

1 AMENDMENT TO SENATE BILL 1606

2 AMENDMENT NO. _____. Amend Senate Bill 1606 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Riverboat Gambling Act is amended by
5 changing Sections 12 and 13 as follows:

6 (230 ILCS 10/12) (from Ch. 120, par. 2412)

7 Sec. 12. Admission tax; fees.

8 (a) A tax is hereby imposed upon admissions authorized
9 pursuant to this Act. Until July 1, 2002, the rate is \$2 per
10 person admitted. Beginning July 1, 2002 and until July 1,
11 2003, the rate is \$3 per person admitted. Beginning July 1,
12 2003, for a licensee that admitted 2,300,000 persons or fewer
13 in the previous calendar year, the rate is \$4 per person
14 admitted and for a licensee that admitted more than 2,300,000
15 persons in the previous calendar year, the rate is \$5 per
16 person admitted. This admission tax is imposed upon the
17 licensed owner conducting gambling.

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

20 (2) (Blank).

21 (3) The riverboat licensee may issue tax-free
22 passes to actual and necessary officials and employees of

1 the licensee or other persons actually working on the
2 riverboat.

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

7 (b) From the tax imposed under subsection (a), a
8 municipality shall receive from the State \$1 for each person
9 embarking on a riverboat docked within the municipality, and
10 a county shall receive \$1 for each person embarking on a
11 riverboat docked within the county but outside the boundaries
12 of any municipality. The municipality's or county's share
13 shall be collected by the Board on behalf of the State and
14 remitted quarterly by the State, subject to appropriation, to
15 the treasurer of the unit of local government for deposit in
16 the general fund.

17 (c) The licensed owner shall pay the entire admission
18 tax to the Board. Such payments shall be made daily.
19 Accompanying each payment shall be a return on forms provided
20 by the Board which shall include other information regarding
21 admissions as the Board may require. Failure to submit
22 either the payment or the return within the specified time
23 may result in suspension or revocation of the owners license.

24 (d) The Board shall administer and collect the admission
25 tax imposed by this Section, to the extent practicable, in a
26 manner consistent with the provisions of Sections 4, 5, 5a,
27 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9 and 10 of
28 the Retailers' Occupation Tax Act and Section 3-7 of the
29 Uniform Penalty and Interest Act.

30 (Source: P.A. 91-40, eff. 6-25-99; 92-595, eff. 6-28-02.)

31 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

33 (a) Until January 1, 1998, a tax is imposed on the

1 adjusted gross receipts received from gambling games
2 authorized under this Act at the rate of 20%.

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

9 15% of annual adjusted gross receipts up to and
10 including \$25,000,000;

11 20% of annual adjusted gross receipts in excess of
12 \$25,000,000 but not exceeding \$50,000,000;

13 25% of annual adjusted gross receipts in excess of
14 \$50,000,000 but not exceeding \$75,000,000;

15 30% of annual adjusted gross receipts in excess of
16 \$75,000,000 but not exceeding \$100,000,000;

17 35% of annual adjusted gross receipts in excess of
18 \$100,000,000.

19 (a-2) From Beginning July 1, 2002 until July 1, 2003, a
20 privilege tax is imposed on persons engaged in the business
21 of conducting riverboat gambling operations, based on the
22 adjusted gross receipts received by a licensed owner from
23 gambling games authorized under this Act at the following
24 rates:

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

27 22.5% of annual adjusted gross receipts in excess of
28 \$25,000,000 but not exceeding \$50,000,000;

29 27.5% of annual adjusted gross receipts in excess of
30 \$50,000,000 but not exceeding \$75,000,000;

31 32.5% of annual adjusted gross receipts in excess of
32 \$75,000,000 but not exceeding \$100,000,000;

33 37.5% of annual adjusted gross receipts in excess of
34 \$100,000,000 but not exceeding \$150,000,000;

1 45% of annual adjusted gross receipts in excess of
2 \$150,000,000 but not exceeding \$200,000,000;

3 50% of annual adjusted gross receipts in excess of
4 \$200,000,000.

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

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

12 27.5% of annual adjusted gross receipts in excess of
13 \$25,000,000 but not exceeding \$37,500,000;

14 32.5% of annual adjusted gross receipts in excess of
15 \$37,500,000 but not exceeding \$50,000,000;

16 37.5% of annual adjusted gross receipts in excess of
17 \$50,000,000 but not exceeding \$75,000,000;

18 45% of annual adjusted gross receipts in excess of
19 \$75,000,000 but not exceeding \$100,000,000;

20 50% of annual adjusted gross receipts in excess of
21 \$100,000,000 but not exceeding \$250,000,000;

22 70% of annual adjusted gross receipts in excess of
23 \$250,000,000.

24 An amount equal to the amount of wagering taxes collected
25 under this subsection (a-3) that are in addition to the
26 amount of wagering taxes that would have been collected if
27 the wagering tax rates under subsection (a-2) were in effect
28 shall be paid into the Common School Fund.

29 The privilege tax imposed under this subsection (a-3)
30 shall no longer be imposed beginning on the earlier of (i)
31 July 1, 2005; (ii) the first date after the effective date of
32 this amendatory Act of the 93rd General Assembly that
33 riverboat gambling operations are conducted pursuant to a
34 dormant license; or (iii) the first day that riverboat

1 gambling operations are conducted under the authority of an
 2 owners license that is in addition to the 10 owners licenses
 3 initially authorized under this Act. For the purposes of this
 4 subsection (a-3), the term "dormant license" means an owners
 5 license that is authorized by this Act under which no
 6 riverboat gambling operations are being conducted on the
 7 effective date of this amendatory Act of the 93rd General
 8 Assembly.

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

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

18 22.5% of annual adjusted gross receipts in excess of
 19 \$25,000,000 but not exceeding \$50,000,000;

20 27.5% of annual adjusted gross receipts in excess of
 21 \$50,000,000 but not exceeding \$75,000,000;

22 32.5% of annual adjusted gross receipts in excess of
 23 \$75,000,000 but not exceeding \$100,000,000;

24 37.5% of annual adjusted gross receipts in excess of
 25 \$100,000,000 but not exceeding \$150,000,000;

26 45% of annual adjusted gross receipts in excess of
 27 \$150,000,000 but not exceeding \$200,000,000;

28 50% of annual adjusted gross receipts in excess of
 29 \$200,000,000.

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

34 (b) Until January 1, 1998, 25% of the tax revenue

1 deposited in the State Gaming Fund under this Section shall
2 be paid, subject to appropriation by the General Assembly, to
3 the unit of local government which is designated as the home
4 dock of the riverboat. Beginning January 1, 1998, from the
5 tax revenue deposited in the State Gaming Fund under this
6 Section, an amount equal to 5% of adjusted gross receipts
7 generated by a riverboat shall be paid monthly, subject to
8 appropriation by the General Assembly, to the unit of local
9 government that is designated as the home dock of the
10 riverboat.

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

17 (c-5) After the payments required under subsections (b)
18 and (c) have been made, an amount equal to 15% of the
19 adjusted gross receipts of a riverboat (1) that relocates
20 pursuant to Section 11.2, or (2) for which an owners license
21 is initially issued after the effective date of this
22 amendatory Act of 1999, whichever comes first, shall be paid
23 from the State Gaming Fund into the Horse Racing Equity Fund.

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

29 (c-15) After the payments required under subsections
30 (b), (c), and (c-5) have been made, an amount equal to 2% of
31 the adjusted gross receipts of a riverboat (1) that relocates
32 pursuant to Section 11.2, or (2) for which an owners license
33 is initially issued after the effective date of this
34 amendatory Act of 1999, whichever comes first, shall be paid,

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

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

10 (c-25) After the payments required under subsections
11 (b), (c), (c-5) and (c-15) have been made, an amount equal to
12 2% of the adjusted gross receipts of a riverboat (1) that
13 relocates pursuant to Section 11.2, or (2) for which an
14 owners license is initially issued after the effective date
15 of this amendatory Act of 1999, whichever comes first, shall
16 be paid from the State Gaming Fund into the State
17 Universities Athletic Capital Improvement Fund.

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

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

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

33 (Source: P.A. 91-40, eff. 6-25-99; 92-595, eff. 6-28-02.)

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