



Rep. Robert Rita

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LRB101 04277 AMC 64780 a

1 AMENDMENT TO SENATE BILL 516

2 AMENDMENT NO. _____. Amend Senate Bill 516, AS AMENDED, by
3 replacing everything after the enacting clause with the
4 following:

5 "Section 5. The Illinois Gambling Act is amended by
6 changing Sections 7, 7.7, and 13 as follows:

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

8 Sec. 7. Owners licenses.

9 (a) The Board shall issue owners licenses to persons or
10 entities that apply for such licenses upon payment to the Board
11 of the non-refundable license fee as provided in subsection (e)
12 or (e-5) and upon a determination by the Board that the
13 applicant is eligible for an owners license pursuant to this
14 Act and the rules of the Board. From the effective date of this
15 amendatory Act of the 95th General Assembly until (i) 3 years
16 after the effective date of this amendatory Act of the 95th

1 General Assembly, (ii) the date any organization licensee
2 begins to operate a slot machine or video game of chance under
3 the Illinois Horse Racing Act of 1975 or this Act, (iii) the
4 date that payments begin under subsection (c-5) of Section 13
5 of this ~~the~~ Act, (iv) the wagering tax imposed under Section 13
6 of this Act is increased by law to reflect a tax rate that is at
7 least as stringent or more stringent than the tax rate
8 contained in subsection (a-3) of Section 13, or (v) when an
9 owners licensee holding a license issued pursuant to Section
10 7.1 of this Act begins conducting gaming, whichever occurs
11 first, as a condition of licensure and as an alternative source
12 of payment for those funds payable under subsection (c-5) of
13 Section 13 of this Act, any owners licensee that holds or
14 receives its owners license on or after the effective date of
15 this amendatory Act of the 94th General Assembly, other than an
16 owners licensee operating a riverboat with adjusted gross
17 receipts in calendar year 2004 of less than \$200,000,000, must
18 pay into the Horse Racing Equity Trust Fund, in addition to any
19 other payments required under this Act, an amount equal to 3%
20 of the adjusted gross receipts received by the owners licensee.
21 The payments required under this Section shall be made by the
22 owners licensee to the State Treasurer no later than 3:00
23 o'clock p.m. of the day after the day when the adjusted gross
24 receipts were received by the owners licensee. A person or
25 entity is ineligible to receive an owners license if:

26 (1) the person has been convicted of a felony under the

1 laws of this State, any other state, or the United States;

2 (2) the person has been convicted of any violation of
3 Article 28 of the Criminal Code of 1961 or the Criminal
4 Code of 2012, or substantially similar laws of any other
5 jurisdiction;

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

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

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

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

14 (7) (blank); or

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

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

26 (b) In determining whether to grant an owners license to an

1 applicant, the Board shall consider:

2 (1) the character, reputation, experience, and
3 financial integrity of the applicants and of any other or
4 separate person that either:

5 (A) controls, directly or indirectly, such
6 applicant, or

7 (B) is controlled, directly or indirectly, by such
8 applicant or by a person which controls, directly or
9 indirectly, such applicant;

10 (2) the facilities or proposed facilities for the
11 conduct of gambling;

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

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

24 (4.5) the extent to which the ownership of the
25 applicant includes veterans of service in the armed forces
26 of the United States, and the good faith affirmative action

1 plan of each applicant to recruit, train, and upgrade
2 veterans of service in the armed forces of the United
3 States in all employment classifications;

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

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

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

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

13 (9) the extent to which the applicant or the proposed
14 host municipality plans to enter into revenue sharing
15 agreements with communities other than the host
16 municipality; and

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

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

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

25 (e) In addition to any licenses authorized under subsection
26 (e-5) of this Section, the Board may issue up to 10 licenses

1 authorizing the holders of such licenses to own riverboats. In
2 the application for an owners license, the applicant shall
3 state the dock at which the riverboat is based and the water on
4 which the riverboat will be located. The Board shall issue 5
5 licenses to become effective not earlier than January 1, 1991.
6 Three of such licenses shall authorize riverboat gambling on
7 the Mississippi River, or, with approval by the municipality in
8 which the riverboat was docked on August 7, 2003 and with Board
9 approval, be authorized to relocate to a new location, in a
10 municipality that (1) borders on the Mississippi River or is
11 within 5 miles of the city limits of a municipality that
12 borders on the Mississippi River and (2) ~~7~~ on August 7, 2003,
13 had a riverboat conducting riverboat gambling operations
14 pursuant to a license issued under this Act; one of which shall
15 authorize riverboat gambling from a home dock in the city of
16 East St. Louis; and one of which shall authorize riverboat
17 gambling from a home dock in the City of Alton. One other
18 license shall authorize riverboat gambling on the Illinois
19 River in the City of East Peoria or, with Board approval, shall
20 authorize land-based gambling operations anywhere within the
21 corporate limits of the City of Peoria. The Board shall issue
22 one additional license to become effective not earlier than
23 March 1, 1992, which shall authorize riverboat gambling on the
24 Des Plaines River in Will County. The Board may issue 4
25 additional licenses to become effective not earlier than March
26 1, 1992. In determining the water upon which riverboats will

1 operate, the Board shall consider the economic benefit which
2 riverboat gambling confers on the State, and shall seek to
3 assure that all regions of the State share in the economic
4 benefits of riverboat gambling.

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

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

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

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

25 (3) the Board may issue one owners license authorizing
26 the conduct of riverboat gambling ~~located~~ in the City of

1 Waukegan;

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

4 (5) the Board may issue one owners license authorizing
5 the conduct of riverboat gambling in a municipality that is
6 wholly or partially located in one of the following
7 townships of Cook County: Bloom, Bremen, Calumet, Rich,
8 Thornton, or Worth Township; and

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

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

1 effective date of Public Act 101-31) ~~this amendatory Act of the~~
2 ~~101st General Assembly.~~

3 The Board shall consider issuing a license pursuant to
4 paragraphs (1) through (6) of this subsection only after the
5 corporate authority of the municipality or the county board of
6 the county in which the riverboat or casino shall be located
7 has certified to the Board the following:

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

10 (ii) that the applicant and the corporate authority or
11 county board have mutually agreed on the permanent location
12 of the riverboat or casino;

13 (iii) that the applicant and the corporate authority or
14 county board have mutually agreed on the temporary location
15 of the riverboat or casino;

16 (iv) that the applicant and the corporate authority or
17 the county board have mutually agreed on the percentage of
18 revenues that will be shared with the municipality or
19 county, if any;

20 (v) that the applicant and the corporate authority or
21 county board have mutually agreed on any zoning, licensing,
22 public health, or other issues that are within the
23 jurisdiction of the municipality or county; ~~and~~

24 (vi) that the corporate authority or county board has
25 passed a resolution or ordinance in support of the
26 riverboat or casino in the municipality or county; ~~and~~

1 (vii) the applicant for a license under paragraph (1)
2 has made a public presentation concerning its casino
3 proposal; and

4 (viii) the applicant for a license under paragraph (1)
5 has prepared a summary of its casino proposal and such
6 summary has been posted on a public website of the
7 municipality or the county.

8 At least 7 days before the corporate authority of a
9 municipality or county board of the county submits a
10 certification to the Board concerning items (i) through (viii)
11 ~~(vi)~~ of this subsection, it shall hold a public hearing to
12 discuss items (i) through (viii) ~~(vi)~~, as well as any other
13 details concerning the proposed riverboat or casino in the
14 municipality or county. The corporate authority or county board
15 must subsequently memorialize the details concerning the
16 proposed riverboat or casino in a resolution that must be
17 adopted by a majority of the corporate authority or county
18 board before any certification is sent to the Board. The Board
19 shall not alter, amend, change, or otherwise interfere with any
20 agreement between the applicant and the corporate authority of
21 the municipality or county board of the county regarding the
22 location of any temporary or permanent facility.

23 In addition, within 10 days after June 28, 2019 (the
24 effective date of Public Act 101-31) ~~this amendatory Act of the~~
25 ~~101st General Assembly~~, the Board, with consent and at the
26 expense of the City of Chicago, shall select and retain the

1 services of a nationally recognized casino gaming feasibility
2 consultant. Within 45 days after June 28, 2019 (the effective
3 date of Public Act 101-31) ~~this amendatory Act of the 101st~~
4 ~~General Assembly~~, the consultant shall prepare and deliver to
5 the Board a study concerning the feasibility of, and the
6 ability to finance, a casino in the City of Chicago. The
7 feasibility study shall be delivered to the Mayor of the City
8 of Chicago, the Governor, the President of the Senate, and the
9 Speaker of the House of Representatives. Ninety days after
10 receipt of the feasibility study, the Board shall make a
11 determination, based on the results of the feasibility study,
12 whether to recommend to the General Assembly that the terms of
13 the license under paragraph (1) of this subsection (e-5) should
14 be modified. The Board may begin accepting applications for the
15 owners license under paragraph (1) of this subsection (e-5)
16 upon the determination to issue such an owners license.

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

22 (e-10) The licenses authorized under subsection (e-5) of
23 this Section shall be issued within 12 months after the date
24 the license application is submitted. If the Board does not
25 issue the licenses within that time period, then the Board
26 shall give a written explanation to the applicant as to why it

1 has not reached a determination and when it reasonably expects
2 to make a determination. The fee for the issuance or renewal of
3 a license issued pursuant to this subsection (e-10) shall be
4 \$250,000. Additionally, a licensee located outside of Cook
5 County shall pay a minimum initial fee of \$17,500 per gaming
6 position, and a licensee located in Cook County shall pay a
7 minimum initial fee of \$30,000 per gaming position. The initial
8 fees payable under this subsection (e-10) shall be deposited
9 into the Rebuild Illinois Projects Fund.

10 (e-15) Each licensee of a license authorized under
11 subsection (e-5) of this Section shall make a reconciliation
12 payment 3 years after the date the licensee begins operating in
13 an amount equal to 75% of the adjusted gross receipts for the
14 most lucrative 12-month period of operations, minus an amount
15 equal to the initial payment per gaming position paid by the
16 specific licensee. Each licensee shall pay a \$15,000,000
17 reconciliation fee upon issuance of an owners license. If this
18 calculation results in a negative amount, then the licensee is
19 not entitled to any reimbursement of fees previously paid. This
20 reconciliation payment may be made in installments over a
21 period of no more than 6 ~~2~~ years, ~~subject to Board approval.~~
22 ~~Any installment payments shall include an annual market~~
23 ~~interest rate as determined by the Board.~~

24 All payments by licensees under this subsection (e-15)
25 shall be deposited into the Rebuild Illinois Projects Fund.

26 (e-20) In addition to any other revocation powers granted

1 to the Board under this Act, the Board may revoke the owners
2 license of a licensee which fails to begin conducting gambling
3 within 15 months of receipt of the Board's approval of the
4 application if the Board determines that license revocation is
5 in the best interests of the State.

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

12 (g) Upon the termination, expiration, or revocation of each
13 of the first 10 licenses, which shall be issued for a 3-year ~~3~~
14 ~~year~~ period, all licenses are renewable annually upon payment
15 of the fee and a determination by the Board that the licensee
16 continues to meet all of the requirements of this Act and the
17 Board's rules. However, for licenses renewed on or after May 1,
18 1998, renewal shall be for a period of 4 years, unless the
19 Board sets a shorter period.

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

23 An owners licensee of a casino or riverboat that is located
24 in the City of Chicago pursuant to paragraph (1) of subsection
25 (e-5) of this Section shall limit the number of gaming
26 positions to 4,000 for such owner. An owners licensee

1 authorized under subsection (e) or paragraph (2), (3), (4), or
2 (5) of subsection (e-5) of this Section shall limit the number
3 of gaming positions to 2,000 for any such owners license. An
4 owners licensee authorized under paragraph (6) of subsection
5 (e-5) of this Section shall limit the number of gaming
6 positions to 1,200 for such owner. The initial fee for each
7 gaming position obtained on or after June 28, 2019 (the
8 effective date of Public Act 101-31) ~~this amendatory Act of the~~
9 ~~101st General Assembly~~ shall be a minimum of \$17,500 for
10 licensees not located in Cook County and a minimum of \$30,000
11 for licensees located in Cook County, in addition to the
12 reconciliation payment, as set forth in subsection (e-15) of
13 this Section. The fees under this subsection (h) shall be
14 deposited into the Rebuild Illinois Projects Fund. The fees
15 under this subsection (h) that are paid by an owners licensee
16 authorized under subsection (e) shall be paid by July 1, 2020.

17 Each owners licensee under subsection (e) of this Section
18 shall reserve its gaming positions within 30 days after June
19 28, 2019 (the effective date of Public Act 101-31) ~~this~~
20 ~~amendatory Act of the 101st General Assembly~~. The Board may
21 grant an extension to this 30-day period, provided that the
22 owners licensee submits a written request and explanation as to
23 why it is unable to reserve its positions within the 30-day
24 period.

25 Each owners licensee under subsection (e-5) of this Section
26 shall reserve its gaming positions within 30 days after

1 issuance of its owners license. The Board may grant an
2 extension to this 30-day period, provided that the owners
3 licensee submits a written request and explanation as to why it
4 is unable to reserve its positions within the 30-day period.

5 A licensee may operate both of its riverboats concurrently,
6 provided that the total number of gaming positions on both
7 riverboats does not exceed the limit established pursuant to
8 this subsection. Riverboats licensed to operate on the
9 Mississippi River and the Illinois River south of Marshall
10 County shall have an authorized capacity of at least 500
11 persons. Any other riverboat licensed under this Act shall have
12 an authorized capacity of at least 400 persons.

13 (h-5) An owners licensee who conducted gambling operations
14 prior to January 1, 2012 and obtains positions pursuant to
15 Public Act 101-31 ~~this amendatory Act of the 101st General~~
16 ~~Assembly~~ shall make a reconciliation payment 3 years after any
17 additional gaming positions begin operating in an amount equal
18 to 75% of the owners licensee's average gross receipts for the
19 most lucrative 12-month period of operations minus an amount
20 equal to the initial fee that the owners licensee paid per
21 additional gaming position. For purposes of this subsection
22 (h-5), "average gross receipts" means (i) the increase in
23 adjusted gross receipts for the most lucrative 12-month period
24 of operations over the adjusted gross receipts for 2019,
25 multiplied by (ii) the percentage derived by dividing the
26 number of additional gaming positions that an owners licensee

1 had obtained by the total number of gaming positions operated
2 by the owners licensee. If this calculation results in a
3 negative amount, then the owners licensee is not entitled to
4 any reimbursement of fees previously paid. This reconciliation
5 payment may be made in installments over a period of no more
6 than 6 ~~2~~ years, ~~subject to Board approval. Any installment~~
7 ~~payments shall include an annual market interest rate as~~
8 ~~determined by the Board.~~ These reconciliation payments shall be
9 deposited into the Rebuild Illinois Projects Fund.

10 (i) A licensed owner is authorized to apply to the Board
11 for and, if approved therefor, to receive all licenses from the
12 Board necessary for the operation of a riverboat or casino,
13 including a liquor license, a license to prepare and serve food
14 for human consumption, and other necessary licenses. All use,
15 occupation, and excise taxes which apply to the sale of food
16 and beverages in this State and all taxes imposed on the sale
17 or use of tangible personal property apply to such sales aboard
18 the riverboat or in the casino.

19 (j) The Board may issue or re-issue a license authorizing a
20 riverboat to dock in a municipality or approve a relocation
21 under Section 11.2 only if, prior to the issuance or
22 re-issuance of the license or approval, the governing body of
23 the municipality in which the riverboat will dock has by a
24 majority vote approved the docking of riverboats in the
25 municipality. The Board may issue or re-issue a license
26 authorizing a riverboat to dock in areas of a county outside

1 any municipality or approve a relocation under Section 11.2
2 only if, prior to the issuance or re-issuance of the license or
3 approval, the governing body of the county has by a majority
4 vote approved of the docking of riverboats within such areas.

5 (k) An owners licensee may conduct land-based gambling
6 operations upon approval by the Board and payment of a fee of
7 \$250,000, which shall be deposited into the State Gaming Fund.

8 (l) An owners licensee may conduct gaming at a temporary
9 facility pending the construction of a permanent facility or
10 the remodeling or relocation of an existing facility to
11 accommodate gaming participants for up to 24 months after the
12 temporary facility begins to conduct gaming. Upon request by an
13 owners licensee and upon a showing of good cause by the owners
14 licensee, the Board shall extend the period during which the
15 licensee may conduct gaming at a temporary facility by up to 12
16 months. The Board shall make rules concerning the conduct of
17 gaming from temporary facilities.

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

20 (230 ILCS 10/7.7)

21 Sec. 7.7. Organization gaming licenses.

22 (a) The Illinois Gaming Board shall award one organization
23 gaming license to each person or entity having operating
24 control of a racetrack that applies under Section 56 of the
25 Illinois Horse Racing Act of 1975, subject to the application

1 and eligibility requirements of this Section. Within 60 days
2 after the effective date of this amendatory Act of the 101st
3 General Assembly, a person or entity having operating control
4 of a racetrack may submit an application for an organization
5 gaming license. The application shall be made on such forms as
6 provided by the Board and shall contain such information as the
7 Board prescribes, including, but not limited to, the identity
8 of any racetrack at which gaming will be conducted pursuant to
9 an organization gaming license, detailed information regarding
10 the ownership and management of the applicant, and detailed
11 personal information regarding the applicant. The application
12 shall specify the number of gaming positions the applicant
13 intends to use and the place where the organization gaming
14 facility will operate. A person who knowingly makes a false
15 statement on an application is guilty of a Class A misdemeanor.

16 Each applicant shall disclose the identity of every person
17 or entity having a direct or indirect pecuniary interest
18 greater than 1% in any racetrack with respect to which the
19 license is sought. If the disclosed entity is a corporation,
20 the applicant shall disclose the names and addresses of all
21 stockholders and directors. If the disclosed entity is a
22 limited liability company, the applicant shall disclose the
23 names and addresses of all members and managers. If the
24 disclosed entity is a partnership, the applicant shall disclose
25 the names and addresses of all partners, both general and
26 limited. If the disclosed entity is a trust, the applicant

1 shall disclose the names and addresses of all beneficiaries.

2 An application shall be filed and considered in accordance
3 with the rules of the Board. Each application for an
4 organization gaming license shall include a nonrefundable
5 application fee of \$250,000. In addition, a nonrefundable fee
6 of \$50,000 shall be paid at the time of filing to defray the
7 costs associated with background investigations conducted by
8 the Board. If the costs of the background investigation exceed
9 \$50,000, the applicant shall pay the additional amount to the
10 Board within 7 days after a request by the Board. If the costs
11 of the investigation are less than \$50,000, the applicant shall
12 receive a refund of the remaining amount. All information,
13 records, interviews, reports, statements, memoranda, or other
14 data supplied to or used by the Board in the course of this
15 review or investigation of an applicant for an organization
16 gaming license under this Act shall be privileged and strictly
17 confidential and shall be used only for the purpose of
18 evaluating an applicant for an organization gaming license or a
19 renewal. Such information, records, interviews, reports,
20 statements, memoranda, or other data shall not be admissible as
21 evidence nor discoverable in any action of any kind in any
22 court or before any tribunal, board, agency or person, except
23 for any action deemed necessary by the Board. The application
24 fee shall be deposited into the State Gaming Fund.

25 Each applicant shall submit with his or her application, on
26 forms provided by the Board, a set of his or her fingerprints.

1 The Board shall charge each applicant a fee set by the
2 Department of State Police to defray the costs associated with
3 the search and classification of fingerprints obtained by the
4 Board with respect to the applicant's application. This fee
5 shall be paid into the State Police Services Fund.

6 (b) The Board shall determine within 120 days after
7 receiving an application for an organization gaming license
8 whether to grant an organization gaming license to the
9 applicant. If the Board does not make a determination within
10 that time period, then the Board shall give a written
11 explanation to the applicant as to why it has not reached a
12 determination and when it reasonably expects to make a
13 determination.

14 The organization gaming licensee shall purchase up to the
15 amount of gaming positions authorized under this Act within 120
16 days after receiving its organization gaming license. If an
17 organization gaming licensee is prepared to purchase the gaming
18 positions, but is temporarily prohibited from doing so by order
19 of a court of competent jurisdiction or the Board, then the
20 120-day period is tolled until a resolution is reached.

21 An organization gaming license shall authorize its holder
22 to conduct gaming under this Act at its racetracks on the same
23 days of the year and hours of the day that owners licenses are
24 allowed to operate under approval of the Board.

25 An organization gaming license and any renewal of an
26 organization gaming license shall authorize gaming pursuant to

1 this Section for a period of 4 years. The fee for the issuance
2 or renewal of an organization gaming license shall be \$250,000.

3 All payments by licensees under this subsection (b) shall
4 be deposited into the Rebuild Illinois Projects Fund.

5 (c) To be eligible to conduct gaming under this Section, a
6 person or entity having operating control of a racetrack must
7 (i) obtain an organization gaming license, (ii) hold an
8 organization license under the Illinois Horse Racing Act of
9 1975, (iii) hold an inter-track wagering license, (iv) pay an
10 initial fee of \$30,000 per gaming position from organization
11 gaming licensees where gaming is conducted in Cook County and,
12 except as provided in subsection (c-5), \$17,500 for
13 organization gaming licensees where gaming is conducted
14 outside of Cook County before beginning to conduct gaming plus
15 make the reconciliation payment required under subsection (k),
16 (v) conduct live racing in accordance with subsections (e-1),
17 (e-2), and (e-3) of Section 20 of the Illinois Horse Racing Act
18 of 1975, (vi) meet the requirements of subsection (a) of
19 Section 56 of the Illinois Horse Racing Act of 1975, (vii) for
20 organization licensees conducting standardbred race meetings,
21 keep backstretch barns and dormitories open and operational
22 year-round unless a lesser schedule is mutually agreed to by
23 the organization licensee and the horsemen association racing
24 at that organization licensee's race meeting, (viii) for
25 organization licensees conducting thoroughbred race meetings,
26 the organization licensee must maintain accident medical

1 expense liability insurance coverage of \$1,000,000 for
2 jockeys, and (ix) meet all other requirements of this Act that
3 apply to owners licensees.

4 An organization gaming licensee may enter into a joint
5 venture with a licensed owner to own, manage, conduct, or
6 otherwise operate the organization gaming licensee's
7 organization gaming facilities, unless the organization gaming
8 licensee has a parent company or other affiliated company that
9 is, directly or indirectly, wholly owned by a parent company
10 that is also licensed to conduct organization gaming, casino
11 gaming, or their equivalent in another state.

12 All payments by licensees under this subsection (c) shall
13 be deposited into the Rebuild Illinois Projects Fund.

14 (c-5) A person or entity having operating control of a
15 racetrack located in Madison County shall only pay the initial
16 fees specified in subsection (c) for 540 of the gaming
17 positions authorized under the license.

18 (d) A person or entity is ineligible to receive an
19 organization gaming license if:

20 (1) the person or entity has been convicted of a felony
21 under the laws of this State, any other state, or the
22 United States, including a conviction under the Racketeer
23 Influenced and Corrupt Organizations Act;

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

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

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

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

8 (6) the person or entity employs a person defined in
9 (1), (2), (3), or (4) of this subsection (d) who
10 participates in the management or operation of gambling
11 operations authorized under this Act; or

12 (7) a license of the person or entity issued under this
13 Act or a license to own or operate gambling facilities in
14 any other jurisdiction has been revoked.

15 (e) The Board may approve gaming positions pursuant to an
16 organization gaming license statewide as provided in this
17 Section. The authority to operate gaming positions under this
18 Section shall be allocated as follows: up to 1,200 gaming
19 positions for any organization gaming licensee in Cook County
20 and up to 900 gaming positions for any organization gaming
21 licensee outside of Cook County.

22 (f) Each applicant for an organization gaming license shall
23 specify in its application for licensure the number of gaming
24 positions it will operate, up to the applicable limitation set
25 forth in subsection (e) of this Section. Any unreserved gaming
26 positions that are not specified shall be forfeited and

1 retained by the Board. For the purposes of this subsection (f),
2 an organization gaming licensee that did not conduct live
3 racing in 2010 and is located within 3 miles of the Mississippi
4 River may reserve up to 900 positions and shall not be
5 penalized under this Section for not operating those positions
6 until it meets the requirements of subsection (e) of this
7 Section, but such licensee shall not request unreserved gaming
8 positions under this subsection (f) until its 900 positions are
9 all operational.

10 Thereafter, the Board shall publish the number of
11 unreserved gaming positions and shall accept requests for
12 additional positions from any organization gaming licensee
13 that initially reserved all of the positions that were offered.
14 The Board shall allocate expeditiously the unreserved gaming
15 positions to requesting organization gaming licensees in a
16 manner that maximizes revenue to the State. The Board may
17 allocate any such unused gaming positions pursuant to an open
18 and competitive bidding process, as provided under Section 7.5
19 of this Act. This process shall continue until all unreserved
20 gaming positions have been purchased. All positions obtained
21 pursuant to this process and all positions the organization
22 gaming licensee specified it would operate in its application
23 must be in operation within 18 months after they were obtained
24 or the organization gaming licensee forfeits the right to
25 operate those positions, but is not entitled to a refund of any
26 fees paid. The Board may, after holding a public hearing, grant

1 extensions so long as the organization gaming licensee is
2 working in good faith to make the positions operational. The
3 extension may be for a period of 6 months. If, after the period
4 of the extension, the organization gaming licensee has not made
5 the positions operational, then another public hearing must be
6 held by the Board before it may grant another extension.

7 Unreserved gaming positions retained from and allocated to
8 organization gaming licensees by the Board pursuant to this
9 subsection (f) shall not be allocated to owners licensees under
10 this Act.

11 For the purpose of this subsection (f), the unreserved
12 gaming positions for each organization gaming licensee shall be
13 the applicable limitation set forth in subsection (e) of this
14 Section, less the number of reserved gaming positions by such
15 organization gaming licensee, and the total unreserved gaming
16 positions shall be the aggregate of the unreserved gaming
17 positions for all organization gaming licensees.

18 (g) An organization gaming licensee is authorized to
19 conduct the following at a racetrack:

20 (1) slot machine gambling;

21 (2) video game of chance gambling;

22 (3) gambling with electronic gambling games as defined
23 in this Act or defined by the Illinois Gaming Board; and

24 (4) table games.

25 (h) Subject to the approval of the Illinois Gaming Board,
26 an organization gaming licensee may make modification or

1 additions to any existing buildings and structures to comply
2 with the requirements of this Act. The Illinois Gaming Board
3 shall make its decision after consulting with the Illinois
4 Racing Board. In no case, however, shall the Illinois Gaming
5 Board approve any modification or addition that alters the
6 grounds of the organization licensee such that the act of live
7 racing is an ancillary activity to gaming authorized under this
8 Section. Gaming authorized under this Section may take place in
9 existing structures where inter-track wagering is conducted at
10 the racetrack or a facility within 300 yards of the racetrack
11 in accordance with the provisions of this Act and the Illinois
12 Horse Racing Act of 1975.

13 (i) An organization gaming licensee may conduct gaming at a
14 temporary facility pending the construction of a permanent
15 facility or the remodeling or relocation of an existing
16 facility to accommodate gaming participants for up to 24 months
17 after the temporary facility begins to conduct gaming
18 authorized under this Section. Upon request by an organization
19 gaming licensee and upon a showing of good cause by the
20 organization gaming licensee, the Board shall extend the period
21 during which the licensee may conduct gaming authorized under
22 this Section at a temporary facility by up to 12 months. The
23 Board shall make rules concerning the conduct of gaming
24 authorized under this Section from temporary facilities.

25 The gaming authorized under this Section may take place in
26 existing structures where inter-track wagering is conducted at

1 the racetrack or a facility within 300 yards of the racetrack
2 in accordance with the provisions of this Act and the Illinois
3 Horse Racing Act of 1975.

4 (i-5) Under no circumstances shall an organization gaming
5 licensee conduct gaming at any State or county fair.

6 (j) The Illinois Gaming Board must adopt emergency rules in
7 accordance with Section 5-45 of the Illinois Administrative
8 Procedure Act as necessary to ensure compliance with the
9 provisions of this amendatory Act of the 101st General Assembly
10 concerning the conduct of gaming by an organization gaming
11 licensee. The adoption of emergency rules authorized by this
12 subsection (j) shall be deemed to be necessary for the public
13 interest, safety, and welfare.

14 (k) Each organization gaming licensee who obtains gaming
15 positions must make a reconciliation payment 3 years after the
16 date the organization gaming licensee begins operating the
17 positions in an amount equal to 75% of the difference between
18 its adjusted gross receipts from gaming authorized under this
19 Section and amounts paid to its purse accounts pursuant to item
20 (1) of subsection (b) of Section 56 of the Illinois Horse
21 Racing Act of 1975 for the 12-month period for which such
22 difference was the largest, minus an amount equal to the
23 initial per position fee paid by the organization gaming
24 licensee. If this calculation results in a negative amount,
25 then the organization gaming licensee is not entitled to any
26 reimbursement of fees previously paid. This reconciliation

1 payment may be made in installments over a period of no more
2 than 6 ~~2~~ years, ~~subject to Board approval. Any installment~~
3 ~~payments shall include an annual market interest rate as~~
4 ~~determined by the Board.~~

5 All payments by licensees under this subsection (k) shall
6 be deposited into the Rebuild Illinois Projects Fund.

7 (1) As soon as practical after a request is made by the
8 Illinois Gaming Board, to minimize duplicate submissions by the
9 applicant, the Illinois Racing Board must provide information
10 on an applicant for an organization gaming license to the
11 Illinois Gaming Board.

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

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

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

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

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

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

25 20% of annual adjusted gross receipts in excess of

1 \$25,000,000 but not exceeding \$50,000,000;

2 25% of annual adjusted gross receipts in excess of
3 \$50,000,000 but not exceeding \$75,000,000;

4 30% of annual adjusted gross receipts in excess of
5 \$75,000,000 but not exceeding \$100,000,000;

6 35% of annual adjusted gross receipts in excess of
7 \$100,000,000.

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

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

17 22.5% of annual adjusted gross receipts in excess of
18 \$25,000,000 but not exceeding \$50,000,000;

19 27.5% of annual adjusted gross receipts in excess of
20 \$50,000,000 but not exceeding \$75,000,000;

21 32.5% of annual adjusted gross receipts in excess of
22 \$75,000,000 but not exceeding \$100,000,000;

23 37.5% of annual adjusted gross receipts in excess of
24 \$100,000,000 but not exceeding \$150,000,000;

25 45% of annual adjusted gross receipts in excess of
26 \$150,000,000 but not exceeding \$200,000,000;

1 50% of annual adjusted gross receipts in excess of
2 \$200,000,000.

3 (a-3) Beginning July 1, 2003, a privilege tax is imposed on
4 persons engaged in the business of conducting riverboat
5 gambling operations, other than licensed managers conducting
6 riverboat gambling operations on behalf of the State, based on
7 the adjusted gross receipts received by a licensed owner from
8 gambling games authorized under this Act at the following
9 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 amount
26 of wagering taxes that would have been collected if the

1 wagering tax rates under subsection (a-2) were in effect shall
2 be paid into the Common School Fund.

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

14 (a-4) Beginning on the first day on which the tax imposed
15 under subsection (a-3) is no longer imposed and ending upon the
16 imposition of the privilege tax under subsection (a-5) of this
17 Section, a privilege tax is imposed on persons engaged in the
18 business of conducting gambling operations, other than
19 licensed managers conducting riverboat gambling operations on
20 behalf of the State, based on the adjusted gross receipts
21 received by a licensed owner from gambling games authorized
22 under this Act 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 For the imposition of the privilege tax in this subsection
12 (a-4), 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-5) (1) Beginning on the first day that an owners licensee
16 under paragraph ~~(1)~~, (2), (3), (4), (5), or (6) of subsection
17 (e-5) of Section 7 conducts gambling operations, either in a
18 temporary facility or a permanent facility, a privilege tax is
19 imposed on persons engaged in the business of conducting
20 gambling operations, other than the owners licensee under
21 paragraph (1) of subsection (e-5) of Section 7 and licensed
22 managers conducting riverboat gambling operations on behalf of
23 the State, based on the adjusted gross receipts received by
24 such licensee from the gambling games authorized under this
25 Act. The privilege tax for all gambling games other than table
26 games, including, but not limited to, slot machines, video game

1 of chance gambling, and electronic gambling games shall be at
2 the following rates:

3 15% of annual adjusted gross receipts up to and
4 including \$25,000,000;

5 22.5% of annual adjusted gross receipts in excess of
6 \$25,000,000 but not exceeding \$50,000,000;

7 27.5% of annual adjusted gross receipts in excess of
8 \$50,000,000 but not exceeding \$75,000,000;

9 32.5% of annual adjusted gross receipts in excess of
10 \$75,000,000 but not exceeding \$100,000,000;

11 37.5% of annual adjusted gross receipts in excess of
12 \$100,000,000 but not exceeding \$150,000,000;

13 45% of annual adjusted gross receipts in excess of
14 \$150,000,000 but not exceeding \$200,000,000;

15 50% of annual adjusted gross receipts in excess of
16 \$200,000,000.

17 The privilege tax for table games shall be at the following
18 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.

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

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

14 12% of annual adjusted gross receipts up to and
15 including \$25,000,000 to the State and 10.5% of annual
16 adjusted gross receipts up to and including \$25,000,000 to
17 the City of Chicago;

18 16% of annual adjusted gross receipts in excess of
19 \$25,000,000 but not exceeding \$50,000,000 to the State and
20 14% of annual adjusted gross receipts in excess of
21 \$25,000,000 but not exceeding \$50,000,000 to the City of
22 Chicago;

23 20.1% of annual adjusted gross receipts in excess of
24 \$50,000,000 but not exceeding \$75,000,000 to the State and
25 17.4% of annual adjusted gross receipts in excess of
26 \$50,000,000 but not exceeding \$75,000,000 to the City of

1 Chicago;

2 21.4% of annual adjusted gross receipts in excess of
3 \$75,000,000 but not exceeding \$100,000,000 to the State and
4 18.6% of annual adjusted gross receipts in excess of
5 \$75,000,000 but not exceeding \$100,000,000 to the City of
6 Chicago;

7 22.7% of annual adjusted gross receipts in excess of
8 \$100,000,000 but not exceeding \$150,000,000 to the State
9 and 19.8% of annual adjusted gross receipts in excess of
10 \$100,000,000 but not exceeding \$150,000,000 to the City of
11 Chicago;

12 24.1% of annual adjusted gross receipts in excess of
13 \$150,000,000 but not exceeding \$225,000,000 to the State
14 and 20.9% of annual adjusted gross receipts in excess of
15 \$150,000,000 but not exceeding \$225,000,000 to the City of
16 Chicago;

17 26.8% of annual adjusted gross receipts in excess of
18 \$225,000,000 but not exceeding \$1,000,000,000 to the State
19 and 23.2% of annual adjusted gross receipts in excess of
20 \$225,000,000 but not exceeding \$1,000,000,000 to the City
21 of Chicago;

22 40% of annual adjusted gross receipts in excess of
23 \$1,000,000,000 to the State and 34.7% of annual gross
24 receipts in excess of \$1,000,000,000 to the City of
25 Chicago.

26 The privilege tax for table games shall be at the following

1 rates:

2 8.1% of annual adjusted gross receipts up to and
3 including \$25,000,000 to the State and 6.9% of annual
4 adjusted gross receipts up to and including \$25,000,000 to
5 the City of Chicago;

6 10.7% of annual adjusted gross receipts in excess of
7 \$25,000,000 but not exceeding \$75,000,000 to the State and
8 9.3% of annual adjusted gross receipts in excess of
9 \$25,000,000 but not exceeding \$75,000,000 to the City of
10 Chicago;

11 11.2% of annual adjusted gross receipts in excess of
12 \$75,000,000 but not exceeding \$175,000,000 to the State and
13 9.8% of annual adjusted gross receipts in excess of
14 \$75,000,000 but not exceeding \$175,000,000 to the City of
15 Chicago;

16 13.5% of annual adjusted gross receipts in excess of
17 \$175,000,000 but not exceeding \$225,000,000 to the State
18 and 11.5% of annual adjusted gross receipts in excess of
19 \$175,000,000 but not exceeding \$225,000,000 to the City of
20 Chicago;

21 15.1% of annual adjusted gross receipts in excess of
22 \$225,000,000 but not exceeding \$275,000,000 to the State
23 and 12.9% of annual adjusted gross receipts in excess of
24 \$225,000,000 but not exceeding \$275,000,000 to the City of
25 Chicago;

26 16.2% of annual adjusted gross receipts in excess of

1 \$275,000,000 but not exceeding \$375,000,000 to the State
2 and 13.8% of annual adjusted gross receipts in excess of
3 \$275,000,000 but not exceeding \$375,000,000 to the City of
4 Chicago;

5 18.9% of annual adjusted gross receipts in excess of
6 \$375,000,000 to the State and 16.1% of annual gross
7 receipts in excess of \$375,000,000 to the City of Chicago.

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

12 Notwithstanding the provisions of this subsection (a-5),
13 for the first 10 years that the privilege tax is imposed under
14 this subsection (a-5), the privilege tax shall be imposed on
15 the modified annual adjusted gross receipts of a riverboat or
16 casino conducting gambling operations in the City of East St.
17 Louis, unless:

18 (1) the riverboat or casino fails to employ at least
19 450 people;

20 (2) the riverboat or casino fails to maintain
21 operations in a manner consistent with this Act or is not a
22 viable riverboat or casino subject to the approval of the
23 Board; or

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

26 As used in this subsection (a-5), "modified annual adjusted

1 gross receipts" means:

2 (A) for calendar year 2020, the annual adjusted gross
3 receipts for the current year minus the difference between
4 an amount equal to the average annual adjusted gross
5 receipts from a riverboat or casino conducting gambling
6 operations in the City of East St. Louis for 2014, 2015,
7 2016, 2017, and 2018 and the annual adjusted gross receipts
8 for 2018;

9 (B) for calendar year 2021, the annual adjusted gross
10 receipts for the current year minus the difference between
11 an amount equal to the average annual adjusted gross
12 receipts from a riverboat or casino conducting gambling
13 operations in the City of East St. Louis for 2014, 2015,
14 2016, 2017, and 2018 and the annual adjusted gross receipts
15 for 2019; and

16 (C) for calendar years 2022 through 2029, the annual
17 adjusted gross receipts for the current year minus the
18 difference between an amount equal to the average annual
19 adjusted gross receipts from a riverboat or casino
20 conducting gambling operations in the City of East St.
21 Louis for 3 years preceding the current year and the annual
22 adjusted gross receipts for the immediately preceding
23 year.

24 ~~(a 5.5) In addition to the privilege tax imposed under~~
25 ~~subsection (a 5), a privilege tax is imposed on the owners~~
26 ~~licensee under paragraph (1) of subsection (c 5) of Section 7~~

1 ~~at the rate of one third of the owners licensee's adjusted~~
2 ~~gross receipts.~~

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

7 (a-6) From June 28, 2019 (the effective date of Public Act
8 101-31) ~~this amendatory Act of the 101st General Assembly~~ until
9 June 30, 2023, an owners licensee that conducted gambling
10 operations prior to January 1, 2011 shall receive a
11 dollar-for-dollar credit against the tax imposed under this
12 Section for any renovation or construction costs paid by the
13 owners licensee, but in no event shall the credit exceed
14 \$2,000,000.

15 Additionally, from June 28, 2019 (the effective date of
16 Public Act 101-31) ~~this amendatory Act of the 101st General~~
17 ~~Assembly~~ until December 31, 2022, an owners licensee that (i)
18 is located within 15 miles of the Missouri border, and (ii) has
19 at least 3 riverboats, casinos, or their equivalent within a
20 45-mile radius, may be authorized to relocate to a new location
21 with the approval of both the unit of local government
22 designated as the home dock and the Board, so long as the new
23 location is within the same unit of local government and no
24 more than 3 miles away from its original location. Such owners
25 licensee shall receive a credit against the tax imposed under
26 this Section equal to 8% of the total project costs, as

1 approved by the Board, for any renovation or construction costs
2 paid by the owners licensee for the construction of the new
3 facility, provided that the new facility is operational by July
4 1, 2022. In determining whether or not to approve a relocation,
5 the Board must consider the extent to which the relocation will
6 diminish the gaming revenues received by other Illinois gaming
7 facilities.

8 (a-7) Beginning in the initial adjustment year and through
9 the final adjustment year, if the total obligation imposed
10 pursuant to either subsection (a-5) or (a-6) will result in an
11 owners licensee receiving less after-tax adjusted gross
12 receipts than it received in calendar year 2018, then the total
13 amount of privilege taxes that the owners licensee is required
14 to pay for that calendar year shall be reduced to the extent
15 necessary so that the after-tax adjusted gross receipts in that
16 calendar year equals the after-tax adjusted gross receipts in
17 calendar year 2018, but the privilege tax reduction shall not
18 exceed the annual adjustment cap. If pursuant to this
19 subsection (a-7), the total obligation imposed pursuant to
20 either subsection (a-5) or (a-6) shall be reduced, then the
21 owners licensee shall not receive a refund from the State at
22 the end of the subject calendar year but instead shall be able
23 to apply that amount as a credit against any payments it owes
24 to the State in the following calendar year to satisfy its
25 total obligation under either subsection (a-5) or (a-6). The
26 credit for the final adjustment year shall occur in the

1 calendar year following the final adjustment year.

2 If an owners licensee that conducted gambling operations
3 prior to January 1, 2019 expands its riverboat or casino,
4 including, but not limited to, with respect to its gaming
5 floor, additional non-gaming amenities such as restaurants,
6 bars, and hotels and other additional facilities, and incurs
7 construction and other costs related to such expansion from
8 June 28, 2019 (the effective date of Public Act 101-31) ~~this~~
9 ~~amendatory Act of the 101st General Assembly~~ until June 28,
10 2024 (the 5th anniversary of the effective date of Public Act
11 101-31) ~~this amendatory Act of the 101st General Assembly~~, then
12 for each \$15,000,000 spent for any such construction or other
13 costs related to expansion paid by the owners licensee, the
14 final adjustment year shall be extended by one year and the
15 annual adjustment cap shall increase by 0.2% of adjusted gross
16 receipts during each calendar year until and including the
17 final adjustment year. No further modifications to the final
18 adjustment year or annual adjustment cap shall be made after
19 \$75,000,000 is incurred in construction or other costs related
20 to expansion so that the final adjustment year shall not extend
21 beyond the 9th calendar year after the initial adjustment year,
22 not including the initial adjustment year, and the annual
23 adjustment cap shall not exceed 4% of adjusted gross receipts
24 in a particular calendar year. Construction and other costs
25 related to expansion shall include all project related costs,
26 including, but not limited to, all hard and soft costs,

1 financing costs, on or off-site ground, road or utility work,
2 cost of gaming equipment and all other personal property,
3 initial fees assessed for each incremental gaming position, and
4 the cost of incremental land acquired for such expansion. Soft
5 costs shall include, but not be limited to, legal fees,
6 architect, engineering and design costs, other consultant
7 costs, insurance cost, permitting costs, and pre-opening costs
8 related to the expansion, including, but not limited to, any of
9 the following: marketing, real estate taxes, personnel,
10 training, travel and out-of-pocket expenses, supply,
11 inventory, and other costs, and any other project related soft
12 costs.

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

18 Notwithstanding any other provision of this subsection
19 (a-7), this subsection (a-7) does not apply to an owners
20 licensee unless such owners licensee spends at least
21 \$15,000,000 on construction and other costs related to its
22 expansion, excluding the initial fees assessed for each
23 incremental gaming position.

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

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

2 "Building and construction trades council" means any
3 organization representing multiple construction entities that
4 are monitoring or attentive to compliance with public or
5 workers' safety laws, wage and hour requirements, or other
6 statutory requirements or that are making or maintaining
7 collective bargaining agreements.

8 "Initial adjustment year" means the year commencing on
9 January 1 of the calendar year immediately following the
10 earlier of the following:

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

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

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

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

26 "Annual adjustment cap" means 3% of adjusted gross receipts

1 in a particular calendar year, and as may be increased further
2 as otherwise described in this subsection (a-7).

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

6 (a-9) Beginning on January 1, 2020, the calculation of
7 gross receipts or adjusted gross receipts, for the purposes of
8 this Section, for a riverboat, a casino, or an organization
9 gaming facility shall not include the dollar amount of
10 non-cashable vouchers, coupons, and electronic promotions
11 redeemed by wagerers upon the riverboat, in the casino, or in
12 the organization gaming facility up to and including an amount
13 not to exceed 20% of a riverboat's, a casino's, or an
14 organization gaming facility's adjusted gross receipts.

15 The Illinois Gaming Board shall submit to the General
16 Assembly a comprehensive report no later than March 31, 2023
17 detailing, at a minimum, the effect of removing non-cashable
18 vouchers, coupons, and electronic promotions from this
19 calculation on net gaming revenues to the State in calendar
20 years 2020 through 2022, the increase or reduction in wagerers
21 as a result of removing non-cashable vouchers, coupons, and
22 electronic promotions from this calculation, the effect of the
23 tax rates in subsection (a-5) on net gaming revenues to this
24 State, and proposed modifications to the calculation.

25 (a-10) The taxes imposed by this Section shall be paid by
26 the licensed owner or the organization gaming licensee to the

1 Board not later than 5:00 o'clock p.m. of the day after the day
2 when the wagers were made.

3 (a-15) If the privilege tax imposed under subsection (a-3)
4 is no longer imposed pursuant to item (i) of the last paragraph
5 of subsection (a-3), then by June 15 of each year, each owners
6 licensee, other than an owners licensee that admitted 1,000,000
7 persons or fewer in calendar year 2004, must, in addition to
8 the payment of all amounts otherwise due under this Section,
9 pay to the Board a reconciliation payment in the amount, if
10 any, by which the licensed owner's base amount exceeds the
11 amount of net privilege tax paid by the licensed owner to the
12 Board in the then current State fiscal year. A licensed owner's
13 net privilege tax obligation due for the balance of the State
14 fiscal year shall be reduced up to the total of the amount paid
15 by the licensed owner in its June 15 reconciliation payment.
16 The obligation imposed by this subsection (a-15) is binding on
17 any person, firm, corporation, or other entity that acquires an
18 ownership interest in any such owners license. The obligation
19 imposed under this subsection (a-15) terminates on the earliest
20 of: (i) July 1, 2007, (ii) the first day after the effective
21 date of this amendatory Act of the 94th General Assembly that
22 riverboat gambling operations are conducted pursuant to a
23 dormant license, (iii) the first day that riverboat gambling
24 operations are conducted under the authority of an owners
25 license that is in addition to the 10 owners licenses initially
26 authorized under this Act, or (iv) the first day that a

1 licensee under the Illinois Horse Racing Act of 1975 conducts
2 gaming operations with slot machines or other electronic gaming
3 devices. The Board must reduce the obligation imposed under
4 this subsection (a-15) by an amount the Board deems reasonable
5 for any of the following reasons: (A) an act or acts of God,
6 (B) an act of bioterrorism or terrorism or a bioterrorism or
7 terrorism threat that was investigated by a law enforcement
8 agency, or (C) a condition beyond the control of the owners
9 licensee that does not result from any act or omission by the
10 owners licensee or any of its agents and that poses a hazardous
11 threat to the health and safety of patrons. If an owners
12 licensee pays an amount in excess of its liability under this
13 Section, the Board shall apply the overpayment to future
14 payments required under this Section.

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

16 "Act of God" means an incident caused by the operation of
17 an extraordinary force that cannot be foreseen, that cannot be
18 avoided by the exercise of due care, and for which no person
19 can be held liable.

20 "Base amount" means the following:

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

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

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

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

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

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

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

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

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

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

9 The changes made to this subsection (a-15) by Public Act
10 94-839 are intended to restate and clarify the intent of Public
11 Act 94-673 with respect to the amount of the payments required
12 to be made under this subsection by an owners licensee to the
13 Board.

14 (b) From the tax revenue from riverboat or casino gambling
15 deposited in the State Gaming Fund under this Section, an
16 amount equal to 5% of adjusted gross receipts generated by a
17 riverboat or a casino, other than a riverboat or casino
18 designated in paragraph (1), (3), or (4) of subsection (e-5) of
19 Section 7, shall be paid monthly, subject to appropriation by
20 the General Assembly, to the unit of local government in which
21 the casino is located or that is designated as the home dock of
22 the riverboat. Notwithstanding anything to the contrary,
23 beginning on the first day that an owners licensee under
24 paragraph (1), (2), (3), (4), (5), or (6) of subsection (e-5)
25 of Section 7 conducts gambling operations, either in a
26 temporary facility or a permanent facility, and for 2 years

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

18 From the tax revenue deposited in the State Gaming Fund
19 pursuant to riverboat or casino gambling operations conducted
20 by a licensed manager on behalf of the State, an amount equal
21 to 5% of adjusted gross receipts generated pursuant to those
22 riverboat or casino gambling operations shall be paid monthly,
23 subject to appropriation by the General Assembly, to the unit
24 of local government that is designated as the home dock of the
25 riverboat upon which those riverboat gambling operations are
26 conducted or in which the casino is located.

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

8 From the tax revenue from riverboat or casino gambling
9 deposited in the State Gaming Fund under this Section, an
10 amount equal to 5% of the adjusted gross receipts generated by
11 a riverboat designated in paragraph (4) of subsection (e-5) of
12 Section 7 shall be remitted monthly, subject to appropriation,
13 as follows: 70% to the City of Rockford, 5% to the City of
14 Loves Park, 5% to the Village of Machesney, and 20% to
15 Winnebago 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 (5) of subsection (e-5) of
20 Section 7 shall be remitted monthly, subject to appropriation,
21 as follows: 2% to the unit of local government in which the
22 riverboat or casino is located, and 3% shall be distributed:
23 (A) in accordance with a regional capital development plan
24 entered into by the following communities: Village of Beecher,
25 City of Blue Island, Village of Burnham, City of Calumet City,
26 Village of Calumet Park, City of Chicago Heights, City of

1 Country Club Hills, Village of Crestwood, Village of Crete,
2 Village of Dixmoor, Village of Dolton, Village of East Hazel
3 Crest, Village of Flossmoor, Village of Ford Heights, Village
4 of Glenwood, City of Harvey, Village of Hazel Crest, Village of
5 Homewood, Village of Lansing, Village of Lynwood, City of
6 Markham, Village of Matteson, Village of Midlothian, Village of
7 Monee, City of Oak Forest, Village of Olympia Fields, Village
8 of Orland Hills, Village of Orland Park, City of Palos Heights,
9 Village of Park Forest, Village of Phoenix, Village of Posen,
10 Village of Richton Park, Village of Riverdale, Village of
11 Robbins, Village of Sauk Village, Village of South Chicago
12 Heights, Village of South Holland, Village of Steger, Village
13 of Thornton, Village of Tinley Park, Village of University Park
14 and Village of Worth; or (B) if no regional capital development
15 plan exists, equally among the communities listed in item (A)
16 to be used for capital expenditures or public pension payments,
17 or both.

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

21 (b-4) Beginning on the first day the licensee under
22 paragraph (5) of subsection (e-5) of Section 7 conducts
23 gambling operations, either in a temporary facility or a
24 permanent facility, and ending on July 31, 2042, from the tax
25 revenue deposited in the State Gaming Fund under this Section,
26 \$5,000,000 shall be paid annually, subject to appropriation, to

1 the host municipality of that owners licensee of a license
2 issued or re-issued pursuant to Section 7.1 of this Act before
3 January 1, 2012. Payments received by the host municipality
4 pursuant to this subsection (b-4) may not be shared with any
5 other unit of local government.

6 (b-5) Beginning on June 28, 2019 (the effective date of
7 Public Act 101-31) ~~this amendatory Act of the 101st General~~
8 ~~Assembly~~, from the tax revenue deposited in the State Gaming
9 Fund under this Section, an amount equal to 3% of adjusted
10 gross receipts generated by each organization gaming facility
11 located outside Madison County shall be paid monthly, subject
12 to appropriation by the General Assembly, to a municipality
13 other than the Village of Stickney in which each organization
14 gaming facility is located or, if the organization gaming
15 facility is not located within a municipality, to the county in
16 which the organization gaming facility is located, except as
17 otherwise provided in this Section. From the tax revenue
18 deposited in the State Gaming Fund under this Section, an
19 amount equal to 3% of adjusted gross receipts generated by an
20 organization gaming facility located in the Village of Stickney
21 shall be paid monthly, subject to appropriation by the General
22 Assembly, as follows: 25% to the Village of Stickney, 5% to the
23 City of Berwyn, 50% to the Town of Cicero, and 20% to the
24 Stickney Public Health District.

25 From the tax revenue deposited in the State Gaming Fund
26 under this Section, an amount equal to 5% of adjusted gross

1 receipts generated by an organization gaming facility located
2 in the City of Collinsville shall be paid monthly, subject to
3 appropriation by the General Assembly, as follows: 30% to the
4 City of Alton, 30% to the City of East St. Louis, and 40% to the
5 City of Collinsville.

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

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

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

21 (b-7) From the tax revenue from the organization gaming
22 licensee located in one of the following townships of Cook
23 County: Bloom, Bremen, Calumet, Orland, Rich, Thornton, or
24 Worth, an amount equal to 5% of the adjusted gross receipts
25 generated by that organization gaming licensee shall be
26 remitted monthly, subject to appropriation, as follows: 2% to

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

24 (b-8) In lieu of the payments under subsection (b) of this
25 Section, the portion going to the City of Chicago of the tax
26 revenue from the privilege tax imposed by paragraph (2) of

1 subsection (a-5) ~~(a-5.5)~~ shall be paid monthly, subject to
2 appropriation by the General Assembly, ~~to the City of Chicago~~
3 and shall be expended or obligated by the City of Chicago for
4 pension payments in accordance with Public Act 99-506.

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

17 (c-2) An amount equal to an aggregate of 1% 2% of the
18 adjusted gross receipts generated by an organization gaming
19 facility located within a home rule county with a population of
20 over 3,000,000 inhabitants shall be paid with 0.5% being paid,
21 subject to appropriation from the General Assembly, from the
22 State Gaming Fund and 0.5% being paid by the City of Chicago
23 from amounts of annual adjusted gross receipts under this Act
24 to the home rule county in which the organization gaming
25 licensee is located for the purpose of enhancing the county's
26 criminal justice system.

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

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

11 (c-5) (Blank).

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

16 (c-15) After the payments required under subsections (b),
17 (c), and (c-5) have been made, an amount equal to 2% of the
18 adjusted gross receipts of (1) an owners licensee that
19 relocates pursuant to Section 11.2, (2) an owners licensee
20 conducting riverboat gambling operations pursuant to an owners
21 license that is initially issued after June 25, 1999, or (3)
22 the first riverboat gambling operations conducted by a licensed
23 manager on behalf of the State under Section 7.3, whichever
24 comes first, shall be paid, subject to appropriation from the
25 General Assembly, from the State Gaming Fund to each home rule
26 county with a population of over 3,000,000 inhabitants for the

1 purpose of enhancing the county's criminal justice system.

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

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

16 (c-22) After the payments required under subsections (b),
17 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), (c-4), and
18 (c-21) have been made, an amount equal to 2% of the adjusted
19 gross receipts generated by the owners licensee under paragraph
20 (5) of subsection (e-5) of Section 7 shall be paid, subject to
21 appropriation from the General Assembly, from the State Gaming
22 Fund to the home rule county in which the owners licensee is
23 located for the purpose of enhancing the county's criminal
24 justice system.

25 (c-25) From July 1, 2013 and each July 1 thereafter through
26 July 1, 2019, \$1,600,000 shall be transferred from the State

1 Gaming Fund to the Chicago State University Education
2 Improvement Fund.

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

6 (c-30) On July 1, 2013 or as soon as possible thereafter,
7 \$92,000,000 shall be transferred from the State Gaming Fund to
8 the School Infrastructure Fund and \$23,000,000 shall be
9 transferred from the State Gaming Fund to the Horse Racing
10 Equity Fund.

11 (c-35) Beginning on July 1, 2013, in addition to any amount
12 transferred under subsection (c-30) of this Section,
13 \$5,530,000 shall be transferred monthly from the State Gaming
14 Fund to the School Infrastructure Fund.

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

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

24 (f) To the extent practicable, the Board shall administer
25 and collect the wagering taxes imposed by this Section in a
26 manner consistent with the provisions of Sections 4, 5, 5a, 5b,

1 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of the
2 Retailers' Occupation Tax Act and Section 3-7 of the Uniform
3 Penalty and Interest Act.

4 (Source: P.A. 101-31, Article 25, Section 25-910, eff. 6-28-19;
5 101-31, Article 35, Section 35-55, eff. 6-28-19; revised
6 8-23-19.)

7 Section 99. Effective date. This Act takes effect June 1,
8 2020."