  
8 generated by that organization gaming licensee shall be  
9 remitted monthly, subject to appropriation, as follows: 2% to  
10 the unit of local government in which the organization gaming  
11 licensee is located, and 3% shall be distributed: (A) in  
12 accordance with a regional capital development plan entered  
13 into by the following communities: Village of Alsip, Village of  
14 Beecher, City of Blue Island, Village of Burnham, City of  
15 Calumet City, Village of Calumet Park, City of Chicago Heights,  
16 City of Country Club Hills, Village of Crestwood, Village of  
17 Crete, Village of Dixmoor, Village of Dolton, Village of East  
18 Hazel Crest, Village of Flossmoor, Village of Ford Heights,  
19 Village of Glenwood, City of Harvey, Village of Hazel Crest,  
20 Village of Homewood, Village of Lansing, Village of Lynwood,  
21 City of Markham, Village of Matteson, Village of Midlothian,  
22 Village of Mokena, Village of Monee, City of Oak Forest,  
23 Village of Olympia Fields, Village of Orland Hills, Village of  
24 Orland Park, ~~City of Palos Heights~~, Village of Park Forest,  
25 Village of Peotone, Village of Phoenix, Village of Posen,  
26 Village of Richton Park, Village of Riverdale, Village of

1 Robbins, Village of Sauk Village, Village of South Chicago  
2 Heights, Village of South Holland, Village of Steger, Village  
3 of Thornton, Village of Tinley Park, Village of University  
4 Park, and Village of Worth; or (B) if no regional capital  
5 development plan exists, equally among the communities listed  
6 in item (A) to be used for capital expenditures or public  
7 pension payments, or both.

8 (b-8) In lieu of the payments under subsection (b) of this  
9 Section, the tax revenue from the privilege tax imposed by  
10 subsection (a-5.5) shall be paid monthly, subject to  
11 appropriation by the General Assembly, to the City of Chicago  
12 and shall be expended or obligated by the City of Chicago for  
13 pension payments in accordance with Public Act 99-506.

14 (c) Appropriations, as approved by the General Assembly,  
15 may be made from the State Gaming Fund to the Board (i) for the  
16 administration and enforcement of this Act and the Video Gaming  
17 Act, (ii) for distribution to the Department of State Police  
18 and to the Department of Revenue for the enforcement of this  
19 Act, and the Video Gaming Act, and (iii) to the Department of  
20 Human Services for the administration of programs to treat  
21 problem gambling, including problem gambling from sports  
22 wagering. The Board's annual appropriations request must  
23 separately state its funding needs for the regulation of gaming  
24 authorized under Section 7.7, riverboat gaming, casino gaming,  
25 video gaming, and sports wagering.

26 (c-2) An amount equal to 2% of the adjusted gross receipts



1 generated by an organization gaming facility located within a  
2 home rule county with a population of over 3,000,000  
3 inhabitants shall be paid, subject to appropriation from the  
4 General Assembly, from the State Gaming Fund to the home rule  
5 county in which the organization gaming licensee is located for  
6 the purpose of enhancing the county's criminal justice system.

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

11 (c-4) After payments required under subsections (b),  
12 (b-5), (b-6), (b-7), (c), (c-2), and (c-3) have been made from  
13 the tax revenue from organization gaming licensees deposited  
14 into the State Gaming Fund under this Section, all remaining  
15 amounts from organization gaming licensees shall be  
16 transferred into the Capital Projects Fund.

17 (c-5) (Blank).

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

22 (c-15) After the payments required under subsections (b),  
23 (c), and (c-5) have been made, an amount equal to 2% of the  
24 adjusted gross receipts of (1) an owners licensee that  
25 relocates pursuant to Section 11.2, (2) an owners licensee  
26 conducting riverboat gambling operations pursuant to an owners

1 license that is initially issued after June 25, 1999, or (3)  
2 the first riverboat gambling operations conducted by a licensed  
3 manager on behalf of the State under Section 7.3, whichever  
4 comes first, shall be paid, subject to appropriation from the  
5 General Assembly, from the State Gaming Fund to each home rule  
6 county with a population of over 3,000,000 inhabitants for the  
7 purpose of enhancing the county's criminal justice system.

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

13 (c-21) After the payments required under subsections (b),  
14 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), and (c-4) have  
15 been made, an amount equal to 2% of the adjusted gross receipts  
16 generated by the owners licensee under paragraph (1) of  
17 subsection (e-5) of Section 7 shall be paid, subject to  
18 appropriation from the General Assembly, from the State Gaming  
19 Fund to the home rule county in which the owners licensee is  
20 located for the purpose of enhancing the county's criminal  
21 justice system.

22 (c-22) After the payments required under subsections (b),  
23 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), (c-4), and  
24 (c-21) have been made, an amount equal to 2% of the adjusted  
25 gross receipts generated by the owners licensee under paragraph  
26 (5) of subsection (e-5) of Section 7 shall be paid, subject to

1 appropriation from the General Assembly, from the State Gaming  
2 Fund to the home rule county in which the owners licensee is  
3 located for the purpose of enhancing the county's criminal  
4 justice system.

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

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

12 (c-30) On July 1, 2013 or as soon as possible thereafter,  
13 \$92,000,000 shall be transferred from the State Gaming Fund to  
14 the School Infrastructure Fund and \$23,000,000 shall be  
15 transferred from the State Gaming Fund to the Horse Racing  
16 Equity Fund.

17 (c-35) Beginning on July 1, 2013, in addition to any amount  
18 transferred under subsection (c-30) of this Section,  
19 \$5,530,000 shall be transferred monthly from the State Gaming  
20 Fund to the School Infrastructure Fund.

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

25 (e) Nothing in this Act shall prohibit the unit of local  
26 government designated as the home dock of the riverboat from

1 entering into agreements with other units of local government  
2 in this State or in other states to share its portion of the  
3 tax revenue.

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

10 (Source: P.A. 101-31, Article 25, Section 25-910, eff. 6-28-19;  
11 101-31, Article 35, Section 35-55, eff. 6-28-19; revised  
12 8-23-19.)

13 Section 99. Effective date. This Act takes effect upon  
14 becoming law.