



Rep. LaToya Greenwood

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10200HB1280ham001

LRB102 03290 SMS 23602 a

1 AMENDMENT TO HOUSE BILL 1280

2 AMENDMENT NO. _____. Amend House Bill 1280 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Gambling Act is amended by
5 changing Section 13 as follows:

6 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

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

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

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

3 20% of annual adjusted gross receipts in excess of
4 \$25,000,000 but not exceeding \$50,000,000;

5 25% of annual adjusted gross receipts in excess of
6 \$50,000,000 but not exceeding \$75,000,000;

7 30% of annual adjusted gross receipts in excess of
8 \$75,000,000 but not exceeding \$100,000,000;

9 35% of annual adjusted gross receipts in excess of
10 \$100,000,000.

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

18 15% of annual adjusted gross receipts up to and
19 including \$25,000,000;

20 22.5% of annual adjusted gross receipts in excess of
21 \$25,000,000 but not exceeding \$50,000,000;

22 27.5% of annual adjusted gross receipts in excess of
23 \$50,000,000 but not exceeding \$75,000,000;

24 32.5% of annual adjusted gross receipts in excess of
25 \$75,000,000 but not exceeding \$100,000,000;

26 37.5% of annual adjusted gross receipts in excess of

1 \$100,000,000 but not exceeding \$150,000,000;
2 45% of annual adjusted gross receipts in excess of
3 \$150,000,000 but not exceeding \$200,000,000;
4 50% of annual adjusted gross receipts in excess of
5 \$200,000,000.

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

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

15 27.5% of annual adjusted gross receipts in excess of
16 \$25,000,000 but not exceeding \$37,500,000;

17 32.5% of annual adjusted gross receipts in excess of
18 \$37,500,000 but not exceeding \$50,000,000;

19 37.5% of annual adjusted gross receipts in excess of
20 \$50,000,000 but not exceeding \$75,000,000;

21 45% of annual adjusted gross receipts in excess of
22 \$75,000,000 but not exceeding \$100,000,000;

23 50% of annual adjusted gross receipts in excess of
24 \$100,000,000 but not exceeding \$250,000,000;

25 70% of annual adjusted gross receipts in excess of
26 \$250,000,000.

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

6 The privilege tax imposed under this subsection (a-3)
7 shall no longer be imposed beginning on the earlier of (i) July
8 1, 2005; (ii) the first date after June 20, 2003 that riverboat
9 gambling operations are conducted pursuant to a dormant
10 license; or (iii) the first day that riverboat gambling
11 operations are conducted under the authority of an owners
12 license that is in addition to the 10 owners licenses
13 initially authorized under this Act. For the purposes of this
14 subsection (a-3), the term "dormant license" means an owners
15 license that is authorized by this Act under which no
16 riverboat gambling operations are being conducted on June 20,
17 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
20 the imposition of the privilege tax under subsection (a-5) of
21 this Section, a privilege tax is imposed on persons engaged in
22 the 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)(1) Beginning on July 1, 2020, a privilege tax is
20 imposed on persons engaged in the business of conducting
21 gambling operations, other than the owners licensee under
22 paragraph (1) of subsection (e-5) of Section 7 and licensed
23 managers conducting riverboat gambling operations on behalf of
24 the State, based on the adjusted gross receipts received by
25 such licensee from the gambling games authorized under this
26 Act. The privilege tax for all gambling games other than table

1 games, including, but not limited to, slot machines, video
2 game of chance gambling, and electronic gambling games shall
3 be at the following rates:

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

6 22.5% of annual adjusted gross receipts in excess of
7 \$25,000,000 but not exceeding \$50,000,000;

8 27.5% of annual adjusted gross receipts in excess of
9 \$50,000,000 but not exceeding \$75,000,000;

10 32.5% of annual adjusted gross receipts in excess of
11 \$75,000,000 but not exceeding \$100,000,000;

12 37.5% of annual adjusted gross receipts in excess of
13 \$100,000,000 but not exceeding \$150,000,000;

14 45% of annual adjusted gross receipts in excess of
15 \$150,000,000 but not exceeding \$200,000,000;

16 50% of annual adjusted gross receipts in excess of
17 \$200,000,000.

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

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

22 20% of annual adjusted gross receipts in excess of
23 \$25,000,000.

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

1 be included in the determination of adjusted gross receipts.

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

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

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

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

1 \$50,000,000 but not exceeding \$75,000,000 to the City of
2 Chicago;

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

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

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

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

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

1 The privilege tax for table games shall be at the
2 following rates:

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

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

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

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

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

1 16.2% of annual adjusted gross receipts in excess of
2 \$275,000,000 but not exceeding \$375,000,000 to the State
3 and 13.8% of annual adjusted gross receipts in excess of
4 \$275,000,000 but not exceeding \$375,000,000 to the City of
5 Chicago;

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

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

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

20 (1) the riverboat or casino fails to employ at least
21 450 people, except no minimum employment shall be required
22 during 2020 and 2021 or during periods that the riverboat
23 or casino is closed on orders of State officials for
24 public health emergencies or other emergencies not caused
25 by the riverboat or casino;

26 (2) the riverboat or casino fails to maintain

1 operations in a manner consistent with this Act or is not a
2 viable riverboat or casino subject to the approval of the
3 Board; or

4 (3) the owners licensee is not an entity in which
5 employees participate in an employee stock ownership plan
6 or in which the owners licensee sponsors a 401(k)
7 retirement plan and makes a matching employer contribution
8 equal to at least one-quarter of the first 12% or one-half
9 of the first 6% of each participating employee's
10 contribution, not to exceed any limitations under federal
11 laws and regulations.

12 As used in this subsection (a-5), "modified annual
13 adjusted gross receipts" means ~~:(A)~~ for calendar years year
14 2020 through 2029, the annual adjusted gross receipts for the
15 current year minus the difference between an amount equal to
16 the average annual adjusted gross receipts from a riverboat or
17 casino conducting gambling operations in the City of East St.
18 Louis for 2014, 2015, 2016, 2017, and 2018 and the annual
19 adjusted gross receipts for 2018. ~~+~~

20 ~~-(B) for calendar year 2021, the annual adjusted gross~~
21 ~~receipts for the current year minus the difference between~~
22 ~~an amount equal to the average annual adjusted gross~~
23 ~~receipts from a riverboat or casino conducting gambling~~
24 ~~operations in the City of East St. Louis for 2014, 2015,~~
25 ~~2016, 2017, and 2018 and the annual adjusted gross~~
26 ~~receipts for 2019; and~~

1 ~~(C) for calendar years 2022 through 2029, the annual~~
2 ~~adjusted gross receipts for the current year minus the~~
3 ~~difference between an amount equal to the average annual~~
4 ~~adjusted gross receipts from a riverboat or casino~~
5 ~~conducting gambling operations in the City of East St.~~
6 ~~Louis for 3 years preceding the current year and the~~
7 ~~annual adjusted gross receipts for the immediately~~
8 ~~preceding year.~~

9 (a-6) From June 28, 2019 (the effective date of Public Act
10 101-31) until June 30, 2023, an owners licensee that conducted
11 gambling operations prior to January 1, 2011 shall receive a
12 dollar-for-dollar credit against the tax imposed under this
13 Section for any renovation or construction costs paid by the
14 owners licensee, but in no event shall the credit exceed
15 \$2,000,000.

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

1 approved by the Board, for any renovation or construction
2 costs paid by the owners licensee for the construction of the
3 new facility, provided that the new facility is operational by
4 July 1, 2022. In determining whether or not to approve a
5 relocation, the Board must consider the extent to which the
6 relocation will diminish the gaming revenues received by other
7 Illinois gaming 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
13 total amount of privilege taxes that the owners licensee is
14 required to pay for that calendar year shall be reduced to the
15 extent necessary so that the after-tax adjusted gross receipts
16 in that calendar year equals the after-tax adjusted gross
17 receipts in calendar year 2018, but the privilege tax
18 reduction shall not exceed the annual adjustment cap except in
19 the case of privilege tax paid on modified annual adjusted
20 gross receipts. If pursuant to this subsection (a-7), the
21 total obligation imposed pursuant to either subsection (a-5)
22 or (a-6) shall be reduced, then the owners licensee shall not
23 receive a refund from the State at the end of the subject
24 calendar year but instead shall be able to apply that amount as
25 a credit against any payments it owes to the State in the
26 following calendar year to satisfy its total obligation under

1 either subsection (a-5) or (a-6). The credit for the final
2 adjustment year shall occur in the calendar year following the
3 final adjustment year.

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

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

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

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

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

1 Act.

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

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

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

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

16 (2) June 28, 2021 (24 months after the effective date
17 of Public Act 101-31);

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

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

25 "Annual adjustment cap" means 3% of adjusted gross
26 receipts in a particular calendar year, and as may be

1 increased further as otherwise described in this subsection
2 (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
7 1,000,000 persons or fewer in calendar year 2004, must, in
8 addition to the payment of all amounts otherwise due under
9 this Section, pay to the Board a reconciliation payment in the
10 amount, if any, by which the licensed owner's base amount
11 exceeds the amount of net privilege tax paid by the licensed
12 owner to the Board in the then current State fiscal year. A
13 licensed owner's net privilege tax obligation due for the
14 balance of the State fiscal year shall be reduced up to the
15 total of the amount paid by the licensed owner in its June 15
16 reconciliation payment. The obligation imposed by this
17 subsection (a-15) is binding on any person, firm, corporation,
18 or other entity that acquires an ownership interest in any
19 such owners license. The obligation imposed under this
20 subsection (a-15) terminates on the earliest of: (i) July 1,
21 2007, (ii) the first day after the effective date of this
22 amendatory Act of the 94th General Assembly that riverboat
23 gambling operations are conducted pursuant to a dormant
24 license, (iii) the first day that riverboat gambling
25 operations are conducted under the authority of an owners
26 license that is in addition to the 10 owners licenses

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

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

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

22 "Base amount" means the following:

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

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

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

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

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

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

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

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

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

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

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

16 (b) 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 adjusted gross receipts generated by a
19 riverboat or a casino, other than a riverboat or casino
20 designated in paragraph (1), (3), or (4) of subsection (e-5)
21 of Section 7, shall be paid monthly and such payments shall not
22 be reduced as a result of any reduction on the privilege taxes
23 imposed under subsection (a-5) on the modified annual adjusted
24 gross receipts of a riverboat or casino conducting gambling
25 operations in the City of East St. Louis, subject to
26 appropriation by the General Assembly, to the unit of local

1 government in which the casino is located or that is
2 designated as the home dock of the riverboat. Notwithstanding
3 anything to the contrary, beginning on the first day that an
4 owners licensee under paragraph (1), (2), (3), (4), (5), or
5 (6) of subsection (e-5) of Section 7 conducts gambling
6 operations, either in a temporary facility or a permanent
7 facility, and for 2 years thereafter, a unit of local
8 government designated as the home dock of a riverboat whose
9 license was issued before January 1, 2019, other than a
10 riverboat conducting gambling operations in the City of East
11 St. Louis, shall not receive less under this subsection (b)
12 than the amount the unit of local government received under
13 this subsection (b) in calendar year 2018. Notwithstanding
14 anything to the contrary and because the City of East St. Louis
15 is a financially distressed city, beginning on March 16, 2020
16 ~~the first day that an owners licensee under paragraph (1),~~
17 ~~(2), (3), (4), (5), or (6) of subsection (e 5) of Section 7~~
18 ~~conducts gambling operations, either in a temporary facility~~
19 ~~or a permanent facility,~~ and for 10 years thereafter, a unit of
20 local government designated as the home dock of a riverboat
21 conducting gambling operations in the City of East St. Louis
22 shall not receive less under this subsection (b) than the
23 amount the unit of local government received under this
24 subsection (b) in calendar year 2018.

25 From the tax revenue deposited in the State Gaming Fund
26 pursuant to riverboat or casino gambling operations conducted

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

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 (3) of subsection (e-5) of
12 Section 7 shall be divided and remitted monthly, subject to
13 appropriation, as follows: 70% to Waukegan, 10% to Park City,
14 15% to North Chicago, and 5% to Lake County.

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

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

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

25 Units of local government may refund any portion of the
26 payment that they receive pursuant to this subsection (b) to

1 the riverboat or casino.

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

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

1 located in the Village of Stickney shall be paid monthly,
2 subject to appropriation by the General Assembly, as follows:
3 25% to the Village of Stickney, 5% to the City of Berwyn, 50%
4 to the Town of Cicero, and 20% to the Stickney Public Health
5 District.

6 From the tax revenue deposited in the State Gaming Fund
7 under this Section, an amount equal to 5% of adjusted gross
8 receipts generated by an organization gaming facility located
9 in the City of Collinsville shall be paid monthly, subject to
10 appropriation by the General Assembly, as follows: 30% to the
11 City of Alton, 30% to the City of East St. Louis, and 40% to
12 the City of Collinsville.

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

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

25 Counties may refund any portion of the payment that they
26 receive pursuant to this subsection (b-6) to the organization

1 gaming facility.

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

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

5 (b-8) In lieu of the payments under subsection (b) of this
6 Section, from the tax revenue deposited in the State Gaming
7 Fund pursuant to riverboat or casino gambling operations
8 conducted by an owners licensee under paragraph (1) of
9 subsection (e-5) of Section 7, an amount equal to the tax
10 revenue generated from the privilege tax imposed by paragraph
11 (2) of subsection (a-5) that is to be paid to the City of
12 Chicago shall be paid monthly, subject to appropriation by the
13 General Assembly, as follows: (1) an amount equal to 0.5% of
14 the annual adjusted gross receipts generated by the owners
15 licensee under paragraph (1) of subsection (e-5) of Section 7
16 to the home rule county in which the owners licensee is located
17 for the purpose of enhancing the county's criminal justice
18 system; and (2) the balance to the City of Chicago and shall be
19 expended or obligated by the City of Chicago for pension
20 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
24 Gaming Act, (ii) for distribution to the Department of State
25 Police and to the Department of Revenue for the enforcement of
26 this Act and the Video Gaming Act, and (iii) to the Department

1 of 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
5 gaming authorized under Section 7.7, riverboat gaming, casino
6 gaming, 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
13 for the purpose of enhancing the county's criminal justice
14 system.

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

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

26 (c-5) (Blank).

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

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

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

23 (c-21) After the payments required under subsections (b),
24 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), and (c-4) have
25 been made, an amount equal to 0.5% of the adjusted gross
26 receipts generated by the owners licensee under paragraph (1)

1 of subsection (e-5) of Section 7 shall be paid monthly,
2 subject to appropriation from the General Assembly, from the
3 State Gaming Fund to the home rule county in which the owners
4 licensee is located for the purpose of enhancing the county's
5 criminal justice system.

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

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

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

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

1 (c-35) Beginning on July 1, 2013, in addition to any
2 amount transferred under subsection (c-30) of this Section,
3 \$5,530,000 shall be transferred monthly from the State Gaming
4 Fund to the School Infrastructure Fund.

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

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

14 (f) To the extent practicable, the Board shall administer
15 and collect the wagering taxes imposed by this Section in a
16 manner consistent with the provisions of Sections 4, 5, 5a,
17 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of
18 the Retailers' Occupation Tax Act and Section 3-7 of the
19 Uniform Penalty and Interest Act.

20 (Source: P.A. 101-31, Article 25, Section 25-910, eff.
21 6-28-19; 101-31, Article 35, Section 35-55, eff. 6-28-19;
22 101-648, eff. 6-30-20.)

23 Section 99. Effective date. This Act takes effect upon
24 becoming law."