



Rep. Thaddeus Jones

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LRB101 04277 AMC 64753 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 Horse Racing Act of 1975 is
6 amended by changing Section 19.5 as follows:

7 (230 ILCS 5/19.5)

8 Sec. 19.5. Standardbred racetrack in Cook County or Will
9 County. Notwithstanding anything in this Act to the contrary,
10 in addition to organization licenses issued by the Board on the
11 effective date of this amendatory Act of the 101st General
12 Assembly, the Board shall issue an organization license limited
13 to standardbred racing to a racetrack located in one of the
14 following townships or villages of Cook County or Will County:
15 Bloom, Bremen, Calumet, Crete, Orland, Rich, Thornton, or
16 Worth. ~~This additional organization license shall not be issued~~

1 ~~within a 35 mile radius of another organization license issued~~
2 ~~by the Board on the effective date of this amendatory Act of~~
3 ~~the 101st General Assembly, unless the person having operating~~
4 ~~control of such racetrack has given written consent to the~~
5 ~~organization licensee applicant, which consent must be filed~~
6 ~~with the Board at or prior to the time application is made.~~ The
7 organization license shall be granted upon application, and the
8 licensee shall have all of the current and future rights of
9 existing Illinois racetracks, including, but not limited to,
10 the ability to obtain an inter-track wagering license, the
11 ability to obtain inter-track wagering location licenses, the
12 ability to obtain an organization gaming license pursuant to
13 the Illinois Gambling Act with 1,200 gaming positions, and the
14 ability to offer Internet wagering on horse racing.

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

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

18 (230 ILCS 10/7) (from Ch. 120, par. 2407)

19 Sec. 7. Owners licenses.

20 (a) The Board shall issue owners licenses to persons or
21 entities that apply for such licenses upon payment to the Board
22 of the non-refundable license fee as provided in subsection (e)
23 or (e-5) and upon a determination by the Board that the
24 applicant is eligible for an owners license pursuant to this

1 Act and the rules of the Board. From the effective date of this
2 amendatory Act of the 95th General Assembly until (i) 3 years
3 after the effective date of this amendatory Act of the 95th
4 General Assembly, (ii) the date any organization licensee
5 begins to operate a slot machine or video game of chance under
6 the Illinois Horse Racing Act of 1975 or this Act, (iii) the
7 date that payments begin under subsection (c-5) of Section 13
8 of this ~~the~~ Act, (iv) the wagering tax imposed under Section 13
9 of this Act is increased by law to reflect a tax rate that is at
10 least as stringent or more stringent than the tax rate
11 contained in subsection (a-3) of Section 13, or (v) when an
12 owners licensee holding a license issued pursuant to Section
13 7.1 of this Act begins conducting gaming, whichever occurs
14 first, as a condition of licensure and as an alternative source
15 of payment for those funds payable under subsection (c-5) of
16 Section 13 of this Act, any owners licensee that holds or
17 receives its owners license on or after the effective date of
18 this amendatory Act of the 94th General Assembly, other than an
19 owners licensee operating a riverboat with adjusted gross
20 receipts in calendar year 2004 of less than \$200,000,000, must
21 pay into the Horse Racing Equity Trust Fund, in addition to any
22 other payments required under this Act, an amount equal to 3%
23 of the adjusted gross receipts received by the owners licensee.
24 The payments required under this Section shall be made by the
25 owners licensee to the State Treasurer no later than 3:00
26 o'clock p.m. of the day after the day when the adjusted gross

1 receipts were received by the owners licensee. A person or
2 entity is ineligible to receive an owners license if:

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

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

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

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

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

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

17 (7) (blank); or

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

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

1 the meaning given to that term in Section 1-70 of the Illinois
2 Administrative Procedure Act.

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

5 (1) the character, reputation, experience, and
6 financial integrity of the applicants and of any other or
7 separate person that either:

8 (A) controls, directly or indirectly, such
9 applicant, or

10 (B) is controlled, directly or indirectly, by such
11 applicant or by a person which controls, directly or
12 indirectly, such applicant;

13 (2) the facilities or proposed facilities for the
14 conduct of gambling;

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

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

1 (4.5) the extent to which the ownership of the
2 applicant includes veterans of service in the armed forces
3 of the United States, and the good faith affirmative action
4 plan of each applicant to recruit, train, and upgrade
5 veterans of service in the armed forces of the United
6 States in all employment classifications;

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

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

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

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

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

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

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

25 (d) Each applicant shall submit with his or her
26 application, on forms provided by the Board, 2 sets of his or

1 her fingerprints.

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

1 Des Plaines River in Will County. The Board may issue 4
2 additional licenses to become effective not earlier than March
3 1, 1992. In determining the water upon which riverboats will
4 operate, the Board shall consider the economic benefit which
5 riverboat gambling confers on the State, and shall seek to
6 assure that all regions of the State share in the economic
7 benefits of riverboat gambling.

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

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

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

26 (2) the Board may issue one owners license authorizing

1 the conduct of riverboat gambling in the City of Danville;

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

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

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

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

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

1 ~~amendatory Act of the 101st General Assembly~~, such applicant
2 shall submit the nonrefundable application fee and background
3 investigation fee as provided in subsection (d) of Section 6 of
4 this Act no later than 6 months after June 28, 2019 (the
5 effective date of Public Act 101-31) ~~this amendatory Act of the~~
6 ~~101st General Assembly~~.

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

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

14 (ii) that the applicant and the corporate authority or
15 county board have mutually agreed on the permanent location
16 of the riverboat or casino;

17 (iii) that the applicant and the corporate authority or
18 county board have mutually agreed on the temporary location
19 of the riverboat or casino;

20 (iv) that the applicant and the corporate authority or
21 the county board have mutually agreed on the percentage of
22 revenues that will be shared with the municipality or
23 county, if any;

24 (v) that the applicant and the corporate authority or
25 county board have mutually agreed on any zoning, licensing,
26 public health, or other issues that are within the

1 jurisdiction of the municipality or county; and

2 (vi) that the corporate authority or county board has
3 passed a resolution or ordinance in support of the
4 riverboat or casino in the municipality or county.

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

20 In addition, within 10 days after June 28, 2019 (the
21 effective date of Public Act 101-31) ~~this amendatory Act of the~~
22 ~~101st General Assembly~~, the Board, with consent and at the
23 expense of the City of Chicago, shall select and retain the
24 services of a nationally recognized casino gaming feasibility
25 consultant. Within 45 days after June 28, 2019 (the effective
26 date of Public Act 101-31) ~~this amendatory Act of the 101st~~

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

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

19 (e-10) The licenses authorized under subsection (e-5) of
20 this Section shall be issued within 12 months after the date
21 the license application is submitted. If the Board does not
22 issue the licenses within that time period, then the Board
23 shall give a written explanation to the applicant as to why it
24 has not reached a determination and when it reasonably expects
25 to make a determination. The fee for the issuance or renewal of
26 a license issued pursuant to this subsection (e-10) shall be

1 \$250,000. Additionally, a licensee located outside of Cook
2 County shall pay a minimum initial fee of \$17,500 per gaming
3 position, and a licensee located in Cook County shall pay a
4 minimum initial fee of \$30,000 per gaming position. The initial
5 fees payable under this subsection (e-10) shall be deposited
6 into the Rebuild Illinois Projects Fund.

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

23 (e-20) In addition to any other revocation powers granted
24 to the Board under this Act, the Board may revoke the owners
25 license of a licensee which fails to begin conducting gambling
26 within 15 months of receipt of the Board's approval of the

1 application if the Board determines that license revocation is
2 in the best interests of the State.

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

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

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

20 An owners licensee of a casino or riverboat that is located
21 in the City of Chicago pursuant to paragraph (1) of subsection
22 (e-5) of this Section shall limit the number of gaming
23 positions to 4,000 for such owner. An owners licensee
24 authorized under subsection (e) or paragraph (2), (3), (4), or
25 (5) of subsection (e-5) of this Section shall limit the number
26 of gaming positions to 2,000 for any such owners license. An

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

14 Each owners licensee under subsection (e) of this Section
15 shall reserve its gaming positions within 30 days after June
16 28, 2019 (the effective date of Public Act 101-31) ~~this~~
17 ~~amendatory Act of the 101st General Assembly~~. The Board may
18 grant an extension to this 30-day period, provided that the
19 owners licensee submits a written request and explanation as to
20 why it is unable to reserve its positions within the 30-day
21 period.

22 Each owners licensee under subsection (e-5) of this Section
23 shall reserve its gaming positions within 30 days after
24 issuance of its owners license. The Board may grant an
25 extension to this 30-day period, provided that the owners
26 licensee submits a written request and explanation as to why it

1 is unable to reserve its positions within the 30-day period.

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

10 (h-5) An owners licensee who conducted gambling operations
11 prior to January 1, 2012 and obtains positions pursuant to
12 Public Act 101-31 ~~this amendatory Act of the 101st General~~
13 ~~Assembly~~ shall make a reconciliation payment 3 years after any
14 additional gaming positions begin operating in an amount equal
15 to 75% of the owners licensee's average gross receipts for the
16 most lucrative 12-month period of operations minus an amount
17 equal to the initial fee that the owners licensee paid per
18 additional gaming position. For purposes of this subsection
19 (h-5), "average gross receipts" means (i) the increase in
20 adjusted gross receipts for the most lucrative 12-month period
21 of operations over the adjusted gross receipts for 2019,
22 multiplied by (ii) the percentage derived by dividing the
23 number of additional gaming positions that an owners licensee
24 had obtained by the total number of gaming positions operated
25 by the owners licensee. If this calculation results in a
26 negative amount, then the owners licensee is not entitled to

1 any reimbursement of fees previously paid. This reconciliation
2 payment may be made in installments over a period of no more
3 than 2 years, subject to Board approval. Any installment
4 payments shall include an annual market interest rate as
5 determined by the Board. These reconciliation payments shall be
6 deposited into the Rebuild Illinois Projects Fund.

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

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

1 vote approved of the docking of riverboats within such areas.

2 (k) An owners licensee may conduct land-based gambling
3 operations upon approval by the Board and payment of a fee of
4 \$250,000, which shall be deposited into the State Gaming Fund.

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

15 (Source: P.A. 100-391, eff. 8-25-17; 100-1152, eff. 12-14-18;
16 101-31, eff. 6-28-19; revised 9-20-19.)

17 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

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

22 (a-1) From January 1, 1998 until July 1, 2002, a privilege
23 tax is imposed on persons engaged in the business of conducting
24 riverboat gambling operations, based on the adjusted gross
25 receipts received by a licensed owner from gambling games

1 authorized under this Act at the following rates:

2 15% of annual adjusted gross receipts up to and
3 including \$25,000,000;

4 20% of annual adjusted gross receipts in excess of
5 \$25,000,000 but not exceeding \$50,000,000;

6 25% of annual adjusted gross receipts in excess of
7 \$50,000,000 but not exceeding \$75,000,000;

8 30% of annual adjusted gross receipts in excess of
9 \$75,000,000 but not exceeding \$100,000,000;

10 35% of annual adjusted gross receipts in excess of
11 \$100,000,000.

12 (a-2) From July 1, 2002 until July 1, 2003, a privilege tax
13 is imposed on persons engaged in the business of conducting
14 riverboat gambling operations, other than licensed managers
15 conducting riverboat gambling operations on behalf of the
16 State, based on the adjusted gross receipts received by a
17 licensed owner from gambling games authorized under this Act at
18 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 (a-3) Beginning July 1, 2003, a privilege tax is imposed on
8 persons engaged in the business of conducting riverboat
9 gambling operations, other than licensed managers conducting
10 riverboat gambling operations on behalf of the State, based on
11 the adjusted gross receipts received by a licensed owner from
12 gambling games authorized under this Act at the following
13 rates:

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

16 27.5% of annual adjusted gross receipts in excess of
17 \$25,000,000 but not exceeding \$37,500,000;

18 32.5% of annual adjusted gross receipts in excess of
19 \$37,500,000 but not exceeding \$50,000,000;

20 37.5% of annual adjusted gross receipts in excess of
21 \$50,000,000 but not exceeding \$75,000,000;

22 45% of annual adjusted gross receipts in excess of
23 \$75,000,000 but not exceeding \$100,000,000;

24 50% of annual adjusted gross receipts in excess of
25 \$100,000,000 but not exceeding \$250,000,000;

26 70% of annual adjusted gross receipts in excess of

1 \$250,000,000.

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

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

18 (a-4) Beginning on the first day on which the tax imposed
19 under subsection (a-3) is no longer imposed and ending upon the
20 imposition of the privilege tax under subsection (a-5) of this
21 Section, a privilege tax is imposed on persons engaged in the
22 business of conducting gambling operations, other than
23 licensed managers conducting riverboat gambling operations on
24 behalf of the State, based on the adjusted gross receipts
25 received by a licensed owner from gambling games authorized
26 under this Act at the following rates:

1 15% of annual adjusted gross receipts up to and
2 including \$25,000,000;

3 22.5% of annual adjusted gross receipts in excess of
4 \$25,000,000 but not exceeding \$50,000,000;

5 27.5% of annual adjusted gross receipts in excess of
6 \$50,000,000 but not exceeding \$75,000,000;

7 32.5% of annual adjusted gross receipts in excess of
8 \$75,000,000 but not exceeding \$100,000,000;

9 37.5% of annual adjusted gross receipts in excess of
10 \$100,000,000 but not exceeding \$150,000,000;

11 45% of annual adjusted gross receipts in excess of
12 \$150,000,000 but not exceeding \$200,000,000;

13 50% of annual adjusted gross receipts in excess of
14 \$200,000,000.

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

19 (a-5) Beginning on the first day that an owners licensee
20 under paragraph (1), (2), (3), (4), (5), or (6) of subsection
21 (e-5) of Section 7 conducts gambling operations, either in a
22 temporary facility or a permanent facility, a privilege tax is
23 imposed on persons engaged in the business of conducting
24 gambling operations, other than licensed managers conducting
25 riverboat gambling operations on behalf of the State, based on
26 the adjusted gross receipts received by such licensee from the

1 gambling games authorized under this Act. The privilege tax for
2 all gambling games other than table games, including, but not
3 limited to, slot machines, video game of chance gambling, and
4 electronic gambling games shall be at the following rates:

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

7 22.5% of annual adjusted gross receipts in excess of
8 \$25,000,000 but not exceeding \$50,000,000;

9 27.5% of annual adjusted gross receipts in excess of
10 \$50,000,000 but not exceeding \$75,000,000;

11 32.5% of annual adjusted gross receipts in excess of
12 \$75,000,000 but not exceeding \$100,000,000;

13 37.5% of annual adjusted gross receipts in excess of
14 \$100,000,000 but not exceeding \$150,000,000;

15 45% of annual adjusted gross receipts in excess of
16 \$150,000,000 but not exceeding \$200,000,000;

17 50% of annual adjusted gross receipts in excess of
18 \$200,000,000.

19 The privilege tax for table games shall be at the following
20 rates:

21 15% of annual adjusted gross receipts up to and
22 including \$25,000,000;

23 20% of annual adjusted gross receipts in excess of
24 \$25,000,000.

25 For the imposition of the privilege tax in this subsection
26 (a-5), amounts paid pursuant to item (1) of subsection (b) of

1 Section 56 of the Illinois Horse Racing Act of 1975 shall not
2 be included in the determination of adjusted gross receipts.

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

9 (1) the riverboat or casino fails to employ at least
10 450 people;

11 (2) the riverboat or casino fails to maintain
12 operations in a manner consistent with this Act or is not a
13 viable riverboat or casino subject to the approval of the
14 Board; or

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

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

19 (A) for calendar year 2020, the annual adjusted gross
20 receipts for the current year minus the difference between
21 an amount equal to the average annual adjusted gross
22 receipts from a riverboat or casino conducting gambling
23 operations in the City of East St. Louis for 2014, 2015,
24 2016, 2017, and 2018 and the annual adjusted gross receipts
25 for 2018;

26 (B) for calendar year 2021, the annual adjusted gross

1 receipts for the current year minus the difference between
2 an amount equal to the average annual adjusted gross
3 receipts from a riverboat or casino conducting gambling
4 operations in the City of East St. Louis for 2014, 2015,
5 2016, 2017, and 2018 and the annual adjusted gross receipts
6 for 2019; and

7 (C) for calendar years 2022 through 2029, the annual
8 adjusted gross receipts for the current year minus the
9 difference between an amount equal to the average annual
10 adjusted gross receipts from a riverboat or casino
11 conducting gambling operations in the City of East St.
12 Louis for 3 years preceding the current year and the annual
13 adjusted gross receipts for the immediately preceding
14 year.

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

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

24 (a-6) From June 28, 2019 (the effective date of Public Act
25 101-31) ~~this amendatory Act of the 101st General Assembly~~ until
26 June 30, 2023, an owners licensee that conducted gambling

1 operations prior to January 1, 2011 shall receive a
2 dollar-for-dollar credit against the tax imposed under this
3 Section for any renovation or construction costs paid by the
4 owners licensee, but in no event shall the credit exceed
5 \$2,000,000.

6 Additionally, from June 28, 2019 (the effective date of
7 Public Act 101-31) ~~this amendatory Act of the 101st General~~
8 ~~Assembly~~ until December 31, 2022, an owners licensee that (i)
9 is located within 15 miles of the Missouri border, and (ii) has
10 at least 3 riverboats, casinos, or their equivalent within a
11 45-mile radius, may be authorized to relocate to a new location
12 with the approval of both the unit of local government
13 designated as the home dock and the Board, so long as the new
14 location is within the same unit of local government and no
15 more than 3 miles away from its original location. Such owners
16 licensee shall receive a credit against the tax imposed under
17 this Section equal to 8% of the total project costs, as
18 approved by the Board, for any renovation or construction costs
19 paid by the owners licensee for the construction of the new
20 facility, provided that the new facility is operational by July
21 1, 2022. In determining whether or not to approve a relocation,
22 the Board must consider the extent to which the relocation will
23 diminish the gaming revenues received by other Illinois gaming
24 facilities.

25 (a-7) Beginning in the initial adjustment year and through
26 the final adjustment year, if the total obligation imposed

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

19 If an owners licensee that conducted gambling operations
20 prior to January 1, 2019 expands its riverboat or casino,
21 including, but not limited to, with respect to its gaming
22 floor, additional non-gaming amenities such as restaurants,
23 bars, and hotels and other additional facilities, and incurs
24 construction and other costs related to such expansion from
25 June 28, 2019 (the effective date of Public Act 101-31) ~~this~~
26 ~~amendatory Act of the 101st General Assembly~~ until June 28,

1 2024 (the 5th anniversary of the effective date of Public Act
2 101-31) ~~this amendatory Act of the 101st General Assembly~~, then
3 for each \$15,000,000 spent for any such construction or other
4 costs related to expansion paid by the owners licensee, the
5 final adjustment year shall be extended by one year and the
6 annual adjustment cap shall increase by 0.2% of adjusted gross
7 receipts during each calendar year until and including the
8 final adjustment year. No further modifications to the final
9 adjustment year or annual adjustment cap shall be made after
10 \$75,000,000 is incurred in construction or other costs related
11 to expansion so that the final adjustment year shall not extend
12 beyond the 9th calendar year after the initial adjustment year,
13 not including the initial adjustment year, and the annual
14 adjustment cap shall not exceed 4% of adjusted gross receipts
15 in a particular calendar year. Construction and other costs
16 related to expansion shall include all project related costs,
17 including, but not limited to, all hard and soft costs,
18 financing costs, on or off-site ground, road or utility work,
19 cost of gaming equipment and all other personal property,
20 initial fees assessed for each incremental gaming position, and
21 the cost of incremental land acquired for such expansion. Soft
22 costs shall include, but not be limited to, legal fees,
23 architect, engineering and design costs, other consultant
24 costs, insurance cost, permitting costs, and pre-opening costs
25 related to the expansion, including, but not limited to, any of
26 the following: marketing, real estate taxes, personnel,

1 training, travel and out-of-pocket expenses, supply,
2 inventory, and other costs, and any other project related soft
3 costs.

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

9 Notwithstanding any other provision of this subsection
10 (a-7), this subsection (a-7) does not apply to an owners
11 licensee unless such owners licensee spends at least
12 \$15,000,000 on construction and other costs related to its
13 expansion, excluding the initial fees assessed for each
14 incremental gaming position.

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

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

19 "Building and construction trades council" means any
20 organization representing multiple construction entities that
21 are monitoring or attentive to compliance with public or
22 workers' safety laws, wage and hour requirements, or other
23 statutory requirements or that are making or maintaining
24 collective bargaining agreements.

25 "Initial adjustment year" means the year commencing on
26 January 1 of the calendar year immediately following the

1 earlier of the following:

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

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

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

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

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

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

23 (a-9) Beginning on January 1, 2020, the calculation of
24 gross receipts or adjusted gross receipts, for the purposes of
25 this Section, for a riverboat, a casino, or an organization
26 gaming facility shall not include the dollar amount of

1 non-cashable vouchers, coupons, and electronic promotions
2 redeemed by wagerers upon the riverboat, in the casino, or in
3 the organization gaming facility up to and including an amount
4 not to exceed 20% of a riverboat's, a casino's, or an
5 organization gaming facility's adjusted gross receipts.

6 The Illinois Gaming Board shall submit to the General
7 Assembly a comprehensive report no later than March 31, 2023
8 detailing, at a minimum, the effect of removing non-cashable
9 vouchers, coupons, and electronic promotions from this
10 calculation on net gaming revenues to the State in calendar
11 years 2020 through 2022, the increase or reduction in wagerers
12 as a result of removing non-cashable vouchers, coupons, and
13 electronic promotions from this calculation, the effect of the
14 tax rates in subsection (a-5) on net gaming revenues to this
15 State, and proposed modifications to the calculation.

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

20 (a-15) If the privilege tax imposed under subsection (a-3)
21 is no longer imposed pursuant to item (i) of the last paragraph
22 of subsection (a-3), then by June 15 of each year, each owners
23 licensee, other than an owners licensee that admitted 1,000,000
24 persons or fewer in calendar year 2004, must, in addition to
25 the payment of all amounts otherwise due under this Section,
26 pay to the Board a reconciliation payment in the amount, if

1 any, by which the licensed owner's base amount exceeds the
2 amount of net privilege tax paid by the licensed owner to the
3 Board in the then current State fiscal year. A licensed owner's
4 net privilege tax obligation due for the balance of the State
5 fiscal year shall be reduced up to the total of the amount paid
6 by the licensed owner in its June 15 reconciliation payment.
7 The obligation imposed by this subsection (a-15) is binding on
8 any person, firm, corporation, or other entity that acquires an
9 ownership interest in any such owners license. The obligation
10 imposed under this subsection (a-15) terminates on the earliest
11 of: (i) July 1, 2007, (ii) the first day after the effective
12 date of this amendatory Act of the 94th General Assembly that
13 riverboat gambling operations are conducted pursuant to a
14 dormant license, (iii) the first day that riverboat gambling
15 operations are conducted under the authority of an owners
16 license that is in addition to the 10 owners licenses initially
17 authorized under this Act, or (iv) the first day that a
18 licensee under the Illinois Horse Racing Act of 1975 conducts
19 gaming operations with slot machines or other electronic gaming
20 devices. The Board must reduce the obligation imposed under
21 this subsection (a-15) by an amount the Board deems reasonable
22 for any of the following reasons: (A) an act or acts of God,
23 (B) an act of bioterrorism or terrorism or a bioterrorism or
24 terrorism threat that was investigated by a law enforcement
25 agency, or (C) a condition beyond the control of the owners
26 licensee that does not result from any act or omission by the

1 owners licensee or any of its agents and that poses a hazardous
2 threat to the health and safety of patrons. If an owners
3 licensee pays an amount in excess of its liability under this
4 Section, the Board shall apply the overpayment to future
5 payments required under this Section.

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

7 "Act of God" means an incident caused by the operation of
8 an extraordinary force that cannot be foreseen, that cannot be
9 avoided by the exercise of due care, and for which no person
10 can be held liable.

11 "Base amount" means the following:

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

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

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

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

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

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

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

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

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

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

26 The changes made to this subsection (a-15) by Public Act

1 94-839 are intended to restate and clarify the intent of Public
2 Act 94-673 with respect to the amount of the payments required
3 to be made under this subsection by an owners licensee to the
4 Board.

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

1 (2), (3), (4), (5), or (6) of subsection (e-5) of Section 7
2 conducts gambling operations, either in a temporary facility or
3 a permanent facility, and for 10 years thereafter, a unit of
4 local government designated as the home dock of a riverboat
5 conducting gambling operations in the City of East St. Louis
6 shall not receive less under this subsection (b) than the
7 amount the unit of local government received under this
8 subsection (b) in calendar year 2018.

9 From the tax revenue deposited in the State Gaming Fund
10 pursuant to riverboat or casino gambling operations conducted
11 by a licensed manager on behalf of the State, an amount equal
12 to 5% of adjusted gross receipts generated pursuant to those
13 riverboat or casino gambling operations shall be paid monthly,
14 subject to appropriation by the General Assembly, to the unit
15 of local government that is designated as the home dock of the
16 riverboat upon which those riverboat gambling operations are
17 conducted or in which the casino is located.

18 From the tax revenue from riverboat or casino gambling
19 deposited in the State Gaming Fund under this Section, an
20 amount equal to 5% of the adjusted gross receipts generated by
21 a riverboat designated in paragraph (3) of subsection (e-5) of
22 Section 7 shall be divided and remitted monthly, subject to
23 appropriation, as follows: 70% to Waukegan, 10% to Park City,
24 15% to North Chicago, and 5% to Lake 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 (4) of subsection (e-5) of
3 Section 7 shall be remitted monthly, subject to appropriation,
4 as follows: 70% to the City of Rockford, 5% to the City of
5 Loves Park, 5% to the Village of Machesney, and 20% to
6 Winnebago County.

7 From the tax revenue from riverboat or casino gambling
8 deposited in the State Gaming Fund under this Section, an
9 amount equal to 5% of the adjusted gross receipts generated by
10 a riverboat designated in paragraph (5) of subsection (e-5) of
11 Section 7 shall be remitted monthly, subject to appropriation,
12 as follows: 2% to the unit of local government in which the
13 riverboat or casino is located, and 3% shall be distributed:
14 (A) in accordance with a regional capital development plan
15 entered into by the following communities: Village of Beecher,
16 City of Blue Island, Village of Burnham, City of Calumet City,
17 Village of Calumet Park, City of Chicago Heights, City of
18 Country Club Hills, Village of Crestwood, Village of Crete,
19 Village of Dixmoor, Village of Dolton, Village of East Hazel
20 Crest, Village of Flossmoor, Village of Ford Heights, Village
21 of Glenwood, City of Harvey, Village of Hazel Crest, Village of
22 Homewood, Village of Lansing, Village of Lynwood, City of
23 Markham, Village of Matteson, Village of Midlothian, Village of
24 Monee, City of Oak Forest, Village of Olympia Fields, Village
25 of Orland Hills, Village of Orland Park, City of Palos Heights,
26 Village of Park Forest, Village of Phoenix, Village of Posen,

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

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

12 (b-4) Beginning on the first day the licensee under
13 paragraph (5) of subsection (e-5) of Section 7 conducts
14 gambling operations, either in a temporary facility or a
15 permanent facility, and ending on July 31, 2042, from the tax
16 revenue deposited in the State Gaming Fund under this Section,
17 \$5,000,000 shall be paid annually, subject to appropriation, to
18 the host municipality of that owners licensee of a license
19 issued or re-issued pursuant to Section 7.1 of this Act before
20 January 1, 2012. Payments received by the host municipality
21 pursuant to this subsection (b-4) may not be shared with any
22 other unit of local government.

23 (b-5) Beginning on June 28, 2019 (the effective date of
24 Public Act 101-31) ~~this amendatory Act of the 101st General~~
25 ~~Assembly~~, from the tax revenue deposited in the State Gaming
26 Fund under this Section, an amount equal to 3% of adjusted

1 gross receipts generated by each organization gaming facility
2 located outside Madison County shall be paid monthly, subject
3 to appropriation by the General Assembly, to a municipality
4 other than the Village of Stickney in which each organization
5 gaming facility is located or, if the organization gaming
6 facility is not located within a municipality, to the county in
7 which the organization gaming facility is located, except as
8 otherwise provided in this Section. From the tax revenue
9 deposited in the State Gaming Fund under this Section, an
10 amount equal to 3% of adjusted gross receipts generated by an
11 organization gaming facility located in the Village of Stickney
12 shall be paid monthly, subject to appropriation by the General
13 Assembly, as follows: 25% to the Village of Stickney, 5% to the
14 City of Berwyn, 50% to the Town of Cicero, and 20% to the
15 Stickney Public Health District.

16 From the tax revenue deposited in the State Gaming Fund
17 under this Section, an amount equal to 5% of adjusted gross
18 receipts generated by an organization gaming facility located
19 in the City of Collinsville shall be paid monthly, subject to
20 appropriation by the General Assembly, as follows: 30% to the
21 City of Alton, 30% to the City of East St. Louis, and 40% to the
22 City of Collinsville.

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

26 (b-6) Beginning on June 28, 2019 (the effective date of

1 Public Act 101-31) ~~this amendatory Act of the 101st General~~
2 ~~Assembly,~~ from the tax revenue deposited in the State Gaming
3 Fund under this Section, an amount equal to 2% of adjusted
4 gross receipts generated by an organization gaming facility
5 located outside Madison County shall be paid monthly, subject
6 to appropriation by the General Assembly, to the county in
7 which the organization gaming facility is located for the
8 purposes of its criminal justice system or health care system.

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

12 (b-7) From the tax revenue from the organization gaming
13 licensee located in one of the following townships or villages
14 of Cook County or Will County: Bloom, Bremen, Calumet, Crete,
15 Orland, Rich, Thornton, or Worth, an amount equal to 5% of the
16 adjusted gross receipts generated by that organization gaming
17 licensee shall be remitted monthly, subject to appropriation,
18 as follows: 2% to the unit of local government in which the
19 organization gaming licensee is located, and 3% shall be
20 distributed: (A) in accordance with a regional capital
21 development plan entered into by the following communities:
22 Village of Beecher, City of Blue Island, Village of Burnham,
23 City of Calumet City, Village of Calumet Park, City of Chicago
24 Heights, City of Country Club Hills, Village of Crestwood,
25 Village of Crete, Village of Dixmoor, Village of Dolton,
26 Village of East Hazel Crest, Village of Flossmoor, Village of

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

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

21 (c) Appropriations, as approved by the General Assembly,
22 may be made from the State Gaming Fund to the Board (i) for the
23 administration and enforcement of this Act and the Video Gaming
24 Act, (ii) for distribution to the Department of State Police
25 and to the Department of Revenue for the enforcement of this
26 Act, and the Video Gaming Act, and (iii) to the Department of

1 Human Services for the administration of programs to treat
2 problem gambling, including problem gambling from sports
3 wagering. The Board's annual appropriations request must
4 separately state its funding needs for the regulation of gaming
5 authorized under Section 7.7, riverboat gaming, casino gaming,
6 video gaming, and sports wagering.

7 (c-2) An amount equal to 2% of the adjusted gross receipts
8 generated by an organization gaming facility located within a
9 home rule county with a population of over 3,000,000
10 inhabitants shall be paid, subject to appropriation from the
11 General Assembly, from the State Gaming Fund to the home rule
12 county in which the organization gaming licensee is located for
13 the purpose of enhancing the county's criminal justice system.

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

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

24 (c-5) (Blank).

25 (c-10) Each year the General Assembly shall appropriate
26 from the General Revenue Fund to the Education Assistance Fund

1 an amount equal to the amount paid into the Horse Racing Equity
2 Fund pursuant to subsection (c-5) in the prior calendar year.

3 (c-15) After the payments required under subsections (b),
4 (c), and (c-5) have been made, an amount equal to 2% of the
5 adjusted gross receipts of (1) an owners licensee that
6 relocates pursuant to Section 11.2, (2) an owners licensee
7 conducting riverboat gambling operations pursuant to an owners
8 license that is initially issued after June 25, 1999, or (3)
9 the first riverboat gambling operations conducted by a licensed
10 manager on behalf of the State under Section 7.3, whichever
11 comes first, shall be paid, subject to appropriation from the
12 General Assembly, from the State Gaming Fund to each home rule
13 county with a population of over 3,000,000 inhabitants for the
14 purpose of enhancing the county's criminal justice system.

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

20 (c-21) After the payments required under subsections (b),
21 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), and (c-4) have
22 been made, an amount equal to 2% of the adjusted gross receipts
23 generated by the owners licensee under paragraph (1) of
24 subsection (e-5) of Section 7 shall be paid, subject to
25 appropriation from the General Assembly, from the State Gaming
26 Fund to the home rule county in which the owners licensee is

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

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

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

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

19 (c-30) On July 1, 2013 or as soon as possible thereafter,
20 \$92,000,000 shall be transferred from the State Gaming Fund to
21 the School Infrastructure Fund and \$23,000,000 shall be
22 transferred from the State Gaming Fund to the Horse Racing
23 Equity Fund.

24 (c-35) Beginning on July 1, 2013, in addition to any amount
25 transferred under subsection (c-30) of this Section,
26 \$5,530,000 shall be transferred monthly from the State Gaming

1 Fund to the School Infrastructure Fund.

2 (d) From time to time, the Board shall transfer the
3 remainder of the funds generated by this Act into the Education
4 Assistance Fund, created by Public Act 86-0018, of the State of
5 Illinois.

6 (e) Nothing in this Act shall prohibit the unit of local
7 government designated as the home dock of the riverboat from
8 entering into agreements with other units of local government
9 in this State or in other states to share its portion of the
10 tax revenue.

11 (f) To the extent practicable, the Board shall administer
12 and collect the wagering taxes imposed by this Section in a
13 manner consistent with the provisions of Sections 4, 5, 5a, 5b,
14 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of the
15 Retailers' Occupation Tax Act and Section 3-7 of the Uniform
16 Penalty and Interest Act.

17 (Source: P.A. 101-31, Article 25, Section 25-910, eff. 6-28-19;
18 101-31, Article 35, Section 35-55, eff. 6-28-19; revised
19 8-23-19.)

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

22 (735 ILCS 30/25-5-80 new)

23 Sec. 25-5-80. Quick-take; Village of Crete. Quick-take
24 proceedings under Article 20 may be used for a period of 24

1 months after the effective date of this amendatory Act of the
2 101st General Assembly by the Village of Crete for the
3 nullification of any restriction of record on private real
4 property by means of a recorded deed or other recorded
5 instruments that in any way prohibits, restrains, or has any
6 impact whatsoever on private real property for the purpose of
7 applying for an organization license under Section 19.5 of the
8 Illinois Horse Racing Act of 1975 or an owners license under
9 paragraph (5) of subsection (e-5) of Section 7 of the Illinois
10 Gambling Act.

11 Section 99. Effective date. This Act takes effect upon
12 becoming law."