



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB3933

Introduced 10/28/2019, by Rep. Thaddeus Jones

SYNOPSIS AS INTRODUCED:

230 ILCS 5/19.5	
230 ILCS 10/7	from Ch. 120, par. 2407
230 ILCS 10/13	from Ch. 120, par. 2413
735 ILCS 30/25-5-80 new	

Amends the Illinois Horse Racing Act of 1975. Includes the Village of Crete among the municipalities in Cook County or Will County in which a standardbred racetrack may be located. Removes provisions restricting the racetrack from being located within 35 miles of another organization license. Amends the Illinois Gambling Act. Includes the Village of Crete among the municipalities in Cook County or Will County in which a casino may be located. Amends the Eminent Domain Act. Provides that quick-take proceedings may be used for a period of no more than 24 months after the effective date by the Village of Crete for the nullification of any restriction of record on private real property by means of a recorded deed or other recorded instruments that in any way prohibits, restrains, or has any impact whatsoever on private real property for the purpose of applying for an organization license under the Illinois Horse Racing Act of 1975 or an owners license under the Illinois Gambling Act. Makes conforming changes. Effective immediately.

LRB101 13808 SMS 62666 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 Horse Racing Act of 1975 is amended
5 by changing Section 19.5 as follows:

6 (230 ILCS 5/19.5)

7 Sec. 19.5. Standardbred racetrack in Cook County or Will
8 County. Notwithstanding anything in this Act to the contrary,
9 in addition to organization licenses issued by the Board on the
10 effective date of this amendatory Act of the 101st General
11 Assembly, the Board shall issue an organization license limited
12 to standardbred racing to a racetrack located in one of the
13 following townships or villages of Cook County or Will County:
14 Bloom, Bremen, Calumet, Crete, Orland, Rich, Thornton, or
15 Worth. ~~This additional organization license shall not be issued~~
16 ~~within a 35 mile radius of another organization license issued~~
17 ~~by the Board on the effective date of this amendatory Act of~~
18 ~~the 101st General Assembly, unless the person having operating~~
19 ~~control of such racetrack has given written consent to the~~
20 ~~organization licensee applicant, which consent must be filed~~
21 ~~with the Board at or prior to the time application is made.~~ The
22 organization license shall be granted upon application, and the
23 licensee shall have all of the current and future rights of

1 existing Illinois racetracks, including, but not limited to,
2 the ability to obtain an inter-track wagering license, the
3 ability to obtain inter-track wagering location licenses, the
4 ability to obtain an organization gaming license pursuant to
5 the Illinois Gambling Act with 1,200 gaming positions, and the
6 ability to offer Internet wagering on horse racing.

7 (Source: P.A. 101-31, eff. 6-28-19.)

8 Section 10. The Illinois Gambling Act is amended by
9 changing Sections 7 and 13 as follows:

10 (230 ILCS 10/7) (from Ch. 120, par. 2407)

11 Sec. 7. Owners licenses.

12 (a) The Board shall issue owners licenses to persons or
13 entities that apply for such licenses upon payment to the Board
14 of the non-refundable license fee as provided in subsection (e)
15 or (e-5) and upon a determination by the Board that the
16 applicant is eligible for an owners license pursuant to this
17 Act and the rules of the Board. From the effective date of this
18 amendatory Act of the 95th General Assembly until (i) 3 years
19 after the effective date of this amendatory Act of the 95th
20 General Assembly, (ii) the date any organization licensee
21 begins to operate a slot machine or video game of chance under
22 the Illinois Horse Racing Act of 1975 or this Act, (iii) the
23 date that payments begin under subsection (c-5) of Section 13
24 of this ~~the~~ Act, (iv) the wagering tax imposed under Section 13

1 of this Act is increased by law to reflect a tax rate that is at
2 least as stringent or more stringent than the tax rate
3 contained in subsection (a-3) of Section 13, or (v) when an
4 owners licensee holding a license issued pursuant to Section
5 7.1 of this Act begins conducting gaming, whichever occurs
6 first, as a condition of licensure and as an alternative source
7 of payment for those funds payable under subsection (c-5) of
8 Section 13 of this Act, any owners licensee that holds or
9 receives its owners license on or after the effective date of
10 this amendatory Act of the 94th General Assembly, other than an
11 owners licensee operating a riverboat with adjusted gross
12 receipts in calendar year 2004 of less than \$200,000,000, must
13 pay into the Horse Racing Equity Trust Fund, in addition to any
14 other payments required under this Act, an amount equal to 3%
15 of the adjusted gross receipts received by the owners licensee.
16 The payments required under this Section shall be made by the
17 owners licensee to the State Treasurer no later than 3:00
18 o'clock p.m. of the day after the day when the adjusted gross
19 receipts were received by the owners licensee. A person or
20 entity is ineligible to receive an owners license if:

21 (1) the person has been convicted of a felony under the
22 laws of this State, any other state, or the United States;

23 (2) the person has been convicted of any violation of
24 Article 28 of the Criminal Code of 1961 or the Criminal
25 Code of 2012, or substantially similar laws of any other
26 jurisdiction;

1 (3) the person has submitted an application for a
2 license under this Act which contains false information;

3 (4) the person is a member of the Board;

4 (5) a person defined in (1), (2), (3) or (4) is an
5 officer, director or managerial employee of the entity;

6 (6) the entity employs a person defined in (1), (2),
7 (3) or (4) who participates in the management or operation
8 of gambling operations authorized under this Act;

9 (7) (blank); or

10 (8) a license of the person or entity issued under this
11 Act, or a license to own or operate gambling facilities in
12 any other jurisdiction, has been revoked.

13 The Board is expressly prohibited from making changes to
14 the requirement that licensees make payment into the Horse
15 Racing Equity Trust Fund without the express authority of the
16 Illinois General Assembly and making any other rule to
17 implement or interpret this amendatory Act of the 95th General
18 Assembly. For the purposes of this paragraph, "rules" is given
19 the meaning given to that term in Section 1-70 of the Illinois
20 Administrative Procedure Act.

21 (b) In determining whether to grant an owners license to an
22 applicant, the Board shall consider:

23 (1) the character, reputation, experience and
24 financial integrity of the applicants and of any other or
25 separate person that either:

26 (A) controls, directly or indirectly, such

1 applicant, or

2 (B) is controlled, directly or indirectly, by such
3 applicant or by a person which controls, directly or
4 indirectly, such applicant;

5 (2) the facilities or proposed facilities for the
6 conduct of gambling;

7 (3) the highest prospective total revenue to be derived
8 by the State from the conduct of gambling;

9 (4) the extent to which the ownership of the applicant
10 reflects the diversity of the State by including minority
11 persons, women, and persons with a disability and the good
12 faith affirmative action plan of each applicant to recruit,
13 train and upgrade minority persons, women, and persons with
14 a disability in all employment classifications; the Board
15 shall further consider granting an owners license and
16 giving preference to an applicant under this Section to
17 applicants in which minority persons and women hold
18 ownership interest of at least 16% and 4%, respectively.

19 (4.5) the extent to which the ownership of the
20 applicant includes veterans of service in the armed forces
21 of the United States, and the good faith affirmative action
22 plan of each applicant to recruit, train, and upgrade
23 veterans of service in the armed forces of the United
24 States in all employment classifications;

25 (5) the financial ability of the applicant to purchase
26 and maintain adequate liability and casualty insurance;

1 (6) whether the applicant has adequate capitalization
2 to provide and maintain, for the duration of a license, a
3 riverboat or casino;

4 (7) the extent to which the applicant exceeds or meets
5 other standards for the issuance of an owners license which
6 the Board may adopt by rule;

7 (8) the amount of the applicant's license bid;

8 (9) the extent to which the applicant or the proposed
9 host municipality plans to enter into revenue sharing
10 agreements with communities other than the host
11 municipality; and

12 (10) the extent to which the ownership of an applicant
13 includes the most qualified number of minority persons,
14 women, and persons with a disability.

15 (c) Each owners license shall specify the place where the
16 casino shall operate or the riverboat shall operate and dock.

17 (d) Each applicant shall submit with his or her
18 application, on forms provided by the Board, 2 sets of his or
19 her fingerprints.

20 (e) In addition to any licenses authorized under subsection
21 (e-5) of this Section, the Board may issue up to 10 licenses
22 authorizing the holders of such licenses to own riverboats. In
23 the application for an owners license, the applicant shall
24 state the dock at which the riverboat is based and the water on
25 which the riverboat will be located. The Board shall issue 5
26 licenses to become effective not earlier than January 1, 1991.

1 Three of such licenses shall authorize riverboat gambling on
2 the Mississippi River, or, with approval by the municipality in
3 which the riverboat was docked on August 7, 2003 and with Board
4 approval, be authorized to relocate to a new location, in a
5 municipality that (1) borders on the Mississippi River or is
6 within 5 miles of the city limits of a municipality that
7 borders on the Mississippi River and (2) on August 7, 2003,
8 had a riverboat conducting riverboat gambling operations
9 pursuant to a license issued under this Act; one of which shall
10 authorize riverboat gambling from a home dock in the city of
11 East St. Louis; and one of which shall authorize riverboat
12 gambling from a home dock in the City of Alton. One other
13 license shall authorize riverboat gambling on the Illinois
14 River in the City of East Peoria or, with Board approval, shall
15 authorize land-based gambling operations anywhere within the
16 corporate limits of the City of Peoria. The Board shall issue
17 one additional license to become effective not earlier than
18 March 1, 1992, which shall authorize riverboat gambling on the
19 Des Plaines River in Will County. The Board may issue 4
20 additional licenses to become effective not earlier than March
21 1, 1992. In determining the water upon which riverboats will
22 operate, the Board shall consider the economic benefit which
23 riverboat gambling confers on the State, and shall seek to
24 assure that all regions of the State share in the economic
25 benefits of riverboat gambling.

26 In granting all licenses, the Board may give favorable

1 consideration to economically depressed areas of the State, to
2 applicants presenting plans which provide for significant
3 economic development over a large geographic area, and to
4 applicants who currently operate non-gambling riverboats in
5 Illinois. The Board shall review all applications for owners
6 licenses, and shall inform each applicant of the Board's
7 decision. The Board may grant an owners license to an applicant
8 that has not submitted the highest license bid, but if it does
9 not select the highest bidder, the Board shall issue a written
10 decision explaining why another applicant was selected and
11 identifying the factors set forth in this Section that favored
12 the winning bidder. The fee for issuance or renewal of a
13 license pursuant to this subsection (e) shall be \$250,000.

14 (e-5) In addition to licenses authorized under subsection
15 (e) of this Section:

16 (1) the Board may issue one owners license authorizing
17 the conduct of casino gambling in the City of Chicago;

18 (2) the Board may issue one owners license authorizing
19 the conduct of riverboat gambling in the City of Danville;

20 (3) the Board may issue one owners license authorizing
21 the conduct of riverboat gambling ~~located~~ in the City of
22 Waukegan;

23 (4) the Board may issue one owners license authorizing
24 the conduct of riverboat gambling in the City of Rockford;

25 (5) the Board may issue one owners license authorizing
26 the conduct of riverboat gambling in a municipality that is

1 wholly or partially located in one of the following
2 townships or villages of Cook County or Will County: Bloom,
3 Bremen, Calumet, Crete, Rich, Thornton, or Worth Township;
4 and

5 (6) the Board may issue one owners license authorizing
6 the conduct of riverboat gambling in the unincorporated
7 area of Williamson County adjacent to the Big Muddy River.

8 Except for the license authorized under paragraph (1), each
9 application for a license pursuant to this subsection (e-5)
10 shall be submitted to the Board no later than 120 days after
11 June 28, 2019 (the effective date of Public Act 101-31) ~~this~~
12 ~~amendatory Act of the 101st General Assembly~~. All applications
13 for a license under this subsection (e-5) shall include the
14 nonrefundable application fee and the nonrefundable background
15 investigation fee as provided in subsection (d) of Section 6 of
16 this Act. In the event that an applicant submits an application
17 for a license pursuant to this subsection (e-5) prior to June
18 28, 2019 (the effective date of Public Act 101-31) ~~this~~
19 ~~amendatory Act of the 101st General Assembly~~, such applicant
20 shall submit the nonrefundable application fee and background
21 investigation fee as provided in subsection (d) of Section 6 of
22 this Act no later than 6 months after June 28, 2019 (the
23 effective date of Public Act 101-31) ~~this amendatory Act of the~~
24 ~~101st General Assembly~~.

25 The Board shall consider issuing a license pursuant to
26 paragraphs (1) through (6) of this subsection only after the

1 corporate authority of the municipality or the county board of
2 the county in which the riverboat or casino shall be located
3 has certified to the Board the following:

4 (i) that the applicant has negotiated with the
5 corporate authority or county board in good faith;

6 (ii) that the applicant and the corporate authority or
7 county board have mutually agreed on the permanent location
8 of the riverboat or casino;

9 (iii) that the applicant and the corporate authority or
10 county board have mutually agreed on the temporary location
11 of the riverboat or casino;

12 (iv) that the applicant and the corporate authority or
13 the county board have mutually agreed on the percentage of
14 revenues that will be shared with the municipality or
15 county, if any;

16 (v) that the applicant and the corporate authority or
17 county board have mutually agreed on any zoning, licensing,
18 public health, or other issues that are within the
19 jurisdiction of the municipality or county; and

20 (vi) that the corporate authority or county board has
21 passed a resolution or ordinance in support of the
22 riverboat or casino in the municipality or county.

23 At least 7 days before the corporate authority of a
24 municipality or county board of the county submits a
25 certification to the Board concerning items (i) through (vi) of
26 this subsection, it shall hold a public hearing to discuss

1 items (i) through (vi), as well as any other details concerning
2 the proposed riverboat or casino in the municipality or county.
3 The corporate authority or county board must subsequently
4 memorialize the details concerning the proposed riverboat or
5 casino in a resolution that must be adopted by a majority of
6 the corporate authority or county board before any
7 certification is sent to the Board. The Board shall not alter,
8 amend, change, or otherwise interfere with any agreement
9 between the applicant and the corporate authority of the
10 municipality or county board of the county regarding the
11 location of any temporary or permanent facility.

12 In addition, within 10 days after June 28, 2019 (the
13 effective date of Public Act 101-31) ~~this amendatory Act of the~~
14 ~~101st General Assembly~~, the Board, with consent and at the
15 expense of the City of Chicago, shall select and retain the
16 services of a nationally recognized casino gaming feasibility
17 consultant. Within 45 days after June 28, 2019 (the effective
18 date of Public Act 101-31) ~~this amendatory Act of the 101st~~
19 ~~General Assembly~~, the consultant shall prepare and deliver to
20 the Board a study concerning the feasibility of, and the
21 ability to finance, a casino in the City of Chicago. The
22 feasibility study shall be delivered to the Mayor of the City
23 of Chicago, the Governor, the President of the Senate, and the
24 Speaker of the House of Representatives. Ninety days after
25 receipt of the feasibility study, the Board shall make a
26 determination, based on the results of the feasibility study,

1 whether to recommend to the General Assembly that the terms of
2 the license under paragraph (1) of this subsection (e-5) should
3 be modified. The Board may begin accepting applications for the
4 owners license under paragraph (1) of this subsection (e-5)
5 upon the determination to issue such an owners license.

6 In addition, prior to the Board issuing the owners license
7 authorized under paragraph (4) of subsection (e-5), an impact
8 study shall be completed to determine what location in the city
9 will provide the greater impact to the region, including the
10 creation of jobs and the generation of tax revenue.

11 (e-10) The licenses authorized under subsection (e-5) of
12 this Section shall be issued within 12 months after the date
13 the license application is submitted. If the Board does not
14 issue the licenses within that time period, then the Board
15 shall give a written explanation to the applicant as to why it
16 has not reached a determination and when it reasonably expects
17 to make a determination. The fee for the issuance or renewal of
18 a license issued pursuant to this subsection (e-10) shall be
19 \$250,000. Additionally, a licensee located outside of Cook
20 County shall pay a minimum initial fee of \$17,500 per gaming
21 position, and a licensee located in Cook County shall pay a
22 minimum initial fee of \$30,000 per gaming position. The initial
23 fees payable under this subsection (e-10) shall be deposited
24 into the Rebuild Illinois Projects Fund.

25 (e-15) Each licensee of a license authorized under
26 subsection (e-5) of this Section shall make a reconciliation

1 payment 3 years after the date the licensee begins operating in
2 an amount equal to 75% of the adjusted gross receipts for the
3 most lucrative 12-month period of operations, minus an amount
4 equal to the initial payment per gaming position paid by the
5 specific licensee. Each licensee shall pay a \$15,000,000
6 reconciliation fee upon issuance of an owners license. If this
7 calculation results in a negative amount, then the licensee is
8 not entitled to any reimbursement of fees previously paid. This
9 reconciliation payment may be made in installments over a
10 period of no more than 2 years, subject to Board approval. Any
11 installment payments shall include an annual market interest
12 rate as determined by the Board. All payments by licensees
13 under this subsection (e-15) shall be deposited into the
14 Rebuild Illinois Projects Fund.

15 (e-20) In addition to any other revocation powers granted
16 to the Board under this Act, the Board may revoke the owners
17 license of a licensee which fails to begin conducting gambling
18 within 15 months of receipt of the Board's approval of the
19 application if the Board determines that license revocation is
20 in the best interests of the State.

21 (f) The first 10 owners licenses issued under this Act
22 shall permit the holder to own up to 2 riverboats and equipment
23 thereon for a period of 3 years after the effective date of the
24 license. Holders of the first 10 owners licenses must pay the
25 annual license fee for each of the 3 years during which they
26 are authorized to own riverboats.

1 (g) Upon the termination, expiration, or revocation of each
2 of the first 10 licenses, which shall be issued for a 3-year ~~3~~
3 ~~year~~ period, all licenses are renewable annually upon payment
4 of the fee and a determination by the Board that the licensee
5 continues to meet all of the requirements of this Act and the
6 Board's rules. However, for licenses renewed on or after May 1,
7 1998, renewal shall be for a period of 4 years, unless the
8 Board sets a shorter period.

9 (h) An owners license, except for an owners license issued
10 under subsection (e-5) of this Section, shall entitle the
11 licensee to own up to 2 riverboats.

12 An owners licensee of a casino or riverboat that is located
13 in the City of Chicago pursuant to paragraph (1) of subsection
14 (e-5) of this Section shall limit the number of gaming
15 positions to 4,000 for such owner. An owners licensee
16 authorized under subsection (e) or paragraph (2), (3), (4), or
17 (5) of subsection (e-5) of this Section shall limit the number
18 of gaming positions to 2,000 for any such owners license. An
19 owners licensee authorized under paragraph (6) of subsection
20 (e-5) of this Section shall limit the number of gaming
21 positions to 1,200 for such owner. The initial fee for each
22 gaming position obtained on or after June 28, 2019 (the
23 effective date of Public Act 101-31) ~~this amendatory Act of the~~
24 ~~101st General Assembly~~ shall be a minimum of \$17,500 for
25 licensees not located in Cook County and a minimum of \$30,000
26 for licensees located in Cook County, in addition to the

1 reconciliation payment, as set forth in subsection (e-15) of
2 this Section. The fees under this subsection (h) shall be
3 deposited into the Rebuild Illinois Projects Fund. The fees
4 under this subsection (h) that are paid by an owners licensee
5 authorized under subsection (e) shall be paid by July 1, 2020.

6 Each owners licensee under subsection (e) of this Section
7 shall reserve its gaming positions within 30 days after June
8 28, 2019 (the effective date of Public Act 101-31) ~~this~~
9 ~~amendatory Act of the 101st General Assembly~~. The Board may
10 grant an extension to this 30-day period, provided that the
11 owners licensee submits a written request and explanation as to
12 why it is unable to reserve its positions within the 30-day
13 period.

14 Each owners licensee under subsection (e-5) of this Section
15 shall reserve its gaming positions within 30 days after
16 issuance of its owners license. The Board may grant an
17 extension to this 30-day period, provided that the owners
18 licensee submits a written request and explanation as to why it
19 is unable to reserve its positions within the 30-day period.

20 A licensee may operate both of its riverboats concurrently,
21 provided that the total number of gaming positions on both
22 riverboats does not exceed the limit established pursuant to
23 this subsection. Riverboats licensed to operate on the
24 Mississippi River and the Illinois River south of Marshall
25 County shall have an authorized capacity of at least 500
26 persons. Any other riverboat licensed under this Act shall have

1 an authorized capacity of at least 400 persons.

2 (h-5) An owners licensee who conducted gambling operations
3 prior to January 1, 2012 and obtains positions pursuant to
4 Public Act 101-31 ~~this amendatory Act of the 101st General~~
5 ~~Assembly~~ shall make a reconciliation payment 3 years after any
6 additional gaming positions begin operating in an amount equal
7 to 75% of the owners licensee's average gross receipts for the
8 most lucrative 12-month period of operations minus an amount
9 equal to the initial fee that the owners licensee paid per
10 additional gaming position. For purposes of this subsection
11 (h-5), "average gross receipts" means (i) the increase in
12 adjusted gross receipts for the most lucrative 12-month period
13 of operations over the adjusted gross receipts for 2019,
14 multiplied by (ii) the percentage derived by dividing the
15 number of additional gaming positions that an owners licensee
16 had obtained by the total number of gaming positions operated
17 by the owners licensee. If this calculation results in a
18 negative amount, then the owners licensee is not entitled to
19 any reimbursement of fees previously paid. This reconciliation
20 payment may be made in installments over a period of no more
21 than 2 years, subject to Board approval. Any installment
22 payments shall include an annual market interest rate as
23 determined by the Board. These reconciliation payments shall be
24 deposited into the Rebuild Illinois Projects Fund.

25 (i) A licensed owner is authorized to apply to the Board
26 for and, if approved therefor, to receive all licenses from the

1 Board necessary for the operation of a riverboat or casino,
2 including a liquor license, a license to prepare and serve food
3 for human consumption, and other necessary licenses. All use,
4 occupation, and excise taxes which apply to the sale of food
5 and beverages in this State and all taxes imposed on the sale
6 or use of tangible personal property apply to such sales aboard
7 the riverboat or in the casino.

8 (j) The Board may issue or re-issue a license authorizing a
9 riverboat to dock in a municipality or approve a relocation
10 under Section 11.2 only if, prior to the issuance or
11 re-issuance of the license or approval, the governing body of
12 the municipality in which the riverboat will dock has by a
13 majority vote approved the docking of riverboats in the
14 municipality. The Board may issue or re-issue a license
15 authorizing a riverboat to dock in areas of a county outside
16 any municipality or approve a relocation under Section 11.2
17 only if, prior to the issuance or re-issuance of the license or
18 approval, the governing body of the county has by a majority
19 vote approved of the docking of riverboats within such areas.

20 (k) An owners licensee may conduct land-based gambling
21 operations upon approval by the Board and payment of a fee of
22 \$250,000, which shall be deposited into the State Gaming Fund.

23 (l) An owners licensee may conduct gaming at a temporary
24 facility pending the construction of a permanent facility or
25 the remodeling or relocation of an existing facility to
26 accommodate gaming participants for up to 24 months after the

1 temporary facility begins to conduct gaming. Upon request by an
2 owners licensee and upon a showing of good cause by the owners
3 licensee, the Board shall extend the period during which the
4 licensee may conduct gaming at a temporary facility by up to 12
5 months. The Board shall make rules concerning the conduct of
6 gaming from temporary facilities.

7 (Source: P.A. 100-391, eff. 8-25-17; 100-1152, eff. 12-14-18;
8 101-31, eff. 6-28-19; revised 9-20-19.)

9 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

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

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

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

21 20% of annual adjusted gross receipts in excess of
22 \$25,000,000 but not exceeding \$50,000,000;

23 25% of annual adjusted gross receipts in excess of
24 \$50,000,000 but not exceeding \$75,000,000;

25 30% of annual adjusted gross receipts in excess of

1 \$75,000,000 but not exceeding \$100,000,000;
2 35% of annual adjusted gross receipts in excess of
3 \$100,000,000.

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

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

13 22.5% of annual adjusted gross receipts in excess of
14 \$25,000,000 but not exceeding \$50,000,000;

15 27.5% of annual adjusted gross receipts in excess of
16 \$50,000,000 but not exceeding \$75,000,000;

17 32.5% of annual adjusted gross receipts in excess of
18 \$75,000,000 but not exceeding \$100,000,000;

19 37.5% of annual adjusted gross receipts in excess of
20 \$100,000,000 but not exceeding \$150,000,000;

21 45% of annual adjusted gross receipts in excess of
22 \$150,000,000 but not exceeding \$200,000,000;

23 50% of annual adjusted gross receipts in excess of
24 \$200,000,000.

25 (a-3) Beginning July 1, 2003, a privilege tax is imposed on
26 persons engaged in the business of conducting riverboat

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

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

8 27.5% of annual adjusted gross receipts in excess of
9 \$25,000,000 but not exceeding \$37,500,000;

10 32.5% of annual adjusted gross receipts in excess of
11 \$37,500,000 but not exceeding \$50,000,000;

12 37.5% of annual adjusted gross receipts in excess of
13 \$50,000,000 but not exceeding \$75,000,000;

14 45% of annual adjusted gross receipts in excess of
15 \$75,000,000 but not exceeding \$100,000,000;

16 50% of annual adjusted gross receipts in excess of
17 \$100,000,000 but not exceeding \$250,000,000;

18 70% of annual adjusted gross receipts in excess of
19 \$250,000,000.

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

25 The privilege tax imposed under this subsection (a-3) shall
26 no longer be imposed beginning on the earlier of (i) July 1,

1 2005; (ii) the first date after June 20, 2003 that riverboat
2 gambling operations are conducted pursuant to a dormant
3 license; or (iii) the first day that riverboat gambling
4 operations are conducted under the authority of an owners
5 license that is in addition to the 10 owners licenses initially
6 authorized under this Act. For the purposes of this subsection
7 (a-3), the term "dormant license" means an owners license that
8 is authorized by this Act under which no riverboat gambling
9 operations are being conducted on June 20, 2003.

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

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

21 22.5% of annual adjusted gross receipts in excess of
22 \$25,000,000 but not exceeding \$50,000,000;

23 27.5% of annual adjusted gross receipts in excess of
24 \$50,000,000 but not exceeding \$75,000,000;

25 32.5% of annual adjusted gross receipts in excess of
26 \$75,000,000 but not exceeding \$100,000,000;

1 37.5% of annual adjusted gross receipts in excess of
2 \$100,000,000 but not exceeding \$150,000,000;

3 45% of annual adjusted gross receipts in excess of
4 \$150,000,000 but not exceeding \$200,000,000;

5 50% of annual adjusted gross receipts in excess of
6 \$200,000,000.

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

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

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

25 22.5% of annual adjusted gross receipts in excess of
26 \$25,000,000 but not exceeding \$50,000,000;

1 27.5% of annual adjusted gross receipts in excess of
2 \$50,000,000 but not exceeding \$75,000,000;

3 32.5% of annual adjusted gross receipts in excess of
4 \$75,000,000 but not exceeding \$100,000,000;

5 37.5% of annual adjusted gross receipts in excess of
6 \$100,000,000 but not exceeding \$150,000,000;

7 45% of annual adjusted gross receipts in excess of
8 \$150,000,000 but not exceeding \$200,000,000;

9 50% of annual adjusted gross receipts in excess of
10 \$200,000,000.

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

13 15% of annual adjusted gross receipts up to and
14 including \$25,000,000;

15 20% of annual adjusted gross receipts in excess of
16 \$25,000,000.

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

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

1 (1) the riverboat or casino fails to employ at least
2 450 people;

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

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

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

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

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

25 (C) for calendar years 2022 through 2029, the annual
26 adjusted gross receipts for the current year minus the

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

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

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

16 (a-6) From June 28, 2019 (the effective date of Public Act
17 101-31) ~~this amendatory Act of the 101st General Assembly~~ until
18 June 30, 2023, an owners licensee that conducted gambling
19 operations prior to January 1, 2011 shall receive a
20 dollar-for-dollar credit against the tax imposed under this
21 Section for any renovation or construction costs paid by the
22 owners licensee, but in no event shall the credit exceed
23 \$2,000,000.

24 Additionally, from June 28, 2019 (the effective date of
25 Public Act 101-31) ~~this amendatory Act of the 101st General~~
26 ~~Assembly~~ until December 31, 2022, an owners licensee that (i)

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

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

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

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

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

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

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

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

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

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

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

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

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

1 provided the initial adjustment year shall not commence earlier
2 than June 28, 2020 (12 months after the effective date of
3 Public Act 101-31) ~~this amendatory Act of the 101st General~~
4 ~~Assembly.~~

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

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

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

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

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

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

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

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

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

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

25 "Act of God" means an incident caused by the operation of
26 an extraordinary force that cannot be foreseen, that cannot be

1 avoided by the exercise of due care, and for which no person
2 can be held liable.

3 "Base amount" means the following:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

10 From the tax revenue from riverboat or casino gambling
11 deposited in the State Gaming Fund under this Section, an
12 amount equal to 5% of the adjusted gross receipts generated by
13 a riverboat designated in paragraph (3) of subsection (e-5) of
14 Section 7 shall be divided and remitted monthly, subject to
15 appropriation, as follows: 70% to Waukegan, 10% to Park City,
16 15% to North Chicago, and 5% to Lake County.

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

25 From the tax revenue from riverboat or casino gambling
26 deposited in the State Gaming Fund under this Section, an

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

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

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

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

25 (c-2) An amount equal to 2% of the adjusted gross receipts
26 generated by an organization gaming facility located within a

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

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

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

16 (c-5) (Blank).

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

21 (c-15) After the payments required under subsections (b),
22 (c), and (c-5) have been made, an amount equal to 2% of the
23 adjusted gross receipts of (1) an owners licensee that
24 relocates pursuant to Section 11.2, (2) an owners licensee
25 conducting riverboat gambling operations pursuant to an owners
26 license that is initially issued after June 25, 1999, or (3)

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

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

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

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

1 Fund to the home rule county in which the owners licensee is
2 located for the purpose of enhancing the county's criminal
3 justice system.

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

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

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

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

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

24 (e) Nothing in this Act shall prohibit the unit of local
25 government designated as the home dock of the riverboat from
26 entering into agreements with other units of local government

1 in this State or in other states to share its portion of the
2 tax revenue.

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

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

12 Section 15. The Eminent Domain Act is amended by adding
13 Section 25-5-80 as follows:

14 (735 ILCS 30/25-5-80 new)

15 Sec. 25-5-80. Quick-take; Village of Crete. Quick-take
16 proceedings under Article 20 may be used for a period of 24
17 months after the effective date of this amendatory Act of the
18 101st General Assembly by the Village of Crete for the
19 nullification of any restriction of record on private real
20 property by means of a recorded deed or other recorded
21 instruments that in any way prohibits, restrains, or has any
22 impact whatsoever on private real property for the purpose of
23 applying for an organization license under Section 19.5 of the
24 Illinois Horse Racing Act of 1975 or an owners license under

1 paragraph (5) of subsection (e-5) of Section 7 of the Illinois
2 Gambling Act.

3 Section 99. Effective date. This Act takes effect upon
4 becoming law.