



## 103RD GENERAL ASSEMBLY

### State of Illinois

### 2023 and 2024

#### HB1458

Introduced 1/31/2023, by Rep. Tony M. McCombie

#### SYNOPSIS AS INTRODUCED:

30 ILCS 105/6z-17	from Ch. 127, par. 142z-17
35 ILCS 505/8	from Ch. 120, par. 424
50 ILCS 750/30	
230 ILCS 10/12	from Ch. 120, par. 2412
230 ILCS 10/13	from Ch. 120, par. 2413
230 ILCS 40/75	

Amends the State Finance Act, the Motor Fuel Tax Law, the Emergency Telephone System Act, the Riverboat Gambling Act, and the Video Gaming Act. Provides that, in the absence of an appropriation for any State fiscal year, moneys that are required to be distributed to units of local government and other entities from the State and Local Sales Tax Reform Fund, the Motor Fuel Tax Fund, the State Gaming Fund, the Local Government Video Gaming Distributive Fund, and the Statewide 9-1-1 Fund are subject to a continuing appropriation. Effective immediately.

LRB103 05806 HLH 50826 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The State Finance Act is amended by changing  
5 Section 6z-17 as follows:

6 (30 ILCS 105/6z-17) (from Ch. 127, par. 142z-17)

7 Sec. 6z-17. State and Local Sales Tax Reform Fund.

8 (a) After deducting the amount transferred to the Tax  
9 Compliance and Administration Fund under subsection (b), of  
10 the money paid into the State and Local Sales Tax Reform Fund:  
11 (i) municipalities ~~subject to appropriation to the Department~~  
12 ~~of Revenue, Municipalities~~ having 1,000,000 or more  
13 inhabitants shall receive 20% and may expend such amount to  
14 fund and establish a program for developing and coordinating  
15 public and private resources targeted to meet the affordable  
16 housing needs of low-income and very low-income households  
17 within such municipality, (ii) 10% shall be transferred into  
18 the Regional Transportation Authority Occupation and Use Tax  
19 Replacement Fund, a special fund in the State treasury which  
20 is hereby created, (iii) until July 1, 2013, subject to  
21 appropriation to the Department of Transportation, the Madison  
22 County Mass Transit District shall receive .6%, and beginning  
23 on July 1, 2013, ~~subject to appropriation to the Department of~~

1 ~~Revenue~~, 0.6% shall be distributed each month out of the Fund  
2 to the Madison County Mass Transit District, (iv) the  
3 following amounts, plus any cumulative deficiency in such  
4 transfers for prior months, shall be transferred monthly into  
5 the Build Illinois Fund and credited to the Build Illinois  
6 Bond Account therein:

7 Fiscal Year	Amount
8 1990	\$2,700,000
9 1991	1,850,000
10 1992	2,750,000
11 1993	2,950,000

12 From Fiscal Year 1994 through Fiscal Year 2025 the  
13 transfer shall total \$3,150,000 monthly, plus any cumulative  
14 deficiency in such transfers for prior months, and (v) the  
15 remainder of the money paid into the State and Local Sales Tax  
16 Reform Fund shall be transferred into the Local Government  
17 Distributive Fund and, except for municipalities with  
18 1,000,000 or more inhabitants which shall receive no portion  
19 of such remainder, shall be distributed, ~~subject to~~  
20 ~~appropriation~~, in the manner provided by Section 2 of "An Act  
21 in relation to State revenue sharing with local government  
22 entities", approved July 31, 1969, as now or hereafter  
23 amended. Municipalities with more than 50,000 inhabitants  
24 according to the 1980 U.S. Census and located within the Metro  
25 East Mass Transit District receiving funds pursuant to  
26 provision (v) of this paragraph may expend such amounts to

1 fund and establish a program for developing and coordinating  
2 public and private resources targeted to meet the affordable  
3 housing needs of low-income and very low-income households  
4 within such municipality.

5 Moneys transferred from the Grocery Tax Replacement Fund  
6 to the State and Local Sales Tax Reform Fund under Section  
7 6z-130 shall be treated under this Section in the same manner  
8 as if they had been remitted with the return on which they were  
9 reported.

10 Absent an enacted appropriation in any State fiscal year,  
11 this subsection shall constitute a continuing appropriation to  
12 the Department of Revenue of all amounts necessary for the  
13 purposes of making the transfers and distributions under this  
14 subsection (a). If an appropriation to the Department of  
15 Revenue of the amounts directed under this subsection is  
16 enacted on or after July 1 of any calendar year, the continuing  
17 appropriation shall discontinue for that State fiscal year,  
18 and the enacted appropriation shall supersede the continuing  
19 appropriation for that State fiscal year.

20 (b) Beginning on the first day of the first calendar month  
21 to occur on or after the effective date of this amendatory Act  
22 of the 98th General Assembly, each month the Department of  
23 Revenue shall certify to the State Comptroller and the State  
24 Treasurer, and the State Comptroller shall order transferred  
25 and the State Treasurer shall transfer from the State and  
26 Local Sales Tax Reform Fund to the Tax Compliance and

1 Administration Fund, an amount equal to 1/12 of 5% of 20% of  
2 the cash receipts collected during the preceding fiscal year  
3 by the Audit Bureau of the Department of Revenue under the Use  
4 Tax Act, the Service Use Tax Act, the Service Occupation Tax  
5 Act, the Retailers' Occupation Tax Act, and associated local  
6 occupation and use taxes administered by the Department. The  
7 amount distributed under subsection (a) each month shall first  
8 be reduced by the amount transferred to the Tax Compliance and  
9 Administration Fund under this subsection (b). Moneys  
10 transferred to the Tax Compliance and Administration Fund  
11 under this subsection (b) shall be used, subject to  
12 appropriation, to fund additional auditors and compliance  
13 personnel at the Department of Revenue.

14 (Source: P.A. 102-700, eff. 4-19-22.)

15 Section 10. The Motor Fuel Tax Law is amended by changing  
16 Section 8 as follows:

17 (35 ILCS 505/8) (from Ch. 120, par. 424)

18 Sec. 8. Except as provided in subsection (a-1) of this  
19 Section, Section 8a, subdivision (h)(1) of Section 12a,  
20 Section 13a.6, and items 13, 14, 15, and 16 of Section 15, all  
21 money received by the Department under this Act, including  
22 payments made to the Department by member jurisdictions  
23 participating in the International Fuel Tax Agreement, shall  
24 be deposited in a special fund in the State treasury, to be

1 known as the "Motor Fuel Tax Fund", and shall be used as  
2 follows:

3 (a) 2 1/2 cents per gallon of the tax collected on special  
4 fuel under paragraph (b) of Section 2 and Section 13a of this  
5 Act shall be transferred to the State Construction Account  
6 Fund in the State Treasury; the remainder of the tax collected  
7 on special fuel under paragraph (b) of Section 2 and Section  
8 13a of this Act shall be deposited into the Road Fund;

9 (a-1) Beginning on July 1, 2019, an amount equal to the  
10 amount of tax collected under subsection (a) of Section 2 as a  
11 result of the increase in the tax rate under Public Act 101-32  
12 shall be transferred each month into the Transportation  
13 Renewal Fund;

14 (b) \$420,000 shall be transferred each month to the State  
15 Boating Act Fund to be used by the Department of Natural  
16 Resources for the purposes specified in Article X of the Boat  
17 Registration and Safety Act;

18 (c) \$3,500,000 shall be transferred each month to the  
19 Grade Crossing Protection Fund to be used as follows: not less  
20 than \$12,000,000 each fiscal year shall be used for the  
21 construction or reconstruction of rail highway grade  
22 separation structures; \$5,500,000 in fiscal year 2022 and each  
23 fiscal year thereafter shall be transferred to the  
24 Transportation Regulatory Fund and shall be used to pay the  
25 cost of administration of the Illinois Commerce Commission's  
26 railroad safety program in connection with its duties under

1 subsection (3) of Section 18c-7401 of the Illinois Vehicle  
2 Code, with the remainder to be used by the Department of  
3 Transportation upon order of the Illinois Commerce Commission,  
4 to pay that part of the cost apportioned by such Commission to  
5 the State to cover the interest of the public in the use of  
6 highways, roads, streets, or pedestrian walkways in the county  
7 highway system, township and district road system, or  
8 municipal street system as defined in the Illinois Highway  
9 Code, as the same may from time to time be amended, for  
10 separation of grades, for installation, construction or  
11 reconstruction of crossing protection or reconstruction,  
12 alteration, relocation including construction or improvement  
13 of any existing highway necessary for access to property or  
14 improvement of any grade crossing and grade crossing surface  
15 including the necessary highway approaches thereto of any  
16 railroad across the highway or public road, or for the  
17 installation, construction, reconstruction, or maintenance of  
18 safety treatments to deter trespassing or a pedestrian walkway  
19 over or under a railroad right-of-way, as provided for in and  
20 in accordance with Section 18c-7401 of the Illinois Vehicle  
21 Code. The Commission may order up to \$2,000,000 per year in  
22 Grade Crossing Protection Fund moneys for the improvement of  
23 grade crossing surfaces and up to \$300,000 per year for the  
24 maintenance and renewal of 4-quadrant gate vehicle detection  
25 systems located at non-high speed rail grade crossings. In  
26 entering orders for projects for which payments from the Grade

1 Crossing Protection Fund will be made, the Commission shall  
2 account for expenditures authorized by the orders on a cash  
3 rather than an accrual basis. For purposes of this requirement  
4 an "accrual basis" assumes that the total cost of the project  
5 is expended in the fiscal year in which the order is entered,  
6 while a "cash basis" allocates the cost of the project among  
7 fiscal years as expenditures are actually made. To meet the  
8 requirements of this subsection, the Illinois Commerce  
9 Commission shall develop annual and 5-year project plans of  
10 rail crossing capital improvements that will be paid for with  
11 moneys from the Grade Crossing Protection Fund. The annual  
12 project plan shall identify projects for the succeeding fiscal  
13 year and the 5-year project plan shall identify projects for  
14 the 5 directly succeeding fiscal years. The Commission shall  
15 submit the annual and 5-year project plans for this Fund to the  
16 Governor, the President of the Senate, the Senate Minority  
17 Leader, the Speaker of the House of Representatives, and the  
18 Minority Leader of the House of Representatives on the first  
19 Wednesday in April of each year;

20 (d) of the amount remaining after allocations provided for  
21 in subsections (a), (a-1), (b), and (c), a sufficient amount  
22 shall be reserved to pay all of the following:

23 (1) the costs of the Department of Revenue in  
24 administering this Act;

25 (2) the costs of the Department of Transportation in  
26 performing its duties imposed by the Illinois Highway Code



1 for supervising the use of motor fuel tax funds  
2 apportioned to municipalities, counties and road  
3 districts;

4 (3) refunds provided for in Section 13, refunds for  
5 overpayment of decal fees paid under Section 13a.4 of this  
6 Act, and refunds provided for under the terms of the  
7 International Fuel Tax Agreement referenced in Section  
8 14a;

9 (4) from October 1, 1985 until June 30, 1994, the  
10 administration of the Vehicle Emissions Inspection Law,  
11 which amount shall be certified monthly by the  
12 Environmental Protection Agency to the State Comptroller  
13 and shall promptly be transferred by the State Comptroller  
14 and Treasurer from the Motor Fuel Tax Fund to the Vehicle  
15 Inspection Fund, and for the period July 1, 1994 through  
16 June 30, 2000, one-twelfth of \$25,000,000 each month, for  
17 the period July 1, 2000 through June 30, 2003, one-twelfth  
18 of \$30,000,000 each month, and \$15,000,000 on July 1,  
19 2003, and \$15,000,000 on January 1, 2004, and \$15,000,000  
20 on each July 1 and October 1, or as soon thereafter as may  
21 be practical, during the period July 1, 2004 through June  
22 30, 2012, and \$30,000,000 on June 1, 2013, or as soon  
23 thereafter as may be practical, and \$15,000,000 on July 1  
24 and October 1, or as soon thereafter as may be practical,  
25 during the period of July 1, 2013 through June 30, 2015,  
26 for the administration of the Vehicle Emissions Inspection

1 Law of 2005, to be transferred by the State Comptroller  
2 and Treasurer from the Motor Fuel Tax Fund into the  
3 Vehicle Inspection Fund;

4 (4.5) beginning on July 1, 2019, the costs of the  
5 Environmental Protection Agency for the administration of  
6 the Vehicle Emissions Inspection Law of 2005 shall be  
7 paid, subject to appropriation, from the Motor Fuel Tax  
8 Fund into the Vehicle Inspection Fund; beginning in 2019,  
9 no later than December 31 of each year, or as soon  
10 thereafter as practical, the State Comptroller shall  
11 direct and the State Treasurer shall transfer from the  
12 Vehicle Inspection Fund to the Motor Fuel Tax Fund any  
13 balance remaining in the Vehicle Inspection Fund in excess  
14 of \$2,000,000;

15 (5) amounts ordered paid by the Court of Claims; and

16 (6) payment of motor fuel use taxes due to member  
17 jurisdictions under the terms of the International Fuel  
18 Tax Agreement. The Department shall certify these amounts  
19 to the Comptroller by the 15th day of each month; the  
20 Comptroller shall cause orders to be drawn for such  
21 amounts, and the Treasurer shall administer those amounts  
22 on or before the last day of each month;

23 (e) after allocations for the purposes set forth in  
24 subsections (a), (a-1), (b), (c), and (d), the remaining  
25 amount shall be apportioned as follows:

26 (1) Until January 1, 2000, 58.4%, and beginning

1 January 1, 2000, 45.6% shall be deposited as follows:

2 (A) 37% into the State Construction Account Fund,

3 and

4 (B) 63% into the Road Fund, \$1,250,000 of which  
5 shall be reserved each month for the Department of  
6 Transportation to be used in accordance with the  
7 provisions of Sections 6-901 through 6-906 of the  
8 Illinois Highway Code;

9 (2) Until January 1, 2000, 41.6%, and beginning  
10 January 1, 2000, 54.4% shall be transferred to the  
11 Department of Transportation to be distributed as follows:

12 (A) 49.10% to the municipalities of the State,

13 (B) 16.74% to the counties of the State having  
14 1,000,000 or more inhabitants,

15 (C) 18.27% to the counties of the State having  
16 less than 1,000,000 inhabitants,

17 (D) 15.89% to the road districts of the State.

18 Absent an enacted appropriation in any State fiscal year,  
19 this subsection shall constitute a continuing appropriation to  
20 the Department of Transportation of all amounts necessary for  
21 the purpose of making distributions to municipalities,  
22 counties, and road districts, as provided in paragraph (2) of  
23 this subsection (e). If an appropriation to the Department of  
24 Transportation of the amounts directed under this subsection  
25 (e) is enacted on or after July 1 of any calendar year, then  
26 the continuing appropriation shall discontinue for that State

1 fiscal year, and the enacted appropriation shall supersede the  
2 continuing appropriation for that State fiscal year.

3         If a township is dissolved under Article 24 of the  
4 Township Code, McHenry County shall receive any moneys  
5 that would have been distributed to the township under  
6 this subparagraph, except that a municipality that assumes  
7 the powers and responsibilities of a road district under  
8 paragraph (6) of Section 24-35 of the Township Code shall  
9 receive any moneys that would have been distributed to the  
10 township in a percent equal to the area of the dissolved  
11 road district or portion of the dissolved road district  
12 over which the municipality assumed the powers and  
13 responsibilities compared to the total area of the  
14 dissolved township. The moneys received under this  
15 subparagraph shall be used in the geographic area of the  
16 dissolved township. If a township is reconstituted as  
17 provided under Section 24-45 of the Township Code, McHenry  
18 County or a municipality shall no longer be distributed  
19 moneys under this subparagraph.

20         As soon as may be after the first day of each month, the  
21 Department of Transportation shall allot to each municipality  
22 its share of the amount apportioned to the several  
23 municipalities which shall be in proportion to the population  
24 of such municipalities as determined by the last preceding  
25 municipal census if conducted by the Federal Government or  
26 Federal census. If territory is annexed to any municipality

1 subsequent to the time of the last preceding census the  
2 corporate authorities of such municipality may cause a census  
3 to be taken of such annexed territory and the population so  
4 ascertained for such territory shall be added to the  
5 population of the municipality as determined by the last  
6 preceding census for the purpose of determining the allotment  
7 for that municipality. If the population of any municipality  
8 was not determined by the last Federal census preceding any  
9 apportionment, the apportionment to such municipality shall be  
10 in accordance with any census taken by such municipality. Any  
11 municipal census used in accordance with this Section shall be  
12 certified to the Department of Transportation by the clerk of  
13 such municipality, and the accuracy thereof shall be subject  
14 to approval of the Department which may make such corrections  
15 as it ascertains to be necessary.

16 As soon as may be after the first day of each month, the  
17 Department of Transportation shall allot to each county its  
18 share of the amount apportioned to the several counties of the  
19 State as herein provided. Each allotment to the several  
20 counties having less than 1,000,000 inhabitants shall be in  
21 proportion to the amount of motor vehicle license fees  
22 received from the residents of such counties, respectively,  
23 during the preceding calendar year. The Secretary of State  
24 shall, on or before April 15 of each year, transmit to the  
25 Department of Transportation a full and complete report  
26 showing the amount of motor vehicle license fees received from

1 the residents of each county, respectively, during the  
2 preceding calendar year. The Department of Transportation  
3 shall, each month, use for allotment purposes the last such  
4 report received from the Secretary of State.

5 As soon as may be after the first day of each month, the  
6 Department of Transportation shall allot to the several  
7 counties their share of the amount apportioned for the use of  
8 road districts. The allotment shall be apportioned among the  
9 several counties in the State in the proportion which the  
10 total mileage of township or district roads in the respective  
11 counties bears to the total mileage of all township and  
12 district roads in the State. Funds allotted to the respective  
13 counties for the use of road districts therein shall be  
14 allocated to the several road districts in the county in the  
15 proportion which the total mileage of such township or  
16 district roads in the respective road districts bears to the  
17 total mileage of all such township or district roads in the  
18 county. After July 1 of any year prior to 2011, no allocation  
19 shall be made for any road district unless it levied a tax for  
20 road and bridge purposes in an amount which will require the  
21 extension of such tax against the taxable property in any such  
22 road district at a rate of not less than either .08% of the  
23 value thereof, based upon the assessment for the year  
24 immediately prior to the year in which such tax was levied and  
25 as equalized by the Department of Revenue or, in DuPage  
26 County, an amount equal to or greater than \$12,000 per mile of

1 road under the jurisdiction of the road district, whichever is  
2 less. Beginning July 1, 2011 and each July 1 thereafter, an  
3 allocation shall be made for any road district if it levied a  
4 tax for road and bridge purposes. In counties other than  
5 DuPage County, if the amount of the tax levy requires the  
6 extension of the tax against the taxable property in the road  
7 district at a rate that is less than 0.08% of the value  
8 thereof, based upon the assessment for the year immediately  
9 prior to the year in which the tax was levied and as equalized  
10 by the Department of Revenue, then the amount of the  
11 allocation for that road district shall be a percentage of the  
12 maximum allocation equal to the percentage obtained by  
13 dividing the rate extended by the district by 0.08%. In DuPage  
14 County, if the amount of the tax levy requires the extension of  
15 the tax against the taxable property in the road district at a  
16 rate that is less than the lesser of (i) 0.08% of the value of  
17 the taxable property in the road district, based upon the  
18 assessment for the year immediately prior to the year in which  
19 such tax was levied and as equalized by the Department of  
20 Revenue, or (ii) a rate that will yield an amount equal to  
21 \$12,000 per mile of road under the jurisdiction of the road  
22 district, then the amount of the allocation for the road  
23 district shall be a percentage of the maximum allocation equal  
24 to the percentage obtained by dividing the rate extended by  
25 the district by the lesser of (i) 0.08% or (ii) the rate that  
26 will yield an amount equal to \$12,000 per mile of road under

1 the jurisdiction of the road district.

2 Prior to 2011, if any road district has levied a special  
3 tax for road purposes pursuant to Sections 6-601, 6-602, and  
4 6-603 of the Illinois Highway Code, and such tax was levied in  
5 an amount which would require extension at a rate of not less  
6 than .08% of the value of the taxable property thereof, as  
7 equalized or assessed by the Department of Revenue, or, in  
8 DuPage County, an amount equal to or greater than \$12,000 per  
9 mile of road under the jurisdiction of the road district,  
10 whichever is less, such levy shall, however, be deemed a  
11 proper compliance with this Section and shall qualify such  
12 road district for an allotment under this Section. Beginning  
13 in 2011 and thereafter, if any road district has levied a  
14 special tax for road purposes under Sections 6-601, 6-602, and  
15 6-603 of the Illinois Highway Code, and the tax was levied in  
16 an amount that would require extension at a rate of not less  
17 than 0.08% of the value of the taxable property of that road  
18 district, as equalized or assessed by the Department of  
19 Revenue or, in DuPage County, an amount equal to or greater  
20 than \$12,000 per mile of road under the jurisdiction of the  
21 road district, whichever is less, that levy shall be deemed a  
22 proper compliance with this Section and shall qualify such  
23 road district for a full, rather than proportionate, allotment  
24 under this Section. If the levy for the special tax is less  
25 than 0.08% of the value of the taxable property, or, in DuPage  
26 County if the levy for the special tax is less than the lesser



1 of (i) 0.08% or (ii) \$12,000 per mile of road under the  
2 jurisdiction of the road district, and if the levy for the  
3 special tax is more than any other levy for road and bridge  
4 purposes, then the levy for the special tax qualifies the road  
5 district for a proportionate, rather than full, allotment  
6 under this Section. If the levy for the special tax is equal to  
7 or less than any other levy for road and bridge purposes, then  
8 any allotment under this Section shall be determined by the  
9 other levy for road and bridge purposes.

10 Prior to 2011, if a township has transferred to the road  
11 and bridge fund money which, when added to the amount of any  
12 tax levy of the road district would be the equivalent of a tax  
13 levy requiring extension at a rate of at least .08%, or, in  
14 DuPage County, an amount equal to or greater than \$12,000 per  
15 mile of road under the jurisdiction of the road district,  
16 whichever is less, such transfer, together with any such tax  
17 levy, shall be deemed a proper compliance with this Section  
18 and shall qualify the road district for an allotment under  
19 this Section.

20 In counties in which a property tax extension limitation  
21 is imposed under the Property Tax Extension Limitation Law,  
22 road districts may retain their entitlement to a motor fuel  
23 tax allotment or, beginning in 2011, their entitlement to a  
24 full allotment if, at the time the property tax extension  
25 limitation was imposed, the road district was levying a road  
26 and bridge tax at a rate sufficient to entitle it to a motor

1 fuel tax allotment and continues to levy the maximum allowable  
2 amount after the imposition of the property tax extension  
3 limitation. Any road district may in all circumstances retain  
4 its entitlement to a motor fuel tax allotment or, beginning in  
5 2011, its entitlement to a full allotment if it levied a road  
6 and bridge tax in an amount that will require the extension of  
7 the tax against the taxable property in the road district at a  
8 rate of not less than 0.08% of the assessed value of the  
9 property, based upon the assessment for the year immediately  
10 preceding the year in which the tax was levied and as equalized  
11 by the Department of Revenue or, in DuPage County, an amount  
12 equal to or greater than \$12,000 per mile of road under the  
13 jurisdiction of the road district, whichever is less.

14 As used in this Section, the term "road district" means  
15 any road district, including a county unit road district,  
16 provided for by the Illinois Highway Code; and the term  
17 "township or district road" means any road in the township and  
18 district road system as defined in the Illinois Highway Code.  
19 For the purposes of this Section, "township or district road"  
20 also includes such roads as are maintained by park districts,  
21 forest preserve districts and conservation districts. The  
22 Department of Transportation shall determine the mileage of  
23 all township and district roads for the purposes of making  
24 allotments and allocations of motor fuel tax funds for use in  
25 road districts.

26 Payment of motor fuel tax moneys to municipalities and

1 counties shall be made as soon as possible after the allotment  
2 is made. The treasurer of the municipality or county may  
3 invest these funds until their use is required and the  
4 interest earned by these investments shall be limited to the  
5 same uses as the principal funds.

6 (Source: P.A. 101-32, eff. 6-28-19; 101-230, eff. 8-9-19;  
7 101-493, eff. 8-23-19; 102-16, eff. 6-17-21; 102-558, eff.  
8 8-20-21; 102-699, eff. 4-19-22.)

9 Section 15. The Emergency Telephone System Act is amended  
10 by changing Section 30 as follows:

11 (50 ILCS 750/30)

12 (Section scheduled to be repealed on December 31, 2023)

13 Sec. 30. Statewide 9-1-1 Fund; surcharge disbursement.

14 (a) A special fund in the State treasury known as the  
15 Wireless Service Emergency Fund shall be renamed the Statewide  
16 9-1-1 Fund. Any appropriations made from the Wireless Service  
17 Emergency Fund shall be payable from the Statewide 9-1-1 Fund.  
18 The Fund shall consist of the following:

19 (1) 9-1-1 wireless surcharges assessed under the  
20 Wireless Emergency Telephone Safety Act.

21 (2) 9-1-1 surcharges assessed under Section 20 of this  
22 Act.

23 (3) Prepaid wireless 9-1-1 surcharges assessed under  
24 Section 15 of the Prepaid Wireless 9-1-1 Surcharge Act.

1           (4) Any appropriations, grants, or gifts made to the  
2 Fund.

3           (5) Any income from interest, premiums, gains, or  
4 other earnings on moneys in the Fund.

5           (6) Money from any other source that is deposited in  
6 or transferred to the Fund.

7           (b) Subject to appropriation and availability of funds,  
8 the Illinois State Police shall distribute the 9-1-1  
9 surcharges monthly as follows:

10           (1) From each surcharge collected and remitted under  
11 Section 20 of this Act:

12           (A) \$0.013 shall be distributed monthly in equal  
13 amounts to each County Emergency Telephone System  
14 Board in counties with a population under 100,000  
15 according to the most recent census data which is  
16 authorized to serve as a primary wireless 9-1-1 public  
17 safety answering point for the county and to provide  
18 wireless 9-1-1 service as prescribed by subsection (b)  
19 of Section 15.6a of this Act, and which does provide  
20 such service.

21           (B) \$0.033 shall be transferred by the Comptroller  
22 at the direction of the Illinois State Police to the  
23 Wireless Carrier Reimbursement Fund until June 30,  
24 2017; from July 1, 2017 through June 30, 2018, \$0.026  
25 shall be transferred; from July 1, 2018 through June  
26 30, 2019, \$0.020 shall be transferred; from July 1,

1           2019, through June 30, 2020, \$0.013 shall be  
2 transferred; from July 1, 2020 through June 30, 2021,  
3 \$0.007 will be transferred; and after June 30, 2021,  
4 no transfer shall be made to the Wireless Carrier  
5 Reimbursement Fund.

6           (C) Until December 31, 2017, \$0.007 and on and  
7 after January 1, 2018, \$0.017 shall be used to cover  
8 the Illinois State Police's administrative costs.

9           (D) Beginning January 1, 2018, until June 30,  
10 2020, \$0.12, and on and after July 1, 2020, \$0.04 shall  
11 be used to make monthly proportional grants to the  
12 appropriate 9-1-1 Authority currently taking wireless  
13 9-1-1 based upon the United States Postal Zip Code of  
14 the billing addresses of subscribers wireless  
15 carriers.

16           (E) Until June 30, 2023, \$0.05 shall be used by the  
17 Illinois State Police for grants for NG9-1-1 expenses,  
18 with priority given to 9-1-1 Authorities that provide  
19 9-1-1 service within the territory of a Large Electing  
20 Provider as defined in Section 13-406.1 of the Public  
21 Utilities Act.

22           (F) On and after July 1, 2020, \$0.13 shall be used  
23 for the implementation of and continuing expenses for  
24 the Statewide NG9-1-1 system.

25           (2) After disbursements under paragraph (1) of this  
26 subsection (b), all remaining funds in the Statewide 9-1-1

1 Fund shall be disbursed in the following priority order:

2 (A) The Fund shall pay monthly to:

3 (i) the 9-1-1 Authorities that imposed  
4 surcharges under Section 15.3 of this Act and were  
5 required to report to the Illinois Commerce  
6 Commission under Section 27 of the Wireless  
7 Emergency Telephone Safety Act on October 1, 2014,  
8 except a 9-1-1 Authority in a municipality with a  
9 population in excess of 500,000, an amount equal  
10 to the average monthly wireline and VoIP surcharge  
11 revenue attributable to the most recent 12-month  
12 period reported to the Illinois State Police under  
13 that Section for the October 1, 2014 filing,  
14 subject to the power of the Illinois State Police  
15 to investigate the amount reported and adjust the  
16 number by order under Article X of the Public  
17 Utilities Act, so that the monthly amount paid  
18 under this item accurately reflects one-twelfth of  
19 the aggregate wireline and VoIP surcharge revenue  
20 properly attributable to the most recent 12-month  
21 period reported to the Commission; or

22 (ii) county qualified governmental entities  
23 that did not impose a surcharge under Section 15.3  
24 as of December 31, 2015, and counties that did not  
25 impose a surcharge as of June 30, 2015, an amount  
26 equivalent to their population multiplied by .37

1 multiplied by the rate of \$0.69; counties that are  
2 not county qualified governmental entities and  
3 that did not impose a surcharge as of December 31,  
4 2015, shall not begin to receive the payment  
5 provided for in this subsection until E9-1-1 and  
6 wireless E9-1-1 services are provided within their  
7 counties; or

8 (iii) counties without 9-1-1 service that had  
9 a surcharge in place by December 31, 2015, an  
10 amount equivalent to their population multiplied  
11 by .37 multiplied by their surcharge rate as  
12 established by the referendum.

13 (B) All 9-1-1 network costs for systems outside of  
14 municipalities with a population of at least 500,000  
15 shall be paid by the Illinois State Police directly to  
16 the vendors.

17 (C) All expenses incurred by the Administrator and  
18 the Statewide 9-1-1 Advisory Board and costs  
19 associated with procurement under Section 15.6b  
20 including requests for information and requests for  
21 proposals.

22 (D) Funds may be held in reserve by the Statewide  
23 9-1-1 Advisory Board and disbursed by the Illinois  
24 State Police for grants under Section 15.4b of this  
25 Act and for NG9-1-1 expenses up to \$12.5 million per  
26 year in State fiscal years 2016 and 2017; up to \$20

1 million in State fiscal year 2018; up to \$20.9 million  
2 in State fiscal year 2019; up to \$15.3 million in State  
3 fiscal year 2020; up to \$16.2 million in State fiscal  
4 year 2021; up to \$23.1 million in State fiscal year  
5 2022; and up to \$17.0 million per year for State fiscal  
6 year 2023 and each year thereafter. The amount held in  
7 reserve in State fiscal years 2021, 2022, and 2023  
8 shall not be less than \$6.5 million. Disbursements  
9 under this subparagraph (D) shall be prioritized as  
10 follows: (i) consolidation grants prioritized under  
11 subsection (a) of Section 15.4b of this Act; (ii)  
12 NG9-1-1 expenses; and (iii) consolidation grants under  
13 Section 15.4b of this Act for consolidation expenses  
14 incurred between January 1, 2010, and January 1, 2016.

15 (E) All remaining funds per remit month shall be  
16 used to make monthly proportional grants to the  
17 appropriate 9-1-1 Authority currently taking wireless  
18 9-1-1 based upon the United States Postal Zip Code of  
19 the billing addresses of subscribers of wireless  
20 carriers.

21 (c) The moneys deposited into the Statewide 9-1-1 Fund  
22 under this Section shall not be subject to administrative  
23 charges or chargebacks unless otherwise authorized by this  
24 Act.

25 (d) Whenever two or more 9-1-1 Authorities consolidate,  
26 the resulting Joint Emergency Telephone System Board shall be



1 entitled to the monthly payments that had theretofore been  
2 made to each consolidating 9-1-1 Authority. Any reserves held  
3 by any consolidating 9-1-1 Authority shall be transferred to  
4 the resulting Joint Emergency Telephone System Board. Whenever  
5 a county that has no 9-1-1 service as of January 1, 2016 enters  
6 into an agreement to consolidate to create or join a Joint  
7 Emergency Telephone System Board, the Joint Emergency  
8 Telephone System Board shall be entitled to the monthly  
9 payments that would have otherwise been paid to the county if  
10 it had provided 9-1-1 service.

11 (e) Absent an enacted appropriation in any State fiscal  
12 year, this subsection shall constitute a continuing  
13 appropriation to the Department of all amounts necessary for  
14 the purpose of making distributions as provided in subsection  
15 (b). If an appropriation to the Department of the amounts set  
16 forth in subsection (b) is enacted on or after July 1 of any  
17 calendar year, then the continuing appropriation shall  
18 discontinue for that State fiscal year, and the enacted  
19 appropriation shall supersede the continuing appropriation for  
20 that State fiscal year.

21 (Source: P.A. 101-639, eff. 6-12-20; 102-9, eff. 6-3-21;  
22 102-538, eff. 8-20-21; 102-813, eff. 5-13-22.)

23 Section 20. The Riverboat Gambling Act is amended by  
24 changing Sections 12 and 13 as follows:

1 (230 ILCS 10/12) (from Ch. 120, par. 2412)

2 Sec. 12. Admission tax; fees.

3 (a) A tax is hereby imposed upon admissions to riverboat  
4 and casino gambling facilities operated by licensed owners  
5 authorized pursuant to this Act. Until July 1, 2002, the rate  
6 is \$2 per person admitted. From July 1, 2002 until July 1,  
7 2003, the rate is \$3 per person admitted. From July 1, 2003  
8 until August 23, 2005 (the effective date of Public Act  
9 94-673), for a licensee that admitted 1,000,000 persons or  
10 fewer in the previous calendar year, the rate is \$3 per person  
11 admitted; for a licensee that admitted more than 1,000,000 but  
12 no more than 2,300,000 persons in the previous calendar year,  
13 the rate is \$4 per person admitted; and for a licensee that  
14 admitted more than 2,300,000 persons in the previous calendar  
15 year, the rate is \$5 per person admitted. Beginning on August  
16 23, 2005 (the effective date of Public Act 94-673), for a  
17 licensee that admitted 1,000,000 persons or fewer in calendar  
18 year 2004, the rate is \$2 per person admitted, and for all  
19 other licensees, including licensees that were not conducting  
20 gambling operations in 2004, the rate is \$3 per person  
21 admitted. This admission tax is imposed upon the licensed  
22 owner conducting gambling.

23 (1) The admission tax shall be paid for each  
24 admission, except that a person who exits a riverboat  
25 gambling facility and reenters that riverboat gambling  
26 facility within the same gaming day shall be subject only

1 to the initial admission tax.

2 (2) (Blank).

3 (3) The riverboat licensee may issue tax-free passes  
4 to actual and necessary officials and employees of the  
5 licensee or other persons actually working on the  
6 riverboat.

7 (4) The number and issuance of tax-free passes is  
8 subject to the rules of the Board, and a list of all  
9 persons to whom the tax-free passes are issued shall be  
10 filed with the Board.

11 (a-5) A fee is hereby imposed upon admissions operated by  
12 licensed managers on behalf of the State pursuant to Section  
13 7.3 at the rates provided in this subsection (a-5). For a  
14 licensee that admitted 1,000,000 persons or fewer in the  
15 previous calendar year, the rate is \$3 per person admitted;  
16 for a licensee that admitted more than 1,000,000 but no more  
17 than 2,300,000 persons in the previous calendar year, the rate  
18 is \$4 per person admitted; and for a licensee that admitted  
19 more than 2,300,000 persons in the previous calendar year, the  
20 rate is \$5 per person admitted.

21 (1) The admission fee shall be paid for each  
22 admission.

23 (2) (Blank).

24 (3) The licensed manager may issue fee-free passes to  
25 actual and necessary officials and employees of the  
26 manager or other persons actually working on the

1 riverboat.

2 (4) The number and issuance of fee-free passes is  
3 subject to the rules of the Board, and a list of all  
4 persons to whom the fee-free passes are issued shall be  
5 filed with the Board.

6 (b) Except as provided in subsection (b-5), from the tax  
7 imposed under subsection (a) and the fee imposed under  
8 subsection (a-5), a municipality shall receive from the State  
9 \$1 for each person embarking on a riverboat docked within the  
10 municipality or entering a casino located within the  
11 municipality, and a county shall receive \$1 for each person  
12 entering a casino or embarking on a riverboat docked within  
13 the county but outside the boundaries of any municipality. The  
14 municipality's or county's share shall be collected by the  
15 Board on behalf of the State and remitted quarterly by the  
16 State, subject to appropriation, to the treasurer of the unit  
17 of local government for deposit in the general fund. Absent an  
18 enacted appropriation in any State fiscal year, this  
19 subsection (b) shall constitute a continuing appropriation of  
20 all amounts necessary for the purpose of making distributions  
21 to municipalities and counties as provided in this subsection  
22 (b). If an appropriation of the amounts set forth in this  
23 subsection (b) is enacted on or after July 1 of any calendar  
24 year, then the continuing appropriation shall discontinue for  
25 that State fiscal year, and the enacted appropriation shall  
26 supersede the continuing appropriation for that State fiscal

1 year.

2 (b-5) From the tax imposed under subsection (a) and the  
3 fee imposed under subsection (a-5), \$1 for each person  
4 embarking on a riverboat designated in paragraph (4) of  
5 subsection (e-5) of Section 7 shall be divided as follows:  
6 \$0.70 to the City of Rockford, \$0.05 to the City of Loves Park,  
7 \$0.05 to the Village of Machesney Park, and \$0.20 to Winnebago  
8 County.

9 The municipality's or county's share shall be collected by  
10 the Board on behalf of the State and remitted monthly by the  
11 State, subject to appropriation, to the treasurer of the unit  
12 of local government for deposit in the general fund.

13 (b-10) From the tax imposed under subsection (a) and the  
14 fee imposed under subsection (a-5), \$1 for each person  
15 embarking on a riverboat or entering a casino designated in  
16 paragraph (1) of subsection (e-5) of Section 7 shall be  
17 divided as follows: \$0.70 to the City of Chicago, \$0.15 to the  
18 Village of Maywood, and \$0.15 to the Village of Summit.

19 The municipality's or county's share shall be collected by  
20 the Board on behalf of the State and remitted monthly by the  
21 State, subject to appropriation, to the treasurer of the unit  
22 of local government for deposit in the general fund.

23 (b-15) From the tax imposed under subsection (a) and the  
24 fee imposed under subsection (a-5), \$1 for each person  
25 embarking on a riverboat or entering a casino designated in  
26 paragraph (2) of subsection (e-5) of Section 7 shall be

1 divided as follows: \$0.70 to the City of Danville and \$0.30 to  
2 Vermilion County.

3 The municipality's or county's share shall be collected by  
4 the Board on behalf of the State and remitted monthly by the  
5 State, subject to appropriation, to the treasurer of the unit  
6 of local government for deposit in the general fund.

7 (c) The licensed owner shall pay the entire admission tax  
8 to the Board and the licensed manager shall pay the entire  
9 admission fee to the Board. Such payments shall be made daily.  
10 Accompanying each payment shall be a return on forms provided  
11 by the Board which shall include other information regarding  
12 admissions as the Board may require. Failure to submit either  
13 the payment or the return within the specified time may result  
14 in suspension or revocation of the owners or managers license.

15 (c-5) A tax is imposed on admissions to organization  
16 gaming facilities at the rate of \$3 per person admitted by an  
17 organization gaming licensee. The tax is imposed upon the  
18 organization gaming licensee.

19 (1) The admission tax shall be paid for each  
20 admission, except that a person who exits an organization  
21 gaming facility and reenters that organization gaming  
22 facility within the same gaming day, as the term "gaming  
23 day" is defined by the Board by rule, shall be subject only  
24 to the initial admission tax. The Board shall establish,  
25 by rule, a procedure to determine whether a person  
26 admitted to an organization gaming facility has paid the

1 admission tax.

2 (2) An organization gaming licensee may issue tax-free  
3 passes to actual and necessary officials and employees of  
4 the licensee and other persons associated with its gaming  
5 operations.

6 (3) The number and issuance of tax-free passes is  
7 subject to the rules of the Board, and a list of all  
8 persons to whom the tax-free passes are issued shall be  
9 filed with the Board.

10 (4) The organization gaming licensee shall pay the  
11 entire admission tax to the Board.

12 Such payments shall be made daily. Accompanying each  
13 payment shall be a return on forms provided by the Board, which  
14 shall include other information regarding admission as the  
15 Board may require. Failure to submit either the payment or the  
16 return within the specified time may result in suspension or  
17 revocation of the organization gaming license.

18 From the tax imposed under this subsection (c-5), a  
19 municipality other than the Village of Stickney or the City of  
20 Collinsville in which an organization gaming facility is  
21 located, or if the organization gaming facility is not located  
22 within a municipality, then the county in which the  
23 organization gaming facility is located, except as otherwise  
24 provided in this Section, shall receive, subject to  
25 appropriation, \$1 for each person who enters the organization  
26 gaming facility. For each admission to the organization gaming

1 facility in excess of 1,500,000 in a year, from the tax imposed  
2 under this subsection (c-5), the county in which the  
3 organization gaming facility is located shall receive, subject  
4 to appropriation, \$0.30, which shall be in addition to any  
5 other moneys paid to the county under this Section.

6 From the tax imposed under this subsection (c-5) on an  
7 organization gaming facility located in the Village of  
8 Stickney, \$1 for each person who enters the organization  
9 gaming facility shall be distributed as follows, subject to  
10 appropriation: \$0.24 to the Village of Stickney, \$0.49 to the  
11 Town of Cicero, \$0.05 to the City of Berwyn, and \$0.17 to the  
12 Stickney Public Health District, and \$0.05 to the City of  
13 Bridgeview.

14 From the tax imposed under this subsection (c-5) on an  
15 organization gaming facility located in the City of  
16 Collinsville, the following shall each receive 10 cents for  
17 each person who enters the organization gaming facility,  
18 subject to appropriation: the Village of Alorton; the Village  
19 of Washington Park; State Park Place; the Village of Fairmont  
20 City; the City of Centreville; the Village of Brooklyn; the  
21 City of Venice; the City of Madison; the Village of  
22 Caseyville; and the Village of Pontoon Beach.

23 On the 25th day of each month, all amounts remaining after  
24 payments required under this subsection (c-5) have been made  
25 shall be transferred into the Capital Projects Fund.

26 (d) The Board shall administer and collect the admission



1 tax imposed by this Section, to the extent practicable, in a  
2 manner consistent with the provisions of Sections 4, 5, 5a,  
3 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9 and 10 of  
4 the Retailers' Occupation Tax Act and Section 3-7 of the  
5 Uniform Penalty and Interest Act.

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

7 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

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

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

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

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

22 25% of annual adjusted gross receipts in excess of  
23 \$50,000,000 but not exceeding \$75,000,000;

24 30% of annual adjusted gross receipts in excess of  
25 \$75,000,000 but not exceeding \$100,000,000;

1           35% of annual adjusted gross receipts in excess of  
2           \$100,000,000.

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

10           15% of annual adjusted gross receipts up to and  
11           including \$25,000,000;

12           22.5% of annual adjusted gross receipts in excess of  
13           \$25,000,000 but not exceeding \$50,000,000;

14           27.5% of annual adjusted gross receipts in excess of  
15           \$50,000,000 but not exceeding \$75,000,000;

16           32.5% of annual adjusted gross receipts in excess of  
17           \$75,000,000 but not exceeding \$100,000,000;

18           37.5% of annual adjusted gross receipts in excess of  
19           \$100,000,000 but not exceeding \$150,000,000;

20           45% of annual adjusted gross receipts in excess of  
21           \$150,000,000 but not exceeding \$200,000,000;

22           50% of annual adjusted gross receipts in excess of  
23           \$200,000,000.

24           (a-3) Beginning July 1, 2003, a privilege tax is imposed  
25           on persons engaged in the business of conducting riverboat  
26           gambling operations, other than licensed managers conducting

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

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

7 27.5% of annual adjusted gross receipts in excess of  
8 \$25,000,000 but not exceeding \$37,500,000;

9 32.5% of annual adjusted gross receipts in excess of  
10 \$37,500,000 but not exceeding \$50,000,000;

11 37.5% of annual adjusted gross receipts in excess of  
12 \$50,000,000 but not exceeding \$75,000,000;

13 45% of annual adjusted gross receipts in excess of  
14 \$75,000,000 but not exceeding \$100,000,000;

15 50% of annual adjusted gross receipts in excess of  
16 \$100,000,000 but not exceeding \$250,000,000;

17 70% of annual adjusted gross receipts in excess of  
18 \$250,000,000.

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

24 The privilege tax imposed under this subsection (a-3)  
25 shall no longer be imposed beginning on the earlier of (i) July  
26 1, 2005; (ii) the first date after June 20, 2003 that riverboat

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

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

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

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

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

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

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

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

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

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

11          (a-5)(1) Beginning on July 1, 2020, a privilege tax is  
12          imposed on persons engaged in the business of conducting  
13          gambling operations, other than the owners licensee under  
14          paragraph (1) of subsection (e-5) of Section 7 and licensed  
15          managers conducting riverboat gambling operations on behalf of  
16          the State, based on the adjusted gross receipts received by  
17          such licensee from the gambling games authorized under this  
18          Act. The privilege tax for all gambling games other than table  
19          games, including, but not limited to, slot machines, video  
20          game of chance gambling, and electronic gambling games shall  
21          be at the following rates:

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

24                 22.5% of annual adjusted gross receipts in excess of  
25                 \$25,000,000 but not exceeding \$50,000,000;

26                 27.5% of annual adjusted gross receipts in excess of

1           \$50,000,000 but not exceeding \$75,000,000;  
2           32.5% of annual adjusted gross receipts in excess of  
3           \$75,000,000 but not exceeding \$100,000,000;  
4           37.5% of annual adjusted gross receipts in excess of  
5           \$100,000,000 but not exceeding \$150,000,000;  
6           45% of annual adjusted gross receipts in excess of  
7           \$150,000,000 but not exceeding \$200,000,000;  
8           50% of annual adjusted gross receipts in excess of  
9           \$200,000,000.

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

12                 15% of annual adjusted gross receipts up to and  
13                 including \$25,000,000;  
14                 20% of annual adjusted gross receipts in excess of  
15                 \$25,000,000.

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

20                 (2) Beginning on the first day that an owners licensee  
21                 under paragraph (1) of subsection (e-5) of Section 7 conducts  
22                 gambling operations, either in a temporary facility or a  
23                 permanent facility, a privilege tax is imposed on persons  
24                 engaged in the business of conducting gambling operations  
25                 under paragraph (1) of subsection (e-5) of Section 7, other  
26                 than licensed managers conducting riverboat gambling

1 operations on behalf of the State, based on the adjusted gross  
2 receipts received by such licensee from the gambling games  
3 authorized under this Act. The privilege tax for all gambling  
4 games other than table games, including, but not limited to,  
5 slot machines, video game of chance gambling, and electronic  
6 gambling games shall be at the following rates:

7 12% of annual adjusted gross receipts up to and  
8 including \$25,000,000 to the State and 10.5% of annual  
9 adjusted gross receipts up to and including \$25,000,000 to  
10 the City of Chicago;

11 16% of annual adjusted gross receipts in excess of  
12 \$25,000,000 but not exceeding \$50,000,000 to the State and  
13 14% of annual adjusted gross receipts in excess of  
14 \$25,000,000 but not exceeding \$50,000,000 to the City of  
15 Chicago;

16 20.1% of annual adjusted gross receipts in excess of  
17 \$50,000,000 but not exceeding \$75,000,000 to the State and  
18 17.4% of annual adjusted gross receipts in excess of  
19 \$50,000,000 but not exceeding \$75,000,000 to the City of  
20 Chicago;

21 21.4% of annual adjusted gross receipts in excess of  
22 \$75,000,000 but not exceeding \$100,000,000 to the State  
23 and 18.6% of annual adjusted gross receipts in excess of  
24 \$75,000,000 but not exceeding \$100,000,000 to the City of  
25 Chicago;

26 22.7% of annual adjusted gross receipts in excess of

1           \$100,000,000 but not exceeding \$150,000,000 to the State  
2           and 19.8% of annual adjusted gross receipts in excess of  
3           \$100,000,000 but not exceeding \$150,000,000 to the City of  
4           Chicago;

5           24.1% of annual adjusted gross receipts in excess of  
6           \$150,000,000 but not exceeding \$225,000,000 to the State  
7           and 20.9% of annual adjusted gross receipts in excess of  
8           \$150,000,000 but not exceeding \$225,000,000 to the City of  
9           Chicago;

10          26.8% of annual adjusted gross receipts in excess of  
11          \$225,000,000 but not exceeding \$1,000,000,000 to the State  
12          and 23.2% of annual adjusted gross receipts in excess of  
13          \$225,000,000 but not exceeding \$1,000,000,000 to the City  
14          of Chicago;

15          40% of annual adjusted gross receipts in excess of  
16          \$1,000,000,000 to the State and 34.7% of annual gross  
17          receipts in excess of \$1,000,000,000 to the City of  
18          Chicago.

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

21          8.1% of annual adjusted gross receipts up to and  
22          including \$25,000,000 to the State and 6.9% of annual  
23          adjusted gross receipts up to and including \$25,000,000 to  
24          the City of Chicago;

25          10.7% of annual adjusted gross receipts in excess of  
26          \$25,000,000 but not exceeding \$75,000,000 to the State and



1 9.3% of annual adjusted gross receipts in excess of  
2 \$25,000,000 but not exceeding \$75,000,000 to the City of  
3 Chicago;

4 11.2% of annual adjusted gross receipts in excess of  
5 \$75,000,000 but not exceeding \$175,000,000 to the State  
6 and 9.8% of annual adjusted gross receipts in excess of  
7 \$75,000,000 but not exceeding \$175,000,000 to the City of  
8 Chicago;

9 13.5% of annual adjusted gross receipts in excess of  
10 \$175,000,000 but not exceeding \$225,000,000 to the State  
11 and 11.5% of annual adjusted gross receipts in excess of  
12 \$175,000,000 but not exceeding \$225,000,000 to the City of  
13 Chicago;

14 15.1% of annual adjusted gross receipts in excess of  
15 \$225,000,000 but not exceeding \$275,000,000 to the State  
16 and 12.9% of annual adjusted gross receipts in excess of  
17 \$225,000,000 but not exceeding \$275,000,000 to the City of  
18 Chicago;

19 16.2% of annual adjusted gross receipts in excess of  
20 \$275,000,000 but not exceeding \$375,000,000 to the State  
21 and 13.8% of annual adjusted gross receipts in excess of  
22 \$275,000,000 but not exceeding \$375,000,000 to the City of  
23 Chicago;

24 18.9% of annual adjusted gross receipts in excess of  
25 \$375,000,000 to the State and 16.1% of annual gross  
26 receipts in excess of \$375,000,000 to the City of Chicago.

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

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

11           (1) the riverboat or casino fails to employ at least  
12           450 people, except no minimum employment shall be required  
13           during 2020 and 2021 or during periods that the riverboat  
14           or casino is closed on orders of State officials for  
15           public health emergencies or other emergencies not caused  
16           by the riverboat or casino;

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

21           (3) the owners licensee is not an entity in which  
22           employees participate in an employee stock ownership plan  
23           or in which the owners licensee sponsors a 401(k)  
24           retirement plan and makes a matching employer contribution  
25           equal to at least one-quarter of the first 12% or one-half  
26           of the first 6% of each participating employee's

1 contribution, not to exceed any limitations under federal  
2 laws and regulations.

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

5 (A) for calendar year 2020, the annual adjusted gross  
6 receipts for the current year minus the difference between  
7 an amount equal to the average annual adjusted gross  
8 receipts from a riverboat or casino conducting gambling  
9 operations in the City of East St. Louis for 2014, 2015,  
10 2016, 2017, and 2018 and the annual adjusted gross  
11 receipts for 2018;

12 (B) for calendar year 2021, the annual adjusted gross  
13 receipts for the current year minus the difference between  
14 an amount equal to the average annual adjusted gross  
15 receipts from a riverboat or casino conducting gambling  
16 operations in the City of East St. Louis for 2014, 2015,  
17 2016, 2017, and 2018 and the annual adjusted gross  
18 receipts for 2019; and

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

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

8 Additionally, from June 28, 2019 (the effective date of  
9 Public Act 101-31) until December 31, 2024, an owners licensee  
10 that (i) is located within 15 miles of the Missouri border, and  
11 (ii) has at least 3 riverboats, casinos, or their equivalent  
12 within a 45-mile radius, may be authorized to relocate to a new  
13 location with the approval of both the unit of local  
14 government designated as the home dock and the Board, so long  
15 as the new location is within the same unit of local government  
16 and no more than 3 miles away from its original location. Such  
17 owners licensee shall receive a credit against the tax imposed  
18 under this Section equal to 8% of the total project costs, as  
19 approved by the Board, for any renovation or construction  
20 costs paid by the owners licensee for the construction of the  
21 new facility, provided that the new facility is operational by  
22 July 1, 2024. In determining whether or not to approve a  
23 relocation, the Board must consider the extent to which the  
24 relocation will diminish the gaming revenues received by other  
25 Illinois gaming facilities.

26 (a-7) Beginning in the initial adjustment year and through

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

21 If an owners licensee that conducted gambling operations  
22 prior to January 1, 2019 expands its riverboat or casino,  
23 including, but not limited to, with respect to its gaming  
24 floor, additional non-gaming amenities such as restaurants,  
25 bars, and hotels and other additional facilities, and incurs  
26 construction and other costs related to such expansion from

1 June 28, 2019 (the effective date of Public Act 101-31) until  
2 June 28, 2024 (the 5th anniversary of the effective date of  
3 Public Act 101-31), then for each \$15,000,000 spent for any  
4 such construction or other costs related to expansion paid by  
5 the owners licensee, the final adjustment year shall be  
6 extended by one year and the annual adjustment cap shall  
7 increase by 0.2% of adjusted gross receipts during each  
8 calendar year until and including the final adjustment year.  
9 No further modifications to the final adjustment year or  
10 annual adjustment cap shall be made after \$75,000,000 is  
11 incurred in construction or other costs related to expansion  
12 so that the final adjustment year shall not extend beyond the  
13 9th calendar year after the initial adjustment year, not  
14 including the initial adjustment year, and the annual  
15 adjustment cap shall not exceed 4% of adjusted gross receipts  
16 in a particular calendar year. Construction and other costs  
17 related to expansion shall include all project related costs,  
18 including, but not limited to, all hard and soft costs,  
19 financing costs, on or off-site ground, road or utility work,  
20 cost of gaming equipment and all other personal property,  
21 initial fees assessed for each incremental gaming position,  
22 and the cost of incremental land acquired for such expansion.  
23 Soft costs shall include, but not be limited to, legal fees,  
24 architect, engineering and design costs, other consultant  
25 costs, insurance cost, permitting costs, and pre-opening costs  
26 related to the expansion, including, but not limited to, any

1 of the following: marketing, real estate taxes, personnel,  
2 training, travel and out-of-pocket expenses, supply,  
3 inventory, and other costs, and any other project related soft  
4 costs.

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

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

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

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

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

26 "Initial adjustment year" means the year commencing on

1 January 1 of the calendar year immediately following the  
2 earlier of the following:

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

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

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

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

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

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

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



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

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

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

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

1 amount, if any, by which the licensed owner's base amount  
2 exceeds the amount of net privilege tax paid by the licensed  
3 owner to the Board in the then current State fiscal year. A  
4 licensed owner's net privilege tax obligation due for the  
5 balance of the State fiscal year shall be reduced up to the  
6 total of the amount paid by the licensed owner in its June 15  
7 reconciliation payment. The obligation imposed by this  
8 subsection (a-15) is binding on any person, firm, corporation,  
9 or other entity that acquires an ownership interest in any  
10 such owners license. The obligation imposed under this  
11 subsection (a-15) terminates on the earliest of: (i) July 1,  
12 2007, (ii) the first day after August 23, 2005 (the effective  
13 date of Public Act 94-673) that riverboat gambling operations  
14 are conducted pursuant to a dormant license, (iii) the first  
15 day that riverboat gambling operations are conducted under the  
16 authority of an owners license that is in addition to the 10  
17 owners licenses initially authorized under this Act, or (iv)  
18 the first day that a licensee under the Illinois Horse Racing  
19 Act of 1975 conducts gaming operations with slot machines or  
20 other electronic gaming devices. The Board must reduce the  
21 obligation imposed under this subsection (a-15) by an amount  
22 the Board deems reasonable for any of the following reasons:  
23 (A) an act or acts of God, (B) an act of bioterrorism or  
24 terrorism or a bioterrorism or terrorism threat that was  
25 investigated by a law enforcement agency, or (C) a condition  
26 beyond the control of the owners licensee that does not result

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

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

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

12 "Base amount" means the following:

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

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

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

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

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

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

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

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

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

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

1           The changes made to this subsection (a-15) by Public Act  
2 94-839 are intended to restate and clarify the intent of  
3 Public Act 94-673 with respect to the amount of the payments  
4 required to be made under this subsection by an owners  
5 licensee to the Board.

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

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

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

19 From the tax revenue from riverboat or casino gambling  
20 deposited in the State Gaming Fund under this Section, an  
21 amount equal to 5% of the adjusted gross receipts generated by  
22 a riverboat designated in paragraph (3) of subsection (e-5) of  
23 Section 7 shall be divided and remitted monthly, subject to  
24 appropriation, as follows: 70% to Waukegan, 10% to Park City,  
25 15% to North Chicago, and 5% to Lake County.

26 From the tax revenue from riverboat or casino gambling

1 deposited in the State Gaming Fund under this Section, an  
2 amount equal to 5% of the adjusted gross receipts generated by  
3 a riverboat designated in paragraph (4) of subsection (e-5) of  
4 Section 7 shall be remitted monthly, subject to appropriation,  
5 as follows: 70% to the City of Rockford, 5% to the City of  
6 Loves Park, 5% to the Village of Machesney, and 20% to  
7 Winnebago County.

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

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

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

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

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

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

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

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



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

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

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

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

16 (b-8) In lieu of the payments under subsection (b) of this  
17 Section, from the tax revenue deposited in the State Gaming  
18 Fund pursuant to riverboat or casino gambling operations  
19 conducted by an owners licensee under paragraph (1) of  
20 subsection (e-5) of Section 7, an amount equal to the tax  
21 revenue generated from the privilege tax imposed by paragraph  
22 (2) of subsection (a-5) that is to be paid to the City of  
23 Chicago shall be paid monthly, subject to appropriation by the  
24 General Assembly, as follows: (1) an amount equal to 0.5% of  
25 the annual adjusted gross receipts generated by the owners  
26 licensee under paragraph (1) of subsection (e-5) of Section 7

1 to the home rule county in which the owners licensee is located  
2 for the purpose of enhancing the county's criminal justice  
3 system; and (2) the balance to the City of Chicago and shall be  
4 expended or obligated by the City of Chicago for pension  
5 payments in accordance with Public Act 99-506.

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

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

26 (c-3) Appropriations, as approved by the General Assembly,

1 may be made from the tax revenue deposited into the State  
2 Gaming Fund from organization gaming licensees pursuant to  
3 this Section for the administration and enforcement of this  
4 Act.

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

11 (c-5) (Blank).

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

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

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

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

8 (c-21) After the payments required under subsections (b),  
9 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), and (c-4) have  
10 been made, an amount equal to 0.5% of the adjusted gross  
11 receipts generated by the owners licensee under paragraph (1)  
12 of subsection (e-5) of Section 7 shall be paid monthly,  
13 subject to appropriation from the General Assembly, from the  
14 State Gaming Fund to the home rule county in which the owners  
15 licensee is located for the purpose of enhancing the county's  
16 criminal justice system.

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

26 (c-25) From July 1, 2013 and each July 1 thereafter

1 through July 1, 2019, \$1,600,000 shall be transferred from the  
2 State Gaming Fund to the Chicago State University Education  
3 Improvement Fund.

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

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

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

16 (d) From time to time, through June 30, 2021, the Board  
17 shall transfer the remainder of the funds generated by this  
18 Act into the Education Assistance Fund.

19 (d-5) Beginning on July 1, 2021, on the last day of each  
20 month, or as soon thereafter as possible, after all the  
21 required expenditures, distributions, and transfers have been  
22 made from the State Gaming Fund for the month pursuant to  
23 subsections (b) through (c-35), at the direction of the Board,  
24 the Comptroller shall direct and the Treasurer shall transfer  
25 \$22,500,000, along with any deficiencies in such amounts from  
26 prior months in the same fiscal year, from the State Gaming

1 Fund to the Education Assistance Fund; then, at the direction  
2 of the Board, the Comptroller shall direct and the Treasurer  
3 shall transfer the remainder of the funds generated by this  
4 Act, if any, from the State Gaming Fund to the Capital Projects  
5 Fund.

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

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

17 (g) Absent an enacted appropriation in any State fiscal  
18 year, this subsection shall constitute a continuing  
19 appropriation from the State Gaming Fund of all amounts  
20 necessary for the purpose of making distributions and  
21 transfers as provided in this Section. If an appropriation of  
22 the amounts set forth in this Section is enacted on or after  
23 July 1 of any calendar year, then the continuing appropriation  
24 shall discontinue for that State fiscal year, and the enacted  
25 appropriation shall supersede the continuing appropriation for  
26 that State fiscal year.

1 (Source: P.A. 101-31, Article 25, Section 25-910, eff.  
2 6-28-19; 101-31, Article 35, Section 35-55, eff. 6-28-19;  
3 101-648, eff. 6-30-20; 102-16, eff. 6-17-21; 102-538, eff.  
4 8-20-21; 102-689, eff. 12-17-21; 102-699, eff. 4-19-22.)

5 Section 25. The Video Gaming Act is amended by changing  
6 Section 75 as follows:

7 (230 ILCS 40/75)

8 Sec. 75. Revenue sharing; Local Government Video Gaming  
9 Distributive Fund.

10 (a) As soon as may be after the first day of each month,  
11 the Department of Revenue shall allocate among those  
12 municipalities and counties of this State that have not  
13 prohibited video gaming pursuant to Section 27 or Section 70  
14 the amount available in the Local Government Video Gaming  
15 Distributive Fund, a special fund in the State Treasury, as  
16 provided in Section 60. The Department shall then certify such  
17 allocations to the State Comptroller, who shall pay over to  
18 those eligible municipalities and counties the respective  
19 amounts allocated to them. The amount of such funds allocable  
20 to each such municipality and county shall be in proportion to  
21 the tax revenue generated from video gaming within the  
22 eligible municipality or county compared to the tax revenue  
23 generated from video gaming Statewide.

24 (b) The amounts allocated and paid to a municipality or



1 county of this State pursuant to the provisions of this  
2 Section may be used for any general corporate purpose  
3 authorized for that municipality or county.

4 (c) Upon determination by the Department that an amount  
5 has been paid pursuant to this Section in excess of the amount  
6 to which the county or municipality receiving such payment was  
7 entitled, the county or municipality shall, upon demand by the  
8 Department, repay such amount. If such repayment is not made  
9 within a reasonable time, the Department shall withhold from  
10 future payments an amount equal to such overpayment. The  
11 Department shall redistribute the amount of such payment to  
12 the county or municipality entitled thereto.

13 (d) Absent an enacted appropriation in any State fiscal  
14 year, this subsection (d) shall constitute a continuing  
15 appropriation from the Local Government Video Gaming  
16 Distributive Fund of all amounts necessary for the purpose of  
17 making distributions to municipalities and counties as  
18 provided in this Section. If an appropriation of the amounts  
19 set forth in this Section is enacted on or after July 1 of any  
20 calendar year, then the continuing appropriation shall  
21 discontinue for that State fiscal year, and the enacted  
22 appropriation shall supersede the continuing appropriation for  
23 that State fiscal year.

24 (Source: P.A. 96-34, eff. 7-13-09.)

25 Section 99. Effective date. This Act takes effect upon  
26 becoming law.