**Section 1800.1510 Non-Payment of Taxes**

a) The first time that a terminal operator is more than 48 hours overdue in remitting taxes pursuant to Section 60 of the Act due to non-sufficient funds, the Administrator shall promptly direct the disabling of all video gaming terminals operated by the terminal operator until the terminal operator pays the overdue tax remittance by certified funds plus the penalty amount provided under Section 60(e) of the Act.

b) The second or subsequent time within a one-year period that a terminal operator is more than 48 hours overdue in remitting taxes pursuant to Section 60 of the Act due to non-sufficient funds, the Administrator shall promptly direct the disabling of all video gaming terminals operated by the terminal operator until each of the following occurs:

1) The terminal operator pays the overdue tax remittance by certified funds plus the penalty amount provided by Section 60(e) of the Act; and

2) The terminal operator posts a bond or cash deposit of certified funds required by the Administrator as a guarantee of future tax payments. The bond or cash deposit of certified funds shall be in an amount equal to the average net terminal income for a period of one week based on the previous 120 days, excluding any period for which the terminal operator's video gaming terminals were disabled for non-payment of taxes.

c) A terminal operator may be subject to disciplinary action by the Board under Section 1800.310 for an overdue tax remittance.

d) An overdue tax remittance caused by an error of a financial institution shall not be subject to the provisions of this Section.

(Source: Added at 37 Ill. Reg. 4892, effective April 1, 2013)