

103RD GENERAL ASSEMBLY State of Illinois 2023 and 2024 HB2837

Introduced 2/16/2023, by Rep. Lindsey LaPointe

SYNOPSIS AS INTRODUCED:

230 ILCS 40/60

Amends the Video Gaming Act. Provides that for revenue generated under provisions concerning imposition and distribution of tax after \$850,000,000, funds shall be distributed as follows: one-sixth shall be distributed to the Department of Human Services Community Services Fund for mental health services and treatment; one-sixth shall be distributed to the Local Government Distributive Fund; and two-thirds shall be distributed to the Capital Projects Fund.

LRB103 29623 AMQ 56019 b

1 AN ACT concerning gaming.

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

- 4 Section 5. The Video Gaming Act is amended by changing
- 5 Section 60 as follows:
- 6 (230 ILCS 40/60)
- 7 Sec. 60. Imposition and distribution of tax.
- 8 (a) A tax of 30% is imposed on net terminal income and
- 9 shall be collected by the Board.
- 10 Of the tax collected under this subsection (a),
- 11 five-sixths shall be deposited into the Capital Projects Fund
- 12 and one-sixth shall be deposited into the Local Government
- 13 Video Gaming Distributive Fund.
- 14 (b) Beginning on July 1, 2019, an additional tax of 3% is
- imposed on net terminal income and shall be collected by the
- 16 Board.
- Beginning on July 1, 2020, an additional tax of 1% is
- imposed on net terminal income and shall be collected by the
- 19 Board.
- 20 The tax collected under this subsection (b) shall be
- 21 deposited into the Capital Projects Fund.
- (c) Revenues generated from the play of video gaming
- 23 terminals shall be deposited by the terminal operator, who is

- responsible for tax payments, in a specially created, separate bank account maintained by the video gaming terminal operator to allow for electronic fund transfers of moneys for tax
- 4 payment.

- (d) Each licensed establishment, licensed truck stop establishment, licensed large truck stop establishment, licensed fraternal establishment, and licensed veterans establishment shall maintain an adequate video gaming fund, with the amount to be determined by the Board.
- (e) The State's percentage of net terminal income shall be reported and remitted to the Board within 15 days after the 15th day of each month and within 15 days after the end of each month by the video terminal operator. A video terminal operator who falsely reports or fails to report the amount due required by this Section is guilty of a Class 4 felony and is subject to termination of his or her license by the Board. Each video terminal operator shall keep a record of net terminal income in such form as the Board may require. All payments not remitted when due shall be paid together with a penalty assessment on the unpaid balance at a rate of 1.5% per month.
- (f) For revenue generated under this Section after \$850,000,000, funds shall be distributed as follows:
- 23 (1) one-sixth shall be distributed to the Department
 24 of Human Services Community Services Fund for mental
 25 health services and treatment;
- 26 (2) one-sixth shall be distributed to the Local

- Government Distributive Fund; and 1
- 2 (3) two-thirds shall be distributed to the Capital
- 3 Projects Fund.
- (Source: P.A. 101-31, eff. 6-28-19.)