

1 AN ACT concerning gaming.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Illinois Horse Racing Act of 1975 is
5 amended by changing Sections 25, 26, 27, 28.1, and 31.1 as
6 follows:

7 (230 ILCS 5/25) (from Ch. 8, par. 37-25)

8 Sec. 25. Admission charge; bond; fine.

9 (a) There shall be paid to the Board at such time or times
10 as it shall prescribe, the sum of 15 ~~fifteen~~ cents ~~(15¢)~~ for
11 each person entering the grounds or enclosure of each
12 organization licensee and inter-track wagering licensee upon a
13 ticket of admission purchased by that person except as
14 provided in subsection (g) of Section 27 of this Act. If
15 tickets are issued for more than one day then the sum of 15
16 ~~fifteen~~ cents ~~(15¢)~~ shall be paid for each person using such
17 ticket on each day that the same shall be used. Provided,
18 however, that no charge shall be made on tickets of admission
19 issued to and in the name of directors, officers, agents or
20 employees of the organization licensee, or inter-track
21 wagering licensee, or to owners, trainers, jockeys, drivers
22 and their employees or to any person or persons entering the
23 grounds or enclosure for the transaction of business in

1 connection with such race meeting. The organization licensee
2 or inter-track wagering licensee may, if it desires, collect
3 such amount from each ticket holder in addition to the amount
4 or amounts charged for such ticket of admission. Beginning on
5 the date when any organization licensee begins conducting
6 gaming pursuant to an organization gaming license issued under
7 the Illinois Gambling Act, the admission charge imposed by
8 this subsection (a) shall be 40 cents for each person entering
9 the grounds or enclosure of each organization licensee and
10 inter-track wagering licensee upon a ticket of admission, and
11 if such tickets are issued for more than one day, 40 cents
12 shall be paid for each person using such ticket on each day
13 that the same shall be used.

14 (b) Accurate records and books shall at all times be kept
15 and maintained by the organization licensees and inter-track
16 wagering licensees showing the admission tickets issued and
17 used on each racing day and the attendance thereat of each
18 horse racing meeting. The Board or its duly authorized
19 representative or representatives shall at all reasonable
20 times have access to the admission records of any organization
21 licensee and inter-track wagering licensee for the purpose of
22 examining and checking the same and ascertaining whether or
23 not the proper amount has been or is being paid the State of
24 Illinois as herein provided. The Board shall also require,
25 before issuing any license, that the licensee shall execute
26 and deliver to it a bond, payable to the State of Illinois, in

1 such sum as it shall determine, not, however, in excess of
2 ~~fifty thousand dollars~~ ~~(\$50,000)~~, with a surety or sureties to
3 be approved by it, conditioned for the payment of all sums due
4 and payable or collected by it under this Section upon
5 admission fees received for any particular racing meetings.
6 The Board may also from time to time require sworn statements
7 of the number or numbers of such admissions and may prescribe
8 blanks upon which such reports shall be made. Any organization
9 licensee or inter-track wagering licensee failing or refusing
10 to pay the amount found to be due as herein provided, shall be
11 deemed guilty of a business offense and upon conviction shall
12 be punished by a fine of not more than ~~five thousand dollars~~
13 ~~(\$5,000)~~ in addition to the amount due from such organization
14 licensee or inter-track wagering licensee as herein provided.
15 All fines paid into court by an organization licensee or
16 inter-track wagering licensee found guilty of violating this
17 Section shall be transmitted and paid over by the clerk of the
18 court to the Board. Beginning on the date when any
19 organization licensee begins conducting gaming pursuant to an
20 organization gaming license issued under the Illinois Gambling
21 Act, any fine imposed pursuant to this subsection (b) shall
22 not exceed \$10,000.

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

24 (230 ILCS 5/26) (from Ch. 8, par. 37-26)

25 Sec. 26. Wagering.

1 (a) Any licensee may conduct and supervise the pari-mutuel
2 system of wagering, as defined in Section 3.12 of this Act, on
3 horse races conducted by an Illinois organization licensee or
4 conducted at a racetrack located in another state or country
5 in accordance with subsection (g) of Section 26 of this Act.
6 Subject to the prior consent of the Board, licensees may
7 supplement any pari-mutuel pool in order to guarantee a
8 minimum distribution. Such pari-mutuel method of wagering
9 shall not, under any circumstances if conducted under the
10 provisions of this Act, be held or construed to be unlawful,
11 other statutes of this State to the contrary notwithstanding.
12 Subject to rules for advance wagering promulgated by the
13 Board, any licensee may accept wagers in advance of the day ~~of~~
14 the race wagered upon occurs.

15 (b) Except for those gaming activities for which a license
16 is obtained and authorized under the Illinois Lottery Law, the
17 Charitable Games Act, the Raffles and Poker Runs Act, or the
18 Illinois Gambling Act, no other method of betting, pool
19 making, wagering or gambling shall be used or permitted by the
20 licensee. Each licensee may retain, subject to the payment of
21 all applicable taxes and purses, an amount not to exceed 17% of
22 all money wagered under subsection (a) of this Section, except
23 as may otherwise be permitted under this Act.

24 (b-5) An individual may place a wager under the
25 pari-mutuel system from any licensed location authorized under
26 this Act provided that wager is electronically recorded in the

1 manner described in Section 3.12 of this Act. Any wager made
2 electronically by an individual while physically on the
3 premises of a licensee shall be deemed to have been made at the
4 premises of that licensee.

5 (c) (Blank).

6 (c-5) The sum held by any licensee for payment of
7 outstanding pari-mutuel tickets, if unclaimed prior to
8 December 31 of the next year, shall be retained by the licensee
9 for payment of such tickets until that date. Within 10 days
10 thereafter, the balance of such sum remaining unclaimed, less
11 any uncashed supplements contributed by such licensee for the
12 purpose of guaranteeing minimum distributions of any
13 pari-mutuel pool, shall be evenly distributed to the purse
14 account of the organization licensee and the organization
15 licensee, except that the balance of the sum of all
16 outstanding pari-mutuel tickets generated from simulcast
17 wagering and inter-track wagering by an organization licensee
18 located in a county with a population in excess of 230,000 and
19 borders the Mississippi River or any licensee that derives its
20 license from that organization licensee shall be evenly
21 distributed to the purse account of the organization licensee
22 and the organization licensee.

23 (d) A pari-mutuel ticket shall be honored until December
24 31 of the next calendar year, and the licensee shall pay the
25 same and may charge the amount thereof against unpaid money
26 similarly accumulated on account of pari-mutuel tickets not

1 presented for payment.

2 (e) No licensee shall knowingly permit any minor, other
3 than an employee of such licensee or an owner, trainer,
4 jockey, driver, or employee thereof, to be admitted during a
5 racing program unless accompanied by a parent or guardian, or
6 any minor to be a patron of the pari-mutuel system of wagering
7 conducted or supervised by it. The admission of any
8 unaccompanied minor, other than an employee of the licensee or
9 an owner, trainer, jockey, driver, or employee thereof at a
10 race track is a Class C misdemeanor.

11 (f) Notwithstanding the other provisions of this Act, an
12 organization licensee may contract with an entity in another
13 state or country to permit any legal wagering entity in
14 another state or country to accept wagers solely within such
15 other state or country on races conducted by the organization
16 licensee in this State. Beginning January 1, 2000, these
17 wagers shall not be subject to State taxation. Until January
18 1, 2000, when the out-of-State entity conducts a pari-mutuel
19 pool separate from the organization licensee, a privilege tax
20 equal to 7 1/2% of all monies received by the organization
21 licensee from entities in other states or countries pursuant
22 to such contracts is imposed on the organization licensee, and
23 such privilege tax shall be remitted to the Department of
24 Revenue within 48 hours of receipt of the moneys from the
25 simulcast. When the out-of-State entity conducts a combined
26 pari-mutuel pool with the organization licensee, the tax shall

1 be 10% of all monies received by the organization licensee
2 with 25% of the receipts from this 10% tax to be distributed to
3 the county in which the race was conducted.

4 An organization licensee may permit one or more of its
5 races to be utilized for pari-mutuel wagering at one or more
6 locations in other states and may transmit audio and visual
7 signals of races the organization licensee conducts to one or
8 more locations outside the State or country and may also
9 permit pari-mutuel pools in other states or countries to be
10 combined with its gross or net wagering pools or with wagering
11 pools established by other states.

12 (g) A host track may accept interstate simulcast wagers on
13 horse races conducted in other states or countries and shall
14 control the number of signals and types of breeds of racing in
15 its simulcast program, subject to the disapproval of the
16 Board. The Board may prohibit a simulcast program only if it
17 finds that the simulcast program is clearly adverse to the
18 integrity of racing. The host track simulcast program shall
19 include the signal of live racing of all organization
20 licensees. All non-host licensees and advance deposit wagering
21 licensees shall carry the signal of and accept wagers on live
22 racing of all organization licensees. Advance deposit wagering
23 licensees shall not be permitted to accept out-of-state wagers
24 on any Illinois signal provided pursuant to this Section
25 without the approval and consent of the organization licensee
26 providing the signal. For one year after August 15, 2014 (the

1 effective date of Public Act 98-968), non-host licensees may
2 carry the host track simulcast program and shall accept wagers
3 on all races included as part of the simulcast program of horse
4 races conducted at race tracks located within North America
5 upon which wagering is permitted. For a period of one year
6 after August 15, 2014 (the effective date of Public Act
7 98-968), on horse races conducted at race tracks located
8 outside of North America, non-host licensees may accept wagers
9 on all races included as part of the simulcast program upon
10 which wagering is permitted. Beginning August 15, 2015 (one
11 year after the effective date of Public Act 98-968), non-host
12 licensees may carry the host track simulcast program and shall
13 accept wagers on all races included as part of the simulcast
14 program upon which wagering is permitted. All organization
15 licensees shall provide their live signal to all advance
16 deposit wagering licensees for a simulcast commission fee not
17 to exceed 6% of the advance deposit wagering licensee's
18 Illinois handle on the organization licensee's signal without
19 prior approval by the Board. The Board may adopt rules under
20 which it may permit simulcast commission fees in excess of 6%.
21 The Board shall adopt rules limiting the interstate commission
22 fees charged to an advance deposit wagering licensee. The
23 Board shall adopt rules regarding advance deposit wagering on
24 interstate simulcast races that shall reflect, among other
25 things, the General Assembly's desire to maximize revenues to
26 the State, horsemen purses, and organization licensees.

1 However, organization licensees providing live signals
2 pursuant to the requirements of this subsection (g) may
3 petition the Board to withhold their live signals from an
4 advance deposit wagering licensee if the organization licensee
5 discovers and the Board finds reputable or credible
6 information that the advance deposit wagering licensee is
7 under investigation by another state or federal governmental
8 agency, the advance deposit wagering licensee's license has
9 been suspended in another state, or the advance deposit
10 wagering licensee's license is in revocation proceedings in
11 another state. The organization licensee's provision of their
12 live signal to an advance deposit wagering licensee under this
13 subsection (g) pertains to wagers placed from within Illinois.
14 Advance deposit wagering licensees may place advance deposit
15 wagering terminals at wagering facilities as a convenience to
16 customers. The advance deposit wagering licensee shall not
17 charge or collect any fee from purses for the placement of the
18 advance deposit wagering terminals. The costs and expenses of
19 the host track and non-host licensees associated with
20 interstate simulcast wagering, other than the interstate
21 commission fee, shall be borne by the host track and all
22 non-host licensees incurring these costs. The interstate
23 commission fee shall not exceed 5% of Illinois handle on the
24 interstate simulcast race or races without prior approval of
25 the Board. The Board shall promulgate rules under which it may
26 permit interstate commission fees in excess of 5%. The

1 interstate commission fee and other fees charged by the
2 sending racetrack, including, but not limited to, satellite
3 decoder fees, shall be uniformly applied to the host track and
4 all non-host licensees.

5 Notwithstanding any other provision of this Act, an
6 organization licensee, with the consent of the horsemen
7 association representing the largest number of owners,
8 trainers, jockeys, or standardbred drivers who race horses at
9 that organization licensee's racing meeting, may maintain a
10 system whereby advance deposit wagering may take place or an
11 organization licensee, with the consent of the horsemen
12 association representing the largest number of owners,
13 trainers, jockeys, or standardbred drivers who race horses at
14 that organization licensee's racing meeting, may contract with
15 another person to carry out a system of advance deposit
16 wagering. Such consent may not be unreasonably withheld. Only
17 with respect to an appeal to the Board that consent for an
18 organization licensee that maintains its own advance deposit
19 wagering system is being unreasonably withheld, the Board
20 shall issue a final order within 30 days after initiation of
21 the appeal, and the organization licensee's advance deposit
22 wagering system may remain operational during that 30-day
23 period. The actions of any organization licensee who conducts
24 advance deposit wagering or any person who has a contract with
25 an organization licensee to conduct advance deposit wagering
26 who conducts advance deposit wagering on or after January 1,

1 2013 and prior to June 7, 2013 (the effective date of Public
2 Act 98-18) taken in reliance on the changes made to this
3 subsection (g) by Public Act 98-18 are hereby validated,
4 provided payment of all applicable pari-mutuel taxes are
5 remitted to the Board. All advance deposit wagers placed from
6 within Illinois must be placed through a Board-approved
7 advance deposit wagering licensee; no other entity may accept
8 an advance deposit wager from a person within Illinois. All
9 advance deposit wagering is subject to any rules adopted by
10 the Board. The Board may adopt rules necessary to regulate
11 advance deposit wagering through the use of emergency
12 rulemaking in accordance with Section 5-45 of the Illinois
13 Administrative Procedure Act. The General Assembly finds that
14 the adoption of rules to regulate advance deposit wagering is
15 deemed an emergency and necessary for the public interest,
16 safety, and welfare. An advance deposit wagering licensee may
17 retain all moneys as agreed to by contract with an
18 organization licensee. Any moneys retained by the organization
19 licensee from advance deposit wagering, not including moneys
20 retained by the advance deposit wagering licensee, shall be
21 paid 50% to the organization licensee's purse account and 50%
22 to the organization licensee. With the exception of any
23 organization licensee that is owned by a publicly traded
24 company that is incorporated in a state other than Illinois
25 and advance deposit wagering licensees under contract with
26 such organization licensees, organization licensees that

1 maintain advance deposit wagering systems and advance deposit
2 wagering licensees that contract with organization licensees
3 shall provide sufficiently detailed monthly accountings to the
4 horsemen association representing the largest number of
5 owners, trainers, jockeys, or standardbred drivers who race
6 horses at that organization licensee's racing meeting so that
7 the horsemen association, as an interested party, can confirm
8 the accuracy of the amounts paid to the purse account at the
9 horsemen association's affiliated organization licensee from
10 advance deposit wagering. If more than one breed races at the
11 same race track facility, then the 50% of the moneys to be paid
12 to an organization licensee's purse account shall be allocated
13 among all organization licensees' purse accounts operating at
14 that race track facility proportionately based on the actual
15 number of host days that the Board grants to that breed at that
16 race track facility in the current calendar year. To the
17 extent any fees from advance deposit wagering conducted in
18 Illinois for wagers in Illinois or other states have been
19 placed in escrow or otherwise withheld from wagers pending a
20 determination of the legality of advance deposit wagering, no
21 action shall be brought to declare such wagers or the
22 disbursement of any fees previously escrowed illegal.

23 (1) Between the hours of 6:30 a.m. and 6:30 p.m. an
24 inter-track wagering licensee other than the host track
25 may supplement the host track simulcast program with
26 additional simulcast races or race programs, provided that

1 between January 1 and the third Friday in February of any
2 year, inclusive, if no live thoroughbred racing is
3 occurring in Illinois during this period, only
4 thoroughbred races may be used for supplemental interstate
5 simulcast purposes. The Board shall withhold approval for
6 a supplemental interstate simulcast only if it finds that
7 the simulcast is clearly adverse to the integrity of
8 racing. A supplemental interstate simulcast may be
9 transmitted from an inter-track wagering licensee to its
10 affiliated non-host licensees. The interstate commission
11 fee for a supplemental interstate simulcast shall be paid
12 by the non-host licensee and its affiliated non-host
13 licensees receiving the simulcast.

14 (2) Between the hours of 6:30 p.m. and 6:30 a.m. an
15 inter-track wagering licensee other than the host track
16 may receive supplemental interstate simulcasts only with
17 the consent of the host track, except when the Board finds
18 that the simulcast is clearly adverse to the integrity of
19 racing. Consent granted under this paragraph (2) to any
20 inter-track wagering licensee shall be deemed consent to
21 all non-host licensees. The interstate commission fee for
22 the supplemental interstate simulcast shall be paid by all
23 participating non-host licensees.

24 (3) Each licensee conducting interstate simulcast
25 wagering may retain, subject to the payment of all
26 applicable taxes and the purses, an amount not to exceed

1 17% of all money wagered. If any licensee conducts the
2 pari-mutuel system wagering on races conducted at
3 racetracks in another state or country, each such race or
4 race program shall be considered a separate racing day for
5 the purpose of determining the daily handle and computing
6 the privilege tax of that daily handle as provided in
7 subsection (a) of Section 27. Until January 1, 2000, from
8 the sums permitted to be retained pursuant to this
9 subsection, each inter-track wagering location licensee
10 shall pay 1% of the pari-mutuel handle wagered on
11 simulcast wagering to the Horse Racing Tax Allocation
12 Fund, subject to the provisions of subparagraph (B) of
13 paragraph (11) of subsection (h) of Section 26 of this
14 Act.

15 (4) A licensee who receives an interstate simulcast
16 may combine its gross or net pools with pools at the
17 sending racetracks pursuant to rules established by the
18 Board. All licensees combining their gross pools at a
19 sending racetrack shall adopt the takeout percentages of
20 the sending racetrack. A licensee may also establish a
21 separate pool and takeout structure for wagering purposes
22 on races conducted at race tracks outside of the State of
23 Illinois. The licensee may permit pari-mutuel wagers
24 placed in other states or countries to be combined with
25 its gross or net wagering pools or other wagering pools.

26 (5) After the payment of the interstate commission fee

1 (except for the interstate commission fee on a
2 supplemental interstate simulcast, which shall be paid by
3 the host track and by each non-host licensee through the
4 host track) and all applicable State and local taxes,
5 except as provided in subsection (g) of Section 27 of this
6 Act, the remainder of moneys retained from simulcast
7 wagering pursuant to this subsection (g), and Section 26.2
8 shall be divided as follows:

9 (A) For interstate simulcast wagers made at a host
10 track, 50% to the host track and 50% to purses at the
11 host track.

12 (B) For wagers placed on interstate simulcast
13 races, supplemental simulcasts as defined in
14 subparagraphs (1) and (2), and separately pooled races
15 conducted outside of the State of Illinois made at a
16 non-host licensee, 25% to the host track, 25% to the
17 non-host licensee, and 50% to the purses at the host
18 track.

19 (6) Notwithstanding any provision in this Act to the
20 contrary, non-host licensees who derive their licenses
21 from a track located in a county with a population in
22 excess of 230,000 and that borders the Mississippi River
23 may receive supplemental interstate simulcast races at all
24 times subject to Board approval, which shall be withheld
25 only upon a finding that a supplemental interstate
26 simulcast is clearly adverse to the integrity of racing.

1 (7) Effective January 1, 2017, notwithstanding any
2 provision of this Act to the contrary, after payment of
3 all applicable State and local taxes and interstate
4 commission fees, non-host licensees who derive their
5 licenses from a track located in a county with a
6 population in excess of 230,000 and that borders the
7 Mississippi River shall retain 50% of the retention from
8 interstate simulcast wagers and shall pay 50% to purses at
9 the track from which the non-host licensee derives its
10 license.

11 (7.1) Notwithstanding any other provision of this Act
12 to the contrary, if no standardbred racing is conducted at
13 a racetrack located in Madison County during any calendar
14 year beginning on or after January 1, 2002 and the
15 licensee that conducts horse racing at that racetrack
16 requests from the Board at least as many racing dates as
17 were conducted in calendar year 2000, all moneys derived
18 by that racetrack from simulcast wagering and inter-track
19 wagering that (1) are to be used for purses and (2) are
20 generated between the hours of 6:30 p.m. and 6:30 a.m.
21 during that calendar year shall be paid as follows:

22 (A) Eighty percent ~~If the licensee that conducts~~
23 ~~horse racing at that racetrack requests from the Board~~
24 ~~at least as many racing dates as were conducted in~~
25 ~~calendar year 2000, 80%~~ shall be paid to its
26 thoroughbred purse account; and

1 (B) Twenty percent shall be deposited into the
2 Illinois Colt Stakes Purse Distribution Fund and shall
3 be paid to purses for standardbred races for Illinois
4 conceived and foaled horses conducted at any county
5 fairgrounds. The moneys deposited into the Fund
6 pursuant to this subparagraph (B) shall be deposited
7 within 2 weeks after the day they were generated,
8 shall be in addition to and not in lieu of any other
9 moneys paid to standardbred purses under this Act, and
10 shall not be commingled with other moneys paid into
11 that Fund. The moneys deposited pursuant to this
12 subparagraph (B) shall be allocated as provided by the
13 Department of Agriculture, with the advice and
14 assistance of the Illinois Standardbred Breeders Fund
15 Advisory Board.

16 (7.2) Notwithstanding any other provision of this Act
17 to the contrary, if no thoroughbred racing is conducted at
18 a racetrack located in Madison County during any calendar
19 year beginning on or after January 1, 2002 and the
20 licensee that conducts horse racing at that racetrack
21 requests from the Board at least as many racing dates as
22 were conducted in calendar year 2000, all moneys derived
23 by that racetrack from simulcast wagering and inter-track
24 wagering that (1) are to be used for purses and (2) are
25 generated between the hours of 6:30 a.m. and 6:30 p.m.
26 during that calendar year shall be deposited as follows:

1 (A) Eighty percent ~~If the licensee that conducts~~
2 ~~horse racing at that racetrack requests from the Board~~
3 ~~at least as many racing dates as were conducted in~~
4 ~~calendar year 2000, 80%~~ shall be deposited into its
5 standardbred purse account; and

6 (B) Twenty percent shall be deposited into the
7 Illinois Colt Stakes Purse Distribution Fund. Moneys
8 deposited into the Illinois Colt Stakes Purse
9 Distribution Fund pursuant to this subparagraph (B)
10 shall be paid to Illinois conceived and foaled
11 thoroughbred breeders' programs and to thoroughbred
12 purses for races conducted at any county fairgrounds
13 for Illinois conceived and foaled horses at the
14 discretion of the Department of Agriculture, with the
15 advice and assistance of the Illinois Thoroughbred
16 Breeders Fund Advisory Board. The moneys deposited
17 into the Illinois Colt Stakes Purse Distribution Fund
18 pursuant to this subparagraph (B) shall be deposited
19 within 2 weeks after the day they were generated,
20 shall be in addition to and not in lieu of any other
21 moneys paid to thoroughbred purses under this Act, and
22 shall not be commingled with other moneys deposited
23 into that Fund.

24 (8) Notwithstanding any provision in this Act to the
25 contrary, an organization licensee from a track located in
26 a county with a population in excess of 230,000 and that

1 borders the Mississippi River and its affiliated non-host
2 licensees shall not be entitled to share in any retention
3 generated on racing, inter-track wagering, or simulcast
4 wagering at any other Illinois wagering facility.

5 (8.1) Notwithstanding any provisions in this Act to
6 the contrary, if 2 organization licensees are conducting
7 standardbred race meetings concurrently between the hours
8 of 6:30 p.m. and 6:30 a.m., after payment of all
9 applicable State and local taxes and interstate commission
10 fees, the remainder of the amount retained from simulcast
11 wagering otherwise attributable to the host track and to
12 host track purses shall be split daily between the 2
13 organization licensees and the purses at the tracks of the
14 2 organization licensees, respectively, based on each
15 organization licensee's share of the total live handle for
16 that day, provided that this provision shall not apply to
17 any non-host licensee that derives its license from a
18 track located in a county with a population in excess of
19 230,000 and that borders the Mississippi River.

20 (9) (Blank).

21 (10) (Blank).

22 (11) (Blank).

23 (12) The Board shall have authority to compel all host
24 tracks to receive the simulcast of any or all races
25 conducted at the Springfield or DuQuoin State fairgrounds
26 and include all such races as part of their simulcast

1 programs.

2 (13) Notwithstanding any other provision of this Act,
3 in the event that the total Illinois pari-mutuel handle on
4 Illinois horse races at all wagering facilities in any
5 calendar year is less than 75% of the total Illinois
6 pari-mutuel handle on Illinois horse races at all such
7 wagering facilities for calendar year 1994, then each
8 wagering facility that has an annual total Illinois
9 pari-mutuel handle on Illinois horse races that is less
10 than 75% of the total Illinois pari-mutuel handle on
11 Illinois horse races at such wagering facility for
12 calendar year 1994, shall be permitted to receive, from
13 any amount otherwise payable to the purse account at the
14 race track with which the wagering facility is affiliated
15 in the succeeding calendar year, an amount equal to 2% of
16 the differential in total Illinois pari-mutuel handle on
17 Illinois horse races at the wagering facility between that
18 calendar year in question and 1994 provided, however, that
19 a wagering facility shall not be entitled to any such
20 payment until the Board certifies in writing to the
21 wagering facility the amount to which the wagering
22 facility is entitled and a schedule for payment of the
23 amount to the wagering facility, based on: (i) the racing
24 dates awarded to the race track affiliated with the
25 wagering facility during the succeeding year; (ii) the
26 sums available or anticipated to be available in the purse

1 account of the race track affiliated with the wagering
2 facility for purses during the succeeding year; and (iii)
3 the need to ensure reasonable purse levels during the
4 payment period. The Board's certification shall be
5 provided no later than January 31 of the succeeding year.
6 In the event a wagering facility entitled to a payment
7 under this paragraph (13) is affiliated with a race track
8 that maintains purse accounts for both standardbred and
9 thoroughbred racing, the amount to be paid to the wagering
10 facility shall be divided between each purse account pro
11 rata, based on the amount of Illinois handle on Illinois
12 standardbred and thoroughbred racing respectively at the
13 wagering facility during the previous calendar year.
14 Annually, the General Assembly shall appropriate
15 sufficient funds from the General Revenue Fund to the
16 Department of Agriculture for payment into the
17 thoroughbred and standardbred horse racing purse accounts
18 at Illinois pari-mutuel tracks. The amount paid to each
19 purse account shall be the amount certified by the
20 Illinois Racing Board in January to be transferred from
21 each account to each eligible racing facility in
22 accordance with the provisions of this Section. Beginning
23 in the calendar year in which an organization licensee
24 that is eligible to receive payment under this paragraph
25 (13) begins to receive funds from gaming pursuant to an
26 organization gaming license issued under the Illinois

1 Gambling Act, the amount of the payment due to all
2 wagering facilities licensed under that organization
3 licensee under this paragraph (13) shall be the amount
4 certified by the Board in January of that year. An
5 organization licensee and its related wagering facilities
6 shall no longer be able to receive payments under this
7 paragraph (13) beginning in the year subsequent to the
8 first year in which the organization licensee begins to
9 receive funds from gaming pursuant to an organization
10 gaming license issued under the Illinois Gambling Act.

11 (h) The Board may approve and license the conduct of
12 inter-track wagering and simulcast wagering by inter-track
13 wagering licensees and inter-track wagering location licensees
14 subject to the following terms and conditions:

15 (1) Any person licensed to conduct a race meeting (i)
16 at a track where 60 or more days of racing were conducted
17 during the immediately preceding calendar year or where
18 over the 5 immediately preceding calendar years an average
19 of 30 or more days of racing were conducted annually may be
20 issued an inter-track wagering license; (ii) at a track
21 located in a county that is bounded by the Mississippi
22 River, which has a population of less than 150,000
23 according to the 1990 decennial census, and an average of
24 at least 60 days of racing per year between 1985 and 1993
25 may be issued an inter-track wagering license; (iii) at a
26 track awarded standardbred racing dates; or (iv) at a

1 track located in Madison County that conducted at least
2 100 days of live racing during the immediately preceding
3 calendar year may be issued an inter-track wagering
4 license, unless a lesser schedule of live racing is the
5 result of (A) weather, unsafe track conditions, or other
6 acts of God; (B) an agreement between the organization
7 licensee and the associations representing the largest
8 number of owners, trainers, jockeys, or standardbred
9 drivers who race horses at that organization licensee's
10 racing meeting; or (C) a finding by the Board of
11 extraordinary circumstances and that it was in the best
12 interest of the public and the sport to conduct fewer than
13 100 days of live racing. Any such person having operating
14 control of the racing facility may receive inter-track
15 wagering location licenses. An eligible race track located
16 in a county that has a population of more than 230,000 and
17 that is bounded by the Mississippi River may establish up
18 to 9 inter-track wagering locations, an eligible race
19 track located in Stickney Township in Cook County may
20 establish up to 16 inter-track wagering locations, and an
21 eligible race track located in Palatine Township in Cook
22 County may establish up to 18 inter-track wagering
23 locations. An eligible racetrack conducting standardbred
24 racing may have up to 16 inter-track wagering locations.
25 An application for said license shall be filed with the
26 Board prior to such dates as may be fixed by the Board.

1 With an application for an inter-track wagering location
2 license there shall be delivered to the Board a certified
3 check or bank draft payable to the order of the Board for
4 an amount equal to \$500. The application shall be on forms
5 prescribed and furnished by the Board. The application
6 shall comply with all other rules, regulations and
7 conditions imposed by the Board in connection therewith.

8 (2) The Board shall examine the applications with
9 respect to their conformity with this Act and the rules
10 and regulations imposed by the Board. If found to be in
11 compliance with the Act and rules and regulations of the
12 Board, the Board may then issue a license to conduct
13 inter-track wagering and simulcast wagering to such
14 applicant. All such applications shall be acted upon by
15 the Board at a meeting to be held on such date as may be
16 fixed by the Board.

17 (3) In granting licenses to conduct inter-track
18 wagering and simulcast wagering, the Board shall give due
19 consideration to the best interests of the public, of
20 horse racing, and of maximizing revenue to the State.

21 (4) Prior to the issuance of a license to conduct
22 inter-track wagering and simulcast wagering, the applicant
23 shall file with the Board a bond payable to the State of
24 Illinois in the sum of \$50,000, executed by the applicant
25 and a surety company or companies authorized to do
26 business in this State, and conditioned upon (i) the

1 payment by the licensee of all taxes due under Section 27
2 or 27.1 and any other monies due and payable under this
3 Act, and (ii) distribution by the licensee, upon
4 presentation of the winning ticket or tickets, of all sums
5 payable to the patrons of pari-mutuel pools.

6 (5) Each license to conduct inter-track wagering and
7 simulcast wagering shall specify the person to whom it is
8 issued, the dates on which such wagering is permitted, and
9 the track or location where the wagering is to be
10 conducted.

11 (6) All wagering under such license is subject to this
12 Act and to the rules and regulations from time to time
13 prescribed by the Board, and every such license issued by
14 the Board shall contain a recital to that effect.

15 (7) An inter-track wagering licensee or inter-track
16 wagering location licensee may accept wagers at the track
17 or location where it is licensed, or as otherwise provided
18 under this Act.

19 (8) Inter-track wagering or simulcast wagering shall
20 not be conducted at any track less than 4 miles from a
21 track at which a racing meeting is in progress.

22 (8.1) Inter-track wagering location licensees who
23 derive their licenses from a particular organization
24 licensee shall conduct inter-track wagering and simulcast
25 wagering only at locations that are within 160 miles of
26 that race track where the particular organization licensee

1 is licensed to conduct racing. However, inter-track
2 wagering and simulcast wagering shall not be conducted by
3 those licensees at any location within 5 miles of any race
4 track at which a horse race meeting has been licensed in
5 the current year, unless the person having operating
6 control of such race track has given its written consent
7 to such inter-track wagering location licensees, which
8 consent must be filed with the Board at or prior to the
9 time application is made. In the case of any inter-track
10 wagering location licensee initially licensed after
11 December 31, 2013, inter-track wagering and simulcast
12 wagering shall not be conducted by those inter-track
13 wagering location licensees that are located outside the
14 City of Chicago at any location within 8 miles of any race
15 track at which a horse race meeting has been licensed in
16 the current year, unless the person having operating
17 control of such race track has given its written consent
18 to such inter-track wagering location licensees, which
19 consent must be filed with the Board at or prior to the
20 time application is made.

21 (8.2) Inter-track wagering or simulcast wagering shall
22 not be conducted by an inter-track wagering location
23 licensee at any location within 100 feet of an existing
24 church, an existing elementary or secondary public school,
25 or an existing elementary or secondary private school
26 registered with or recognized by the State Board of

1 Education. The distance of 100 feet shall be measured to
2 the nearest part of any building used for worship
3 services, education programs, or conducting inter-track
4 wagering by an inter-track wagering location licensee, and
5 not to property boundaries. However, inter-track wagering
6 or simulcast wagering may be conducted at a site within
7 100 feet of a church or school if such church or school has
8 been erected or established after the Board issues the
9 original inter-track wagering location license at the site
10 in question. Inter-track wagering location licensees may
11 conduct inter-track wagering and simulcast wagering only
12 in areas that are zoned for commercial or manufacturing
13 purposes or in areas for which a special use has been
14 approved by the local zoning authority. However, no
15 license to conduct inter-track wagering and simulcast
16 wagering shall be granted by the Board with respect to any
17 inter-track wagering location within the jurisdiction of
18 any local zoning authority which has, by ordinance or by
19 resolution, prohibited the establishment of an inter-track
20 wagering location within its jurisdiction. However,
21 inter-track wagering and simulcast wagering may be
22 conducted at a site if such ordinance or resolution is
23 enacted after the Board licenses the original inter-track
24 wagering location licensee for the site in question.

25 (9) (Blank).

26 (10) An inter-track wagering licensee or an

1 inter-track wagering location licensee may retain, subject
2 to the payment of the privilege taxes and the purses, an
3 amount not to exceed 17% of all money wagered. Each
4 program of racing conducted by each inter-track wagering
5 licensee or inter-track wagering location licensee shall
6 be considered a separate racing day for the purpose of
7 determining the daily handle and computing the privilege
8 tax or pari-mutuel tax on such daily handle as provided in
9 Section 27.

10 (10.1) Except as provided in subsection (g) of Section
11 27 of this Act, inter-track wagering location licensees
12 shall pay 1% of the pari-mutuel handle at each location to
13 the municipality in which such location is situated and 1%
14 of the pari-mutuel handle at each location to the county
15 in which such location is situated. In the event that an
16 inter-track wagering location licensee is situated in an
17 unincorporated area of a county, such licensee shall pay
18 2% of the pari-mutuel handle from such location to such
19 county. Inter-track wagering location licensees must pay
20 the handle percentage required under this paragraph to the
21 municipality and county no later than the 20th of the
22 month following the month such handle was generated.

23 (10.2) Notwithstanding any other provision of this
24 Act, with respect to inter-track wagering at a race track
25 located in a county that has a population of more than
26 230,000 and that is bounded by the Mississippi River ("the

1 first race track"), or at a facility operated by an
2 inter-track wagering licensee or inter-track wagering
3 location licensee that derives its license from the
4 organization licensee that operates the first race track,
5 on races conducted at the first race track or on races
6 conducted at another Illinois race track and
7 simultaneously televised to the first race track or to a
8 facility operated by an inter-track wagering licensee or
9 inter-track wagering location licensee that derives its
10 license from the organization licensee that operates the
11 first race track, those moneys shall be allocated as
12 follows:

13 (A) That portion of all moneys wagered on
14 standardbred racing that is required under this Act to
15 be paid to purses shall be paid to purses for
16 standardbred races.

17 (B) That portion of all moneys wagered on
18 thoroughbred racing that is required under this Act to
19 be paid to purses shall be paid to purses for
20 thoroughbred races.

21 (11) (A) After payment of the privilege or pari-mutuel
22 tax, any other applicable taxes, and the costs and
23 expenses in connection with the gathering, transmission,
24 and dissemination of all data necessary to the conduct of
25 inter-track wagering, the remainder of the monies retained
26 under either Section 26 or Section 26.2 of this Act by the

1 inter-track wagering licensee on inter-track wagering
2 shall be allocated with 50% to be split between the 2
3 participating licensees and 50% to purses, except that an
4 inter-track wagering licensee that derives its license
5 from a track located in a county with a population in
6 excess of 230,000 and that borders the Mississippi River
7 shall not divide any remaining retention with the Illinois
8 organization licensee that provides the race or races, and
9 an inter-track wagering licensee that accepts wagers on
10 races conducted by an organization licensee that conducts
11 a race meet in a county with a population in excess of
12 230,000 and that borders the Mississippi River shall not
13 divide any remaining retention with that organization
14 licensee.

15 (B) From the sums permitted to be retained pursuant to
16 this Act each inter-track wagering location licensee shall
17 pay (i) the privilege or pari-mutuel tax to the State;
18 (ii) 4.75% of the pari-mutuel handle on inter-track
19 wagering at such location on races as purses, except that
20 an inter-track wagering location licensee that derives its
21 license from a track located in a county with a population
22 in excess of 230,000 and that borders the Mississippi
23 River shall retain all purse moneys for its own purse
24 account consistent with distribution set forth in this
25 subsection (h), and inter-track wagering location
26 licensees that accept wagers on races conducted by an

1 organization licensee located in a county with a
2 population in excess of 230,000 and that borders the
3 Mississippi River shall distribute all purse moneys to
4 purses at the operating host track; (iii) until January 1,
5 2000, except as provided in subsection (g) of Section 27
6 of this Act, 1% of the pari-mutuel handle wagered on
7 inter-track wagering and simulcast wagering at each
8 inter-track wagering location licensee facility to the
9 Horse Racing Tax Allocation Fund, provided that, to the
10 extent the total amount collected and distributed to the
11 Horse Racing Tax Allocation Fund under this subsection (h)
12 during any calendar year exceeds the amount collected and
13 distributed to the Horse Racing Tax Allocation Fund during
14 calendar year 1994, that excess amount shall be
15 redistributed (I) to all inter-track wagering location
16 licensees, based on each licensee's pro rata share of the
17 total handle from inter-track wagering and simulcast
18 wagering for all inter-track wagering location licensees
19 during the calendar year in which this provision is
20 applicable; then (II) the amounts redistributed to each
21 inter-track wagering location licensee as described in
22 subpart (I) shall be further redistributed as provided in
23 subparagraph (B) of paragraph (5) of subsection (g) of
24 this Section 26 provided first, that the shares of those
25 amounts, which are to be redistributed to the host track
26 or to purses at the host track under subparagraph (B) of

1 paragraph (5) of subsection (g) of this Section 26 shall
2 be redistributed based on each host track's pro rata share
3 of the total inter-track wagering and simulcast wagering
4 handle at all host tracks during the calendar year in
5 question, and second, that any amounts redistributed as
6 described in part (I) to an inter-track wagering location
7 licensee that accepts wagers on races conducted by an
8 organization licensee that conducts a race meet in a
9 county with a population in excess of 230,000 and that
10 borders the Mississippi River shall be further
11 redistributed, effective January 1, 2017, as provided in
12 paragraph (7) of subsection (g) of this Section 26, with
13 the portion of that further redistribution allocated to
14 purses at that organization licensee to be divided between
15 standardbred purses and thoroughbred purses based on the
16 amounts otherwise allocated to purses at that organization
17 licensee during the calendar year in question; and (iv) 8%
18 of the pari-mutuel handle on inter-track wagering wagered
19 at such location to satisfy all costs and expenses of
20 conducting its wagering. The remainder of the monies
21 retained by the inter-track wagering location licensee
22 shall be allocated 40% to the location licensee and 60% to
23 the organization licensee which provides the Illinois
24 races to the location, except that an inter-track wagering
25 location licensee that derives its license from a track
26 located in a county with a population in excess of 230,000

1 and that borders the Mississippi River shall not divide
2 any remaining retention with the organization licensee
3 that provides the race or races and an inter-track
4 wagering location licensee that accepts wagers on races
5 conducted by an organization licensee that conducts a race
6 meet in a county with a population in excess of 230,000 and
7 that borders the Mississippi River shall not divide any
8 remaining retention with the organization licensee.
9 Notwithstanding the provisions of clauses (ii) and (iv) of
10 this paragraph, in the case of the additional inter-track
11 wagering location licenses authorized under paragraph (1)
12 of this subsection (h) by Public Act 87-110, those
13 licensees shall pay the following amounts as purses:
14 during the first 12 months the licensee is in operation,
15 5.25% of the pari-mutuel handle wagered at the location on
16 races; during the second 12 months, 5.25%; during the
17 third 12 months, 5.75%; during the fourth 12 months,
18 6.25%; and during the fifth 12 months and thereafter,
19 6.75%. The following amounts shall be retained by the
20 licensee to satisfy all costs and expenses of conducting
21 its wagering: during the first 12 months the licensee is
22 in operation, 8.25% of the pari-mutuel handle wagered at
23 the location; during the second 12 months, 8.25%; during
24 the third 12 months, 7.75%; during the fourth 12 months,
25 7.25%; and during the fifth 12 months and thereafter,
26 6.75%. For additional inter-track wagering location

1 licenses authorized under Public Act 89-16, purses for
2 the first 12 months the licensee is in operation shall be
3 5.75% of the pari-mutuel wagered at the location, purses
4 for the second 12 months the licensee is in operation
5 shall be 6.25%, and purses thereafter shall be 6.75%. For
6 additional inter-track location licensees authorized under
7 Public Act 89-16, the licensee shall be allowed to retain
8 to satisfy all costs and expenses: 7.75% of the
9 pari-mutuel handle wagered at the location during its
10 first 12 months of operation, 7.25% during its second 12
11 months of operation, and 6.75% thereafter.

12 (C) There is hereby created the Horse Racing Tax
13 Allocation Fund which shall remain in existence until
14 December 31, 1999. Moneys remaining in the Fund after
15 December 31, 1999 shall be paid into the General Revenue
16 Fund. Until January 1, 2000, all monies paid into the
17 Horse Racing Tax Allocation Fund pursuant to this
18 paragraph (11) by inter-track wagering location licensees
19 located in park districts of 500,000 population or less,
20 or in a municipality that is not included within any park
21 district but is included within a conservation district
22 and is the county seat of a county that (i) is contiguous
23 to the state of Indiana and (ii) has a 1990 population of
24 88,257 according to the United States Bureau of the
25 Census, and operating on May 1, 1994 shall be allocated by
26 appropriation as follows:

1 Two-sevenths to the Department of Agriculture.
2 Fifty percent of this two-sevenths shall be used to
3 promote the Illinois horse racing and breeding
4 industry, and shall be distributed by the Department
5 of Agriculture upon the advice of a 9-member committee
6 appointed by the Governor consisting of the following
7 members: the Director of Agriculture, who shall serve
8 as chairman; 2 representatives of organization
9 licensees conducting thoroughbred race meetings in
10 this State, recommended by those licensees; 2
11 representatives of organization licensees conducting
12 standardbred race meetings in this State, recommended
13 by those licensees; a representative of the Illinois
14 Thoroughbred Breeders and Owners Foundation,
15 recommended by that Foundation; a representative of
16 the Illinois Standardbred Owners and Breeders
17 Association, recommended by that Association; a
18 representative of the Horsemen's Benevolent and
19 Protective Association or any successor organization
20 thereto established in Illinois comprised of the
21 largest number of owners and trainers, recommended by
22 that Association or that successor organization; and a
23 representative of the Illinois Harness Horsemen's
24 Association, recommended by that Association.
25 Committee members shall serve for terms of 2 years,
26 commencing January 1 of each even-numbered year. If a

1 representative of any of the above-named entities has
2 not been recommended by January 1 of any even-numbered
3 year, the Governor shall appoint a committee member to
4 fill that position. Committee members shall receive no
5 compensation for their services as members but shall
6 be reimbursed for all actual and necessary expenses
7 and disbursements incurred in the performance of their
8 official duties. The remaining 50% of this
9 two-sevenths shall be distributed to county fairs for
10 premiums and rehabilitation as set forth in the
11 Agricultural Fair Act;

12 Four-sevenths to park districts or municipalities
13 that do not have a park district of 500,000 population
14 or less for museum purposes (if an inter-track
15 wagering location licensee is located in such a park
16 district) or to conservation districts for museum
17 purposes (if an inter-track wagering location licensee
18 is located in a municipality that is not included
19 within any park district but is included within a
20 conservation district and is the county seat of a
21 county that (i) is contiguous to the state of Indiana
22 and (ii) has a 1990 population of 88,257 according to
23 the United States Bureau of the Census, except that if
24 the conservation district does not maintain a museum,
25 the monies shall be allocated equally between the
26 county and the municipality in which the inter-track

1 wagering location licensee is located for general
2 purposes) or to a municipal recreation board for park
3 purposes (if an inter-track wagering location licensee
4 is located in a municipality that is not included
5 within any park district and park maintenance is the
6 function of the municipal recreation board and the
7 municipality has a 1990 population of 9,302 according
8 to the United States Bureau of the Census); provided
9 that the monies are distributed to each park district
10 or conservation district or municipality that does not
11 have a park district in an amount equal to
12 four-sevenths of the amount collected by each
13 inter-track wagering location licensee within the park
14 district or conservation district or municipality for
15 the Fund. Monies that were paid into the Horse Racing
16 Tax Allocation Fund before August 9, 1991 (the
17 effective date of Public Act 87-110) by an inter-track
18 wagering location licensee located in a municipality
19 that is not included within any park district but is
20 included within a conservation district as provided in
21 this paragraph shall, as soon as practicable after
22 August 9, 1991 (the effective date of Public Act
23 87-110), be allocated and paid to that conservation
24 district as provided in this paragraph. Any park
25 district or municipality not maintaining a museum may
26 deposit the monies in the corporate fund of the park

1 district or municipality where the inter-track
2 wagering location is located, to be used for general
3 purposes; and

4 One-seventh to the Agricultural Premium Fund to be
5 used for distribution to agricultural home economics
6 extension councils in accordance with "An Act in
7 relation to additional support and finances for the
8 Agricultural and Home Economic Extension Councils in
9 the several counties of this State and making an
10 appropriation therefor", approved July 24, 1967.

11 Until January 1, 2000, all other monies paid into the
12 Horse Racing Tax Allocation Fund pursuant to this
13 paragraph (11) shall be allocated by appropriation as
14 follows:

15 Two-sevenths to the Department of Agriculture.
16 Fifty percent of this two-sevenths shall be used to
17 promote the Illinois horse racing and breeding
18 industry, and shall be distributed by the Department
19 of Agriculture upon the advice of a 9-member committee
20 appointed by the Governor consisting of the following
21 members: the Director of Agriculture, who shall serve
22 as chairman; 2 representatives of organization
23 licensees conducting thoroughbred race meetings in
24 this State, recommended by those licensees; 2
25 representatives of organization licensees conducting
26 standardbred race meetings in this State, recommended

1 by those licensees; a representative of the Illinois
2 Thoroughbred Breeders and Owners Foundation,
3 recommended by that Foundation; a representative of
4 the Illinois Standardbred Owners and Breeders
5 Association, recommended by that Association; a
6 representative of the Horsemen's Benevolent and
7 Protective Association or any successor organization
8 thereto established in Illinois comprised of the
9 largest number of owners and trainers, recommended by
10 that Association or that successor organization; and a
11 representative of the Illinois Harness Horsemen's
12 Association, recommended by that Association.
13 Committee members shall serve for terms of 2 years,
14 commencing January 1 of each even-numbered year. If a
15 representative of any of the above-named entities has
16 not been recommended by January 1 of any even-numbered
17 year, the Governor shall appoint a committee member to
18 fill that position. Committee members shall receive no
19 compensation for their services as members but shall
20 be reimbursed for all actual and necessary expenses
21 and disbursements incurred in the performance of their
22 official duties. The remaining 50% of this
23 two-sevenths shall be distributed to county fairs for
24 premiums and rehabilitation as set forth in the
25 Agricultural Fair Act;

26 Four-sevenths to museums and aquariums located in

1 park districts of over 500,000 population; provided
2 that the monies are distributed in accordance with the
3 previous year's distribution of the maintenance tax
4 for such museums and aquariums as provided in Section
5 2 of the Park District Aquarium and Museum Act; and

6 One-seventh to the Agricultural Premium Fund to be
7 used for distribution to agricultural home economics
8 extension councils in accordance with "An Act in
9 relation to additional support and finances for the
10 Agricultural and Home Economic Extension Councils in
11 the several counties of this State and making an
12 appropriation therefor", approved July 24, 1967. This
13 subparagraph (C) shall be inoperative and of no force
14 and effect on and after January 1, 2000.

15 (D) Except as provided in paragraph (11) of this
16 subsection (h), with respect to purse allocation from
17 inter-track wagering, the monies so retained shall be
18 divided as follows:

19 (i) If the inter-track wagering licensee,
20 except an inter-track wagering licensee that
21 derives its license from an organization licensee
22 located in a county with a population in excess of
23 230,000 and bounded by the Mississippi River, is
24 not conducting its own race meeting during the
25 same dates, then the entire purse allocation shall
26 be to purses at the track where the races wagered

1 on are being conducted.

2 (ii) If the inter-track wagering licensee,
3 except an inter-track wagering licensee that
4 derives its license from an organization licensee
5 located in a county with a population in excess of
6 230,000 and bounded by the Mississippi River, is
7 also conducting its own race meeting during the
8 same dates, then the purse allocation shall be as
9 follows: 50% to purses at the track where the
10 races wagered on are being conducted; 50% to
11 purses at the track where the inter-track wagering
12 licensee is accepting such wagers.

13 (iii) If the inter-track wagering is being
14 conducted by an inter-track wagering location
15 licensee, except an inter-track wagering location
16 licensee that derives its license from an
17 organization licensee located in a county with a
18 population in excess of 230,000 and bounded by the
19 Mississippi River, the entire purse allocation for
20 Illinois races shall be to purses at the track
21 where the race meeting being wagered on is being
22 held.

23 (12) The Board shall have all powers necessary and
24 proper to fully supervise and control the conduct of
25 inter-track wagering and simulcast wagering by inter-track
26 wagering licensees and inter-track wagering location

1 licensees, including, but not limited to, the following:

2 (A) The Board is vested with power to promulgate
3 reasonable rules and regulations for the purpose of
4 administering the conduct of this wagering and to
5 prescribe reasonable rules, regulations and conditions
6 under which such wagering shall be held and conducted.
7 Such rules and regulations are to provide for the
8 prevention of practices detrimental to the public
9 interest and for the best interests of said wagering
10 and to impose penalties for violations thereof.

11 (B) The Board, and any person or persons to whom it
12 delegates this power, is vested with the power to
13 enter the facilities of any licensee to determine
14 whether there has been compliance with the provisions
15 of this Act and the rules and regulations relating to
16 the conduct of such wagering.

17 (C) The Board, and any person or persons to whom it
18 delegates this power, may eject or exclude from any
19 licensee's facilities, any person whose conduct or
20 reputation is such that his presence on such premises
21 may, in the opinion of the Board, call into the
22 question the honesty and integrity of, or interfere
23 with the orderly conduct of such wagering; provided,
24 however, that no person shall be excluded or ejected
25 from such premises solely on the grounds of race,
26 color, creed, national origin, ancestry, or sex.

1 (D) (Blank).

2 (E) The Board is vested with the power to appoint
3 delegates to execute any of the powers granted to it
4 under this Section for the purpose of administering
5 this wagering and any rules and regulations
6 promulgated in accordance with this Act.

7 (F) The Board shall name and appoint a State
8 director of this wagering who shall be a
9 representative of the Board and whose duty it shall be
10 to supervise the conduct of inter-track wagering as
11 may be provided for by the rules and regulations of the
12 Board; such rules and regulation shall specify the
13 method of appointment and the Director's powers,
14 authority and duties. The Board may appoint the
15 Director of Mutuels to also serve as the State
16 director of this wagering.

17 (G) The Board is vested with the power to impose
18 civil penalties of up to \$5,000 against individuals
19 and up to \$10,000 against licensees for each violation
20 of any provision of this Act relating to the conduct of
21 this wagering, any rules adopted by the Board, any
22 order of the Board or any other action which in the
23 Board's discretion, is a detriment or impediment to
24 such wagering.

25 (13) The Department of Agriculture may enter into
26 agreements with licensees authorizing such licensees to

1 conduct inter-track wagering on races to be held at the
2 licensed race meetings conducted by the Department of
3 Agriculture. Such agreement shall specify the races of the
4 Department of Agriculture's licensed race meeting upon
5 which the licensees will conduct wagering. In the event
6 that a licensee conducts inter-track pari-mutuel wagering
7 on races from the Illinois State Fair or DuQuoin State
8 Fair which are in addition to the licensee's previously
9 approved racing program, those races shall be considered a
10 separate racing day for the purpose of determining the
11 daily handle and computing the privilege or pari-mutuel
12 tax on that daily handle as provided in Sections 27 and
13 27.1. Such agreements shall be approved by the Board
14 before such wagering may be conducted. In determining
15 whether to grant approval, the Board shall give due
16 consideration to the best interests of the public and of
17 horse racing. The provisions of paragraphs (1), (8),
18 (8.1), and (8.2) of subsection (h) of this Section which
19 are not specified in this paragraph (13) shall not apply
20 to licensed race meetings conducted by the Department of
21 Agriculture at the Illinois State Fair in Sangamon County
22 or the DuQuoin State Fair in Perry County, or to any
23 wagering conducted on those race meetings.

24 (14) An inter-track wagering location license
25 authorized by the Board in 2016 that is owned and operated
26 by a race track in Rock Island County shall be transferred

1 to a commonly owned race track in Cook County on August 12,
2 2016 (the effective date of Public Act 99-757). The
3 licensee shall retain its status in relation to purse
4 distribution under paragraph (11) of this subsection (h)
5 following the transfer to the new entity. The pari-mutuel
6 tax credit under Section 32.1 shall not be applied toward
7 any pari-mutuel tax obligation of the inter-track wagering
8 location licensee of the license that is transferred under
9 this paragraph (14).

10 (i) Notwithstanding the other provisions of this Act, the
11 conduct of wagering at wagering facilities is authorized on
12 all days, except as limited by subsection (b) of Section 19 of
13 this Act.

14 (Source: P.A. 101-31, eff. 6-28-19; 101-52, eff. 7-12-19;
15 101-81, eff. 7-12-19; 101-109, eff. 7-19-19; 102-558, eff.
16 8-20-21; revised 12-2-21.)

17 (230 ILCS 5/27) (from Ch. 8, par. 37-27)

18 Sec. 27. (a) In addition to the organization license fee
19 provided by this Act, until January 1, 2000, a graduated
20 privilege tax is hereby imposed for conducting the pari-mutuel
21 system of wagering permitted under this Act. Until January 1,
22 2000, except as provided in subsection (g) of Section 27 of
23 this Act, all of the breakage of each racing day held by any
24 licensee in the State shall be paid to the State. Until January
25 1, 2000, such daily graduated privilege tax shall be paid by

1 the licensee from the amount permitted to be retained under
2 this Act. Until January 1, 2000, each day's graduated
3 privilege tax, breakage, and Horse Racing Tax Allocation funds
4 shall be remitted to the Department of Revenue within 48 hours
5 after the close of the racing day upon which it is assessed or
6 within such other time as the Board prescribes. The privilege
7 tax hereby imposed, until January 1, 2000, shall be a flat tax
8 at the rate of 2% of the daily pari-mutuel handle except as
9 provided in Section 27.1.

10 In addition, every organization licensee, except as
11 provided in Section 27.1 of this Act, which conducts multiple
12 wagering shall pay, until January 1, 2000, as a privilege tax
13 on multiple wagers an amount equal to 1.25% of all moneys
14 wagered each day on such multiple wagers, plus an additional
15 amount equal to 3.5% of the amount wagered each day on any
16 other multiple wager which involves a single betting interest
17 on 3 or more horses. The licensee shall remit the amount of
18 such taxes to the Department of Revenue within 48 hours after
19 the close of the racing day on which it is assessed or within
20 such other time as the Board prescribes.

21 This subsection (a) shall be inoperative and of no force
22 and effect on and after January 1, 2000.

23 (a-5) Beginning on January 1, 2000, a flat pari-mutuel tax
24 at the rate of 1.5% of the daily pari-mutuel handle is imposed
25 at all pari-mutuel wagering facilities and on advance deposit
26 wagering from a location other than a wagering facility,

1 except as otherwise provided for in this subsection (a-5). In
2 addition to the pari-mutuel tax imposed on advance deposit
3 wagering pursuant to this subsection (a-5), beginning on
4 August 24, 2012 (the effective date of Public Act 97-1060), an
5 additional pari-mutuel tax at the rate of 0.25% shall be
6 imposed on advance deposit wagering. Until August 25, 2012,
7 the additional 0.25% pari-mutuel tax imposed on advance
8 deposit wagering by Public Act 96-972 shall be deposited into
9 the Quarter Horse Purse Fund, which shall be created as a
10 non-appropriated trust fund administered by the Board for
11 distribution grants to thoroughbred organization licensees for
12 payment of purses for quarter horse races conducted by the
13 organization licensee. Beginning on August 26, 2012, the
14 additional 0.25% pari-mutuel tax imposed on advance deposit
15 wagering shall be deposited into the Standardbred Purse Fund,
16 which shall be created as a non-appropriated trust fund
17 administered by the Board, for grants to the standardbred
18 organization licensees for payment of purses for standardbred
19 horse races conducted by the organization licensee.
20 Thoroughbred organization licensees may petition the Board to
21 conduct quarter horse racing and receive purse grants from the
22 Quarter Horse Purse Fund. The Board shall have complete
23 discretion in distributing the Quarter Horse Purse Fund to the
24 petitioning organization licensees. Beginning on July 26, 2010
25 (the effective date of Public Act 96-1287), a pari-mutuel tax
26 at the rate of 0.75% of the daily pari-mutuel handle is imposed

1 at a pari-mutuel facility whose license is derived from a
2 track located in a county that borders the Mississippi River
3 and conducted live racing in the previous year. The
4 pari-mutuel tax imposed by this subsection (a-5) shall be
5 remitted to the Board ~~Department of Revenue~~ within 48 hours
6 after the close of the racing day upon which it is assessed or
7 within such other time as the Board prescribes.

8 (a-10) Beginning on the date when an organization licensee
9 begins conducting gaming pursuant to an organization gaming
10 license, the following pari-mutuel tax is imposed upon an
11 organization licensee on Illinois races at the licensee's
12 racetrack:

13 1.5% of the pari-mutuel handle at or below the average
14 daily pari-mutuel handle for 2011.

15 2% of the pari-mutuel handle above the average daily
16 pari-mutuel handle for 2011 up to 125% of the average
17 daily pari-mutuel handle for 2011.

18 2.5% of the pari-mutuel handle 125% or more above the
19 average daily pari-mutuel handle for 2011 up to 150% of
20 the average daily pari-mutuel handle for 2011.

21 3% of the pari-mutuel handle 150% or more above the
22 average daily pari-mutuel handle for 2011 up to 175% of
23 the average daily pari-mutuel handle for 2011.

24 3.5% of the pari-mutuel handle 175% or more above the
25 average daily pari-mutuel handle for 2011.

26 The pari-mutuel tax imposed by this subsection (a-10)

1 shall be remitted to the Board within 48 hours after the close
2 of the racing day upon which it is assessed or within such
3 other time as the Board prescribes.

4 (b) On or before December 31, 1999, in the event that any
5 organization licensee conducts 2 separate programs of races on
6 any day, each such program shall be considered a separate
7 racing day for purposes of determining the daily handle and
8 computing the privilege tax on such daily handle as provided
9 in subsection (a) of this Section.

10 (c) Licensees shall at all times keep accurate books and
11 records of all monies wagered on each day of a race meeting and
12 of the taxes paid to the Board ~~Department of Revenue~~ under the
13 provisions of this Section. The Board or its duly authorized
14 representative or representatives shall at all reasonable
15 times have access to such records for the purpose of examining
16 and checking the same and ascertaining whether the proper
17 amount of taxes is being paid as provided. The Board shall
18 require verified reports and a statement of the total of all
19 monies wagered daily at each wagering facility upon which the
20 taxes are assessed and may prescribe forms upon which such
21 reports and statement shall be made.

22 (d) Before a license is issued or re-issued, the licensee
23 shall post a bond in the sum of \$500,000 to the State of
24 Illinois. The bond shall be used to guarantee that the
25 licensee faithfully makes the payments, keeps the books and
26 records, makes reports, and conducts games of chance in

1 conformity with this Act and the rules adopted by the Board.
2 The bond shall not be canceled by a surety on less than 30
3 days' notice in writing to the Board. If a bond is canceled and
4 the licensee fails to file a new bond with the Board in the
5 required amount on or before the effective date of
6 cancellation, the licensee's license shall be revoked. The
7 total and aggregate liability of the surety on the bond is
8 limited to the amount specified in the bond.

9 (e) No other license fee, privilege tax, excise tax, or
10 racing fee, except as provided in this Act, shall be assessed
11 or collected from any such licensee by the State.

12 (f) No other license fee, privilege tax, excise tax or
13 racing fee shall be assessed or collected from any such
14 licensee by units of local government except as provided in
15 paragraph 10.1 of subsection (h) and subsection (f) of Section
16 26 of this Act. However, any municipality that has a Board
17 licensed horse race meeting at a race track wholly within its
18 corporate boundaries or a township that has a Board licensed
19 horse race meeting at a race track wholly within the
20 unincorporated area of the township may charge a local
21 amusement tax not to exceed 10¢ per admission to such horse
22 race meeting by the enactment of an ordinance. However, any
23 municipality or county that has a Board licensed inter-track
24 wagering location facility wholly within its corporate
25 boundaries may each impose an admission fee not to exceed
26 \$1.00 per admission to such inter-track wagering location

1 facility, so that a total of not more than \$2.00 per admission
2 may be imposed. Except as provided in subparagraph (g) of
3 Section 27 of this Act, the inter-track wagering location
4 licensee shall collect any and all such fees. Inter-track
5 wagering location licensees must pay the admission fees
6 required under this subsection (f) to the municipality and
7 county no later than the 20th of the month following the month
8 such admission fees were imposed.

9 (g) Notwithstanding any provision in this Act to the
10 contrary, if in any calendar year the total taxes and fees from
11 wagering on live racing and from inter-track wagering required
12 to be collected from licensees and distributed under this Act
13 to all State and local governmental authorities exceeds the
14 amount of such taxes and fees distributed to each State and
15 local governmental authority to which each State and local
16 governmental authority was entitled under this Act for
17 calendar year 1994, then the first \$11 million of that excess
18 amount shall be allocated at the earliest possible date for
19 distribution as purse money for the succeeding calendar year.
20 Upon reaching the 1994 level, and until the excess amount of
21 taxes and fees exceeds \$11 million, the Board shall direct all
22 licensees to cease paying the subject taxes and fees and the
23 Board shall direct all licensees to allocate any such excess
24 amount for purses as follows:

25 (i) the excess amount shall be initially divided
26 between thoroughbred and standardbred purses based on the

1 thoroughbred's and standardbred's respective percentages
2 of total Illinois live wagering in calendar year 1994;

3 (ii) each thoroughbred and standardbred organization
4 licensee issued an organization licensee in that
5 succeeding allocation year shall be allocated an amount
6 equal to the product of its percentage of total Illinois
7 live thoroughbred or standardbred wagering in calendar
8 year 1994 (the total to be determined based on the sum of
9 1994 on-track wagering for all organization licensees
10 issued organization licenses in both the allocation year
11 and the preceding year) multiplied by the total amount
12 allocated for standardbred or thoroughbred purses,
13 provided that the first \$1,500,000 of the amount allocated
14 to standardbred purses under item (i) shall be allocated
15 to the Department of Agriculture to be expended with the
16 assistance and advice of the Illinois Standardbred
17 Breeders Funds Advisory Board for the purposes listed in
18 subsection (g) of Section 31 of this Act, before the
19 amount allocated to standardbred purses under item (i) is
20 allocated to standardbred organization licensees in the
21 succeeding allocation year.

22 To the extent the excess amount of taxes and fees to be
23 collected and distributed to State and local governmental
24 authorities exceeds \$11 million, that excess amount shall be
25 collected and distributed to State and local authorities as
26 provided for under this Act.

1 (Source: P.A. 101-31, eff. 6-28-19; 101-52, eff. 7-12-19;
2 102-558, eff. 8-20-21.)

3 (230 ILCS 5/28.1)

4 Sec. 28.1. Payments.

5 (a) Beginning on January 1, 2000, moneys collected by the
6 ~~Department of Revenue and the Racing~~ Board pursuant to Section
7 26 or Section 27 of this Act shall be deposited into the Horse
8 Racing Fund, which is hereby created as a special fund in the
9 State Treasury.

10 (b) Appropriations, as approved by the General Assembly,
11 may be made from the Horse Racing Fund to the Board to pay the
12 salaries of the Board members, secretary, stewards, directors
13 of mutuels, veterinarians, representatives, accountants,
14 clerks, stenographers, inspectors and other employees of the
15 Board, and all expenses of the Board incident to the
16 administration of this Act, including, but not limited to, all
17 expenses and salaries incident to the taking of saliva and
18 urine samples in accordance with the rules and regulations of
19 the Board.

20 (c) (Blank).

21 (d) Beginning January 1, 2000, payments to all programs in
22 existence on the effective date of this amendatory Act of 1999
23 that are identified in Sections 26(c), 26(f), 26(h)(11)(C),
24 and 28, subsections (a), (b), (c), (d), (e), (f), (g), and (h)
25 of Section 30, and subsections (a), (b), (c), (d), (e), (f),

1 (g), and (h) of Section 31 shall be made from the General
2 Revenue Fund at the funding levels determined by amounts paid
3 under this Act in calendar year 1998. Beginning on the
4 effective date of this amendatory Act of the 93rd General
5 Assembly, payments to the Peoria Park District shall be made
6 from the General Revenue Fund at the funding level determined
7 by amounts paid to that park district for museum purposes
8 under this Act in calendar year 1994.

9 If an inter-track wagering location licensee's facility
10 changes its location, then the payments associated with that
11 facility under this subsection (d) for museum purposes shall
12 be paid to the park district in the area where the facility
13 relocates, and the payments shall be used for museum purposes.
14 If the facility does not relocate to a park district, then the
15 payments shall be paid to the taxing district that is
16 responsible for park or museum expenditures.

17 (e) Beginning July 1, 2006, the payment authorized under
18 subsection (d) to museums and aquariums located in park
19 districts of over 500,000 population shall be paid to museums,
20 aquariums, and zoos in amounts determined by Museums in the
21 Park, an association of museums, aquariums, and zoos located
22 on Chicago Park District property.

23 (f) Beginning July 1, 2007, the Children's Discovery
24 Museum in Normal, Illinois shall receive payments from the
25 General Revenue Fund at the funding level determined by the
26 amounts paid to the Miller Park Zoo in Bloomington, Illinois

1 under this Section in calendar year 2006.

2 (g) On August 31, 2021, after subtracting all lapse period
3 spending from the June 30 balance of the prior fiscal year, the
4 Comptroller shall transfer to the Horse Racing Purse Equity
5 Fund 50% of the balance within the Horse Racing Fund.

6 (Source: P.A. 102-16, eff. 6-17-21.)

7 (230 ILCS 5/31.1) (from Ch. 8, par. 37-31.1)

8 Sec. 31.1. (a) Unless subsection (a-5) applies,
9 organization licensees collectively shall contribute annually
10 to charity the sum of \$750,000 to non-profit organizations
11 that provide medical and family, counseling, and similar
12 services to persons who reside or work on the backstretch of
13 Illinois racetracks. Unless subsection (a-5) applies, these
14 contributions shall be collected as follows: (i) no later than
15 July 1st of each year the Board shall assess each organization
16 licensee, except those tracks located in Madison County, which
17 tracks shall pay \$30,000 annually apiece into the Board
18 charity fund, that amount which equals \$690,000 multiplied by
19 the amount of pari-mutuel wagering handled by the organization
20 licensee in the year preceding assessment and divided by the
21 total pari-mutuel wagering handled by all Illinois
22 organization licensees, except those tracks located in Madison
23 and Rock Island counties, in the year preceding assessment;
24 (ii) notice of the assessed contribution shall be mailed to
25 each organization licensee; (iii) within thirty days of its

1 receipt of such notice, each organization licensee shall remit
2 the assessed contribution to the Board. Unless subsection
3 (a-5) applies, if an organization licensee commences operation
4 of gaming at its facility pursuant to an organization gaming
5 license under the Illinois Gambling Act, then the organization
6 licensee shall contribute an additional \$83,000 per year
7 beginning in the year subsequent to the first year in which the
8 organization licensee begins receiving funds from gaming
9 pursuant to an organization gaming license. If an organization
10 licensee wilfully fails to so remit the contribution, the
11 Board may revoke its license to conduct horse racing.

12 (a-5) If (1) an organization licensee that did not operate
13 live racing in 2017 is awarded racing dates in 2018 or in any
14 subsequent year and (2) all organization licensees are
15 operating gaming pursuant to an organization gaming license
16 under the Illinois Gambling Act, then subsection (a) does not
17 apply and organization licensees collectively shall contribute
18 annually to charity the sum of \$1,000,000 to non-profit
19 organizations that provide medical and family, counseling, and
20 similar services to persons who reside or work on the
21 backstretch of Illinois racetracks. These contributions shall
22 be collected as follows: (i) no later than July 1st of each
23 year the Board shall assess each organization licensee an
24 amount based on the proportionate amount of live racing days
25 in the calendar year for which the Board has awarded to the
26 organization licensee out of the total aggregate number of

1 live racing days awarded; (ii) notice of the assessed
2 contribution shall be mailed to each organization licensee;
3 (iii) within 30 days after its receipt of such notice, each
4 organization licensee shall remit the assessed contribution to
5 the Board. If an organization licensee willfully fails to so
6 remit the contribution, the Board may revoke its license to
7 conduct horse racing.

8 (b) No later than October 1st of each year, any qualified
9 charitable organization seeking an allotment of contributed
10 funds shall submit to the Board an application for those
11 funds, using the Board's approved form. The ~~No later than~~
12 ~~December 31st of each year, the~~ Board shall distribute all
13 such amounts collected that year to such charitable
14 organization applicants on a schedule determined by the Board,
15 based on the charitable organization's estimated expenditures
16 related to this grant. Any funds not expended by the grantee in
17 a grant year shall be distributed to the charitable
18 organization or charitable organizations selected in the next
19 grant year after the funds are recovered in addition to the
20 amounts specified in subsections (a) and (a-5).

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

22 (230 ILCS 5/34.3 rep.)

23 Section 10. The Illinois Horse Racing Act of 1975 is
24 amended by repealing Section 34.3.

25 Section 99. Effective date. This Act takes effect upon

1 becoming law.