

1 AN ACT concerning gaming.

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

4 Section 5. The Illinois Lottery Law is amended by changing  
5 Section 21.4 as follows:

6 (20 ILCS 1605/21.4)

7 Sec. 21.4. Joint Special Instant Scratch-off game.

8 (a) The Department shall offer a joint special instant  
9 scratch-off game for the benefit of the special causes  
10 identified in Sections 21.5, 21.6, 21.7, 21.8, 21.9, 21.10,  
11 21.11, 21.13, 21.15, and 21.16. The operation of the game  
12 shall be governed by this Section and any rules adopted by the  
13 Department. The game shall commence on January 1, 2024 or as  
14 soon thereafter, at the discretion of the Director, as is  
15 reasonably practical and shall be discontinued on January 1,  
16 2027. If any provision of this Section is inconsistent with  
17 any other provision in the Act, then this Section governs.

18 (b) Once the joint special instant scratch-off game is  
19 used to fund a special cause, the game will be used to fund the  
20 special cause for the remainder of the special causes'  
21 existence per the causes' respective Section of this Act.

22 (c) New specialty tickets and causes authorized by this  
23 Act shall be funded by the joint special instant scratch-off

1 game. New specialty tickets and causes after February 1, 2024  
2 must have a sunset date. The Department shall be limited to  
3 supporting no more than 10 causes in total at any given time.

4 (d) Net revenue received from the sale of the joint  
5 special instant scratch-off game for the purposes of this  
6 Section shall be divided equally among the special causes the  
7 game benefits. At the direction of the Department, the State  
8 Comptroller shall direct and the State Treasurer shall  
9 transfer from the State Lottery Fund the net revenue to the  
10 specific fund identified for each special cause in accordance  
11 with the special cause's respective Section in this Act. ~~The~~  
12 ~~Department shall transfer the net revenue into the special~~  
13 ~~fund identified for each special cause in accordance with the~~  
14 ~~special cause's respective Section of this Act.~~ As used in  
15 this Section, "net revenue" means the total amount for which  
16 tickets have been sold less the sum of the amount paid out in  
17 prizes and to retailers, and direct and estimated  
18 administrative expenses incurred in operation of the ticket.

19 (Source: P.A. 103-381, eff. 7-28-23.)

20 Section 10. The Illinois Gambling Act is amended by  
21 changing Sections 7.7 and 13 as follows:

22 (230 ILCS 10/7) (from Ch. 120, par. 2407)

23 Sec. 7. Owners licenses. (a) The Board shall issue  
24 owners licenses to persons or entities that apply for such

1 licenses upon payment to the Board of the non-refundable  
2 license fee as provided in subsection (e) or (e-5) and upon a  
3 determination by the Board that the applicant is eligible for  
4 an owners license pursuant to this Act and the rules of the  
5 Board. From December 15, 2008 (the effective date of Public  
6 Act 95-1008) until (i) 3 years after December 15, 2008 (the  
7 effective date of Public Act 95-1008), (ii) the date any  
8 organization licensee begins to operate a slot machine or  
9 video game of chance under the Illinois Horse Racing Act of  
10 1975 or this Act, (iii) the date that payments begin under  
11 subsection (c-5) of Section 13 of this Act, (iv) the wagering  
12 tax imposed under Section 13 of this Act is increased by law to  
13 reflect a tax rate that is at least as stringent or more  
14 stringent than the tax rate contained in subsection (a-3) of  
15 Section 13, or (v) when an owners licensee holding a license  
16 issued pursuant to Section 7.1 of this Act begins conducting  
17 gaming, whichever occurs first, as a condition of licensure  
18 and as an alternative source of payment for those funds  
19 payable under subsection (c-5) of Section 13 of this Act, any  
20 owners licensee that holds or receives its owners license on  
21 or after May 26, 2006 (the effective date of Public Act  
22 94-804), other than an owners licensee operating a riverboat  
23 with adjusted gross receipts in calendar year 2004 of less  
24 than \$200,000,000, must pay into the Horse Racing Equity Trust  
25 Fund, in addition to any other payments required under this  
26 Act, an amount equal to 3% of the adjusted gross receipts

1 received by the owners licensee. The payments required under  
2 this Section shall be made by the owners licensee to the State  
3 Treasurer no later than 3:00 o'clock p.m. of the day after the  
4 day when the adjusted gross receipts were received by the  
5 owners licensee. A person or entity is ineligible to receive  
6 an owners license if:

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

10 (2) the person has been convicted of any violation of  
11 Article 28 of the Criminal Code of 1961 or the Criminal  
12 Code of 2012, or substantially similar laws of any other  
13 jurisdiction;

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

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

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

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

23 (7) (blank); or

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

1           The Board is expressly prohibited from making changes to  
2 the requirement that licensees make payment into the Horse  
3 Racing Equity Trust Fund without the express authority of the  
4 Illinois General Assembly and making any other rule to  
5 implement or interpret Public Act 95-1008. For the purposes of  
6 this paragraph, "rules" is given the meaning given to that  
7 term in Section 1-70 of the Illinois Administrative Procedure  
8 Act.

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

11           (1) the character, reputation, experience, and  
12 financial integrity of the applicants and of any other or  
13 separate person that either:

14           (A) controls, directly or indirectly, such  
15 applicant; or

16           (B) is controlled, directly or indirectly, by such  
17 applicant or by a person which controls, directly or  
18 indirectly, such applicant;

19           (2) the facilities or proposed facilities for the  
20 conduct of gambling;

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

23           (4) the extent to which the ownership of the applicant  
24 reflects the diversity of the State by including minority  
25 persons, women, and persons with a disability and the good  
26 faith affirmative action plan of each applicant to

1 recruit, train and upgrade minority persons, women, and  
2 persons with a disability in all employment  
3 classifications; the Board shall further consider granting  
4 an owners license and giving preference to an applicant  
5 under this Section to applicants in which minority persons  
6 and women hold ownership interest of at least 16% and 4%,  
7 respectively;

8 (4.5) the extent to which the ownership of the  
9 applicant includes veterans of service in the armed forces  
10 of the United States, and the good faith affirmative  
11 action plan of each applicant to recruit, train, and  
12 upgrade veterans of service in the armed forces of the  
13 United States in all employment classifications;

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

16 (6) whether the applicant has adequate capitalization  
17 to provide and maintain, for the duration of a license, a  
18 riverboat or casino;

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

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

23 (9) the extent to which the applicant or the proposed  
24 host municipality plans to enter into revenue sharing  
25 agreements with communities other than the host  
26 municipality;

1           (10) the extent to which the ownership of an applicant  
2 includes the most qualified number of minority persons,  
3 women, and persons with a disability; and

4           (11) whether the applicant has entered into a fully  
5 executed construction project labor agreement with the  
6 applicable local building trades council.

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

9           (d) Each applicant shall submit with his or her  
10 application, on forms provided by the Board, 2 sets of his or  
11 her fingerprints.

12           (e) In addition to any licenses authorized under  
13 subsection (e-5) of this Section, the Board may issue up to 10  
14 licenses authorizing the holders of such licenses to own  
15 riverboats. In the application for an owners license, the  
16 applicant shall state the dock at which the riverboat is based  
17 and the water on which the riverboat will be located. The Board  
18 shall issue 5 licenses to become effective not earlier than  
19 January 1, 1991. Three of such licenses shall authorize  
20 riverboat gambling on the Mississippi River, or, with approval  
21 by the municipality in which the riverboat was docked on  
22 August 7, 2003 and with Board approval, be authorized to  
23 relocate to a new location, in a municipality that (1) borders  
24 on the Mississippi River or is within 5 miles of the city  
25 limits of a municipality that borders on the Mississippi River  
26 and (2) on August 7, 2003, had a riverboat conducting

1 riverboat gambling operations pursuant to a license issued  
2 under this Act; one of which shall authorize riverboat  
3 gambling from a home dock in the city of East St. Louis; and  
4 one of which shall authorize riverboat gambling from a home  
5 dock in the City of Alton. One other license shall authorize  
6 riverboat gambling on the Illinois River in the City of East  
7 Peoria or, with Board approval, shall authorize land-based  
8 gambling operations anywhere within the corporate limits of  
9 the City of Peoria. The Board shall issue one additional  
10 license to become effective not earlier than March 1, 1992,  
11 which shall authorize riverboat gambling on the Des Plaines  
12 River in Will County. The Board may issue 4 additional  
13 licenses to become effective not earlier than March 1, 1992.  
14 In determining the water upon which riverboats will operate,  
15 the Board shall consider the economic benefit which riverboat  
16 gambling confers on the State, and shall seek to assure that  
17 all regions of the State share in the economic benefits of  
18 riverboat gambling.

19 In granting all licenses, the Board may give favorable  
20 consideration to economically depressed areas of the State, to  
21 applicants presenting plans which provide for significant  
22 economic development over a large geographic area, and to  
23 applicants who currently operate non-gambling riverboats in  
24 Illinois. The Board shall review all applications for owners  
25 licenses, and shall inform each applicant of the Board's  
26 decision. The Board may grant an owners license to an



1 applicant that has not submitted the highest license bid, but  
2 if it does not select the highest bidder, the Board shall issue  
3 a written decision explaining why another applicant was  
4 selected and identifying the factors set forth in this Section  
5 that favored the winning bidder. The fee for issuance or  
6 renewal of a license pursuant to this subsection (e) shall be  
7 \$250,000.

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

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

12 (2) the Board may issue one owners license authorizing  
13 the conduct of riverboat gambling in the City of Danville;

14 (3) the Board may issue one owners license authorizing  
15 the conduct of riverboat gambling in the City of Waukegan;

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

18 (5) the Board may issue one owners license authorizing  
19 the conduct of riverboat gambling in a municipality that  
20 is wholly or partially located in one of the following  
21 townships of Cook County: Bloom, Bremen, Calumet, Rich,  
22 Thornton, or Worth Township; and

23 (6) the Board may issue one owners license authorizing  
24 the conduct of riverboat gambling in the unincorporated  
25 area of Williamson County adjacent to the Big Muddy River.  
26 Except for the license authorized under paragraph (1),

1 each application for a license pursuant to this subsection  
2 (e-5) shall be submitted to the Board no later than 120 days  
3 after June 28, 2019 (the effective date of Public Act 101-31).  
4 All applications for a license under this subsection (e-5)  
5 shall include the nonrefundable application fee and the  
6 nonrefundable background investigation fee as provided in  
7 subsection (d) of Section 6 of this Act. In the event that an  
8 applicant submits an application for a license pursuant to  
9 this subsection (e-5) prior to June 28, 2019 (the effective  
10 date of Public Act 101-31), such applicant shall submit the  
11 nonrefundable application fee and background investigation fee  
12 as provided in subsection (d) of Section 6 of this Act no later  
13 than 6 months after June 28, 2019 (the effective date of Public  
14 Act 101-31).

15 The Board shall consider issuing a license pursuant to  
16 paragraphs (1) through (6) of this subsection only after the  
17 corporate authority of the municipality or the county board of  
18 the county in which the riverboat or casino shall be located  
19 has certified to the Board the following:

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

22 (ii) that the applicant and the corporate authority or  
23 county board have mutually agreed on the permanent  
24 location of the riverboat or casino;

25 (iii) that the applicant and the corporate authority  
26 or county board have mutually agreed on the temporary

1 location of the riverboat or casino;

2 (iv) that the applicant and the corporate authority or  
3 the county board have mutually agreed on the percentage of  
4 revenues that will be shared with the municipality or  
5 county, if any;

6 (v) that the applicant and the corporate authority or  
7 county board have mutually agreed on any zoning,  
8 licensing, public health, or other issues that are within  
9 the jurisdiction of the municipality or county;

10 (vi) that the corporate authority or county board has  
11 passed a resolution or ordinance in support of the  
12 riverboat or casino in the municipality or county;

13 (vii) the applicant for a license under paragraph (1)  
14 has made a public presentation concerning its casino  
15 proposal; and

16 (viii) the applicant for a license under paragraph (1)  
17 has prepared a summary of its casino proposal and such  
18 summary has been posted on a public website of the  
19 municipality or the county.

20 At least 7 days before the corporate authority of a  
21 municipality or county board of the county submits a  
22 certification to the Board concerning items (i) through (viii)  
23 of this subsection, it shall hold a public hearing to discuss  
24 items (i) through (viii), as well as any other details  
25 concerning the proposed riverboat or casino in the  
26 municipality or county. The corporate authority or county

1 board must subsequently memorialize the details concerning the  
2 proposed riverboat or casino in a resolution that must be  
3 adopted by a majority of the corporate authority or county  
4 board before any certification is sent to the Board. The Board  
5 shall not alter, amend, change, or otherwise interfere with  
6 any agreement between the applicant and the corporate  
7 authority of the municipality or county board of the county  
8 regarding the location of any temporary or permanent facility.

9 In addition, within 10 days after June 28, 2019 (the  
10 effective date of Public Act 101-31), the Board, with consent  
11 and at the expense of the City of Chicago, shall select and  
12 retain the services of a nationally recognized casino gaming  
13 feasibility consultant. Within 45 days after June 28, 2019  
14 (the effective date of Public Act 101-31), the consultant  
15 shall prepare and deliver to the Board a study concerning the  
16 feasibility of, and the ability to finance, a casino in the  
17 City of Chicago. The feasibility study shall be delivered to  
18 the Mayor of the City of Chicago, the Governor, the President  
19 of the Senate, and the Speaker of the House of  
20 Representatives. Ninety days after receipt of the feasibility  
21 study, the Board shall make a determination, based on the  
22 results of the feasibility study, whether to recommend to the  
23 General Assembly that the terms of the license under paragraph  
24 (1) of this subsection (e-5) should be modified. The Board may  
25 begin accepting applications for the owners license under  
26 paragraph (1) of this subsection (e-5) upon the determination

1 to issue such an owners license.

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

7 (e-10) The licenses authorized under subsection (e-5) of  
8 this Section shall be issued within 12 months after the date  
9 the license application is submitted. If the Board does not  
10 issue the licenses within that time period, then the Board  
11 shall give a written explanation to the applicant as to why it  
12 has not reached a determination and when it reasonably expects  
13 to make a determination. The fee for the issuance or renewal of  
14 a license issued pursuant to this subsection (e-10) shall be  
15 \$250,000. Additionally, a licensee located outside of Cook  
16 County shall pay a minimum initial fee of \$17,500 per gaming  
17 position, and a licensee located in Cook County shall pay a  
18 minimum initial fee of \$30,000 per gaming position. The  
19 initial fees payable under this subsection (e-10) shall be  
20 deposited into the Rebuild Illinois Projects Fund. If at any  
21 point after June 1, 2020 there are no pending applications for  
22 a license under subsection (e-5) and not all licenses  
23 authorized under subsection (e-5) have been issued, then the  
24 Board shall reopen the license application process for those  
25 licenses authorized under subsection (e-5) that have not been  
26 issued. The Board shall follow the licensing process provided

1 in subsection (e-5) with all time frames tied to the last date  
2 of a final order issued by the Board under subsection (e-5)  
3 rather than the effective date of the amendatory Act.

4 (e-15) Each licensee of a license authorized under  
5 subsection (e-5) of this Section shall make a reconciliation  
6 payment 3 years after the date the licensee begins operating  
7 in an amount equal to 75% of the adjusted gross receipts for  
8 the most lucrative 12-month period of operations, minus an  
9 amount equal to the initial payment per gaming position paid  
10 by the specific licensee. Each licensee shall pay a  
11 \$15,000,000 reconciliation fee upon issuance of an owners  
12 license. If this calculation results in a negative amount,  
13 then the licensee is not entitled to any reimbursement of fees  
14 previously paid. This reconciliation payment may be made in  
15 installments over a period of no more than 6 years.

16 All payments by licensees under this subsection (e-15)  
17 shall be deposited into the Rebuild Illinois Projects Fund.

18 (e-20) In addition to any other revocation powers granted  
19 to the Board under this Act, the Board may revoke the owners  
20 license of a licensee which fails to begin conducting gambling  
21 within 15 months of receipt of the Board's approval of the  
22 application if the Board determines that license revocation is  
23 in the best interests of the State.

24 (f) The first 10 owners licenses issued under this Act  
25 shall permit the holder to own up to 2 riverboats and equipment  
26 thereon for a period of 3 years after the effective date of the

1 license. Holders of the first 10 owners licenses must pay the  
2 annual license fee for each of the 3 years during which they  
3 are authorized to own riverboats.

4 (g) Upon the termination, expiration, or revocation of  
5 each of the first 10 licenses, which shall be issued for a  
6 3-year period, all licenses are renewable annually upon  
7 payment of the fee and a determination by the Board that the  
8 licensee continues to meet all of the requirements of this Act  
9 and the Board's rules. However, for licenses renewed on or  
10 after the effective date of this amendatory Act of the 102nd  
11 General Assembly, renewal shall be for a period of 4 years.

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

15 An owners licensee of a casino or riverboat that is  
16 located in the City of Chicago pursuant to paragraph (1) of  
17 subsection (e-5) of this Section shall limit the number of  
18 gaming positions to 4,000 for such owner. An owners licensee  
19 authorized under subsection (e) or paragraph (2), (3), (4), or  
20 (5) of subsection (e-5) of this Section shall limit the number  
21 of gaming positions to 2,000 for any such owners license. An  
22 owners licensee authorized under paragraph (6) of subsection  
23 (e-5) of this Section shall limit the number of gaming  
24 positions to 1,200 for such owner. The initial fee for each  
25 gaming position obtained on or after June 28, 2019 (the  
26 effective date of Public Act 101-31) shall be a minimum of

1 \$17,500 for licensees not located in Cook County and a minimum  
2 of \$30,000 for licensees located in Cook County, in addition  
3 to the reconciliation payment, as set forth in subsection  
4 (e-15) of this Section. The fees under this subsection (h)  
5 shall be deposited into the Rebuild Illinois Projects Fund.  
6 The fees under this subsection (h) that are paid by an owners  
7 licensee authorized under subsection (e) shall be paid by July  
8 1, 2021.

9 Each owners licensee under subsection (e) of this Section  
10 shall reserve its gaming positions within 30 days after June  
11 28, 2019 (the effective date of Public Act 101-31). The Board  
12 may grant an extension to this 30-day period, provided that  
13 the owners licensee submits a written request and explanation  
14 as to why it is unable to reserve its positions within the  
15 30-day period.

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

23 A licensee may operate both of its riverboats  
24 concurrently, provided that the total number of gaming  
25 positions on both riverboats does not exceed the limit  
26 established pursuant to this subsection. Riverboats licensed



1 to operate on the Mississippi River and the Illinois River  
2 south of Marshall County shall have an authorized capacity of  
3 at least 500 persons. Any other riverboat licensed under this  
4 Act shall have an authorized capacity of at least 400 persons.

5 (h-5) An owners licensee who conducted gambling operations  
6 prior to January 1, 2012 and obtains positions pursuant to  
7 Public Act 101-31 shall make a reconciliation payment 3 years  
8 after any additional gaming positions begin operating in an  
9 amount equal to 75% of the owners licensee's average gross  
10 receipts for the most lucrative 12-month period of operations  
11 minus an amount equal to the initial fee that the owners  
12 licensee paid per additional gaming position. For purposes of  
13 this subsection (h-5), "average gross receipts" means (i) the  
14 increase in adjusted gross receipts for the most lucrative  
15 12-month period of operations over the adjusted gross receipts  
16 for 2019, multiplied by (ii) the percentage derived by  
17 dividing the number of additional gaming positions that an  
18 owners licensee had obtained by the total number of gaming  
19 positions operated by the owners licensee. If this calculation  
20 results in a negative amount, then the owners licensee is not  
21 entitled to any reimbursement of fees previously paid. This  
22 reconciliation payment may be made in installments over a  
23 period of no more than 6 years. These reconciliation payments  
24 shall be deposited into the Rebuild Illinois Projects Fund.

25 (i) A licensed owner is authorized to apply to the Board  
26 for and, if approved therefor, to receive all licenses from

1 the Board necessary for the operation of a riverboat or  
2 casino, including a liquor license, a license to prepare and  
3 serve food for human consumption, and other necessary  
4 licenses. All use, occupation, and excise taxes which apply to  
5 the sale of food and beverages in this State and all taxes  
6 imposed on the sale or use of tangible personal property apply  
7 to such sales aboard the riverboat or in the casino.

8 (j) The Board may issue or re-issue a license authorizing  
9 a riverboat to dock in a municipality or approve a relocation  
10 under Section 11.2 only if, prior to the issuance or  
11 re-issuance of the license or approval, the governing body of  
12 the municipality in which the riverboat will dock has by a  
13 majority vote approved the docking of riverboats in the  
14 municipality. The Board may issue or re-issue a license  
15 authorizing a riverboat to dock in areas of a county outside  
16 any municipality or approve a relocation under Section 11.2  
17 only if, prior to the issuance or re-issuance of the license or  
18 approval, the governing body of the county has by a majority  
19 vote approved of the docking of riverboats within such areas.

20 (k) An owners licensee may conduct land-based gambling  
21 operations upon approval by the Board and payment of a fee of  
22 \$250,000, which shall be deposited into the State Gaming Fund.

23 (l) An owners licensee may conduct gaming at a temporary  
24 facility pending the construction of a permanent facility or  
25 the remodeling or relocation of an existing facility to  
26 accommodate gaming participants for up to 24 months after the

1 temporary facility begins to conduct gaming. Upon request by  
2 an owners licensee and upon a showing of good cause by the  
3 owners licensee, the Board shall extend the period during  
4 which the licensee may conduct gaming at a temporary facility  
5 by up to 12 months or another period of time deemed necessary  
6 or appropriate by the Board. The Board shall make rules  
7 concerning the conduct of gaming from temporary facilities.

8 (Source: P.A. 101-31, eff. 6-28-19; 101-648, eff. 6-30-20;  
9 102-13, eff. 6-10-21; 102-558, eff. 8-20-21.)

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

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

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

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

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

23 20% of annual adjusted gross receipts in excess of  
24 \$25,000,000 but not exceeding \$50,000,000;

25 25% of annual adjusted gross receipts in excess of

1           \$50,000,000 but not exceeding \$75,000,000;  
2           30% of annual adjusted gross receipts in excess of  
3           \$75,000,000 but not exceeding \$100,000,000;  
4           35% of annual adjusted gross receipts in excess of  
5           \$100,000,000.

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

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

15           22.5% of annual adjusted gross receipts in excess of  
16           \$25,000,000 but not exceeding \$50,000,000;

17           27.5% of annual adjusted gross receipts in excess of  
18           \$50,000,000 but not exceeding \$75,000,000;

19           32.5% of annual adjusted gross receipts in excess of  
20           \$75,000,000 but not exceeding \$100,000,000;

21           37.5% of annual adjusted gross receipts in excess of  
22           \$100,000,000 but not exceeding \$150,000,000;

23           45% of annual adjusted gross receipts in excess of  
24           \$150,000,000 but not exceeding \$200,000,000;

25           50% of annual adjusted gross receipts in excess of  
26           \$200,000,000.

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

8 15% of annual adjusted gross receipts up to and  
9 including \$25,000,000;

10 27.5% of annual adjusted gross receipts in excess of  
11 \$25,000,000 but not exceeding \$37,500,000;

12 32.5% of annual adjusted gross receipts in excess of  
13 \$37,500,000 but not exceeding \$50,000,000;

14 37.5% of annual adjusted gross receipts in excess of  
15 \$50,000,000 but not exceeding \$75,000,000;

16 45% of annual adjusted gross receipts in excess of  
17 \$75,000,000 but not exceeding \$100,000,000;

18 50% of annual adjusted gross receipts in excess of  
19 \$100,000,000 but not exceeding \$250,000,000;

20 70% of annual adjusted gross receipts in excess of  
21 \$250,000,000.

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

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

13           (a-4) Beginning on the first day on which the tax imposed  
14 under subsection (a-3) is no longer imposed and ending upon  
15 the imposition of the privilege tax under subsection (a-5) of  
16 this Section, a privilege tax is imposed on persons engaged in  
17 the business of conducting gambling operations, other than  
18 licensed managers conducting riverboat gambling operations on  
19 behalf of the State, based on the adjusted gross receipts  
20 received by a licensed owner from gambling games authorized  
21 under this Act 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          For the imposition of the privilege tax in this subsection  
11          (a-4), amounts paid pursuant to item (1) of subsection (b) of  
12          Section 56 of the Illinois Horse Racing Act of 1975 shall not  
13          be included in the determination of adjusted gross receipts.

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

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

1           22.5% of annual adjusted gross receipts in excess of  
2           \$25,000,000 but not exceeding \$50,000,000;

3           27.5% of annual adjusted gross receipts in excess of  
4           \$50,000,000 but not exceeding \$75,000,000;

5           32.5% of annual adjusted gross receipts in excess of  
6           \$75,000,000 but not exceeding \$100,000,000;

7           37.5% of annual adjusted gross receipts in excess of  
8           \$100,000,000 but not exceeding \$150,000,000;

9           45% of annual adjusted gross receipts in excess of  
10          \$150,000,000 but not exceeding \$200,000,000;

11          50% of annual adjusted gross receipts in excess of  
12          \$200,000,000.

13          The privilege tax for table games shall be at the  
14          following rates:

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

17               20% of annual adjusted gross receipts in excess of  
18               \$25,000,000.

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

23               (2) Beginning on the first day that an owners licensee  
24               under paragraph (1) of subsection (e-5) of Section 7 conducts  
25               gambling operations, either in a temporary facility or a  
26               permanent facility, a privilege tax is imposed on persons



1 engaged in the business of conducting gambling operations  
2 under paragraph (1) of subsection (e-5) of Section 7, other  
3 than licensed managers conducting riverboat gambling  
4 operations on behalf of the State, based on the adjusted gross  
5 receipts received by such licensee from the gambling games  
6 authorized under this Act. The privilege tax for all gambling  
7 games other than table games, including, but not limited to,  
8 slot machines, video game of chance gambling, and electronic  
9 gambling games shall be at the following rates:

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

14 16% of annual adjusted gross receipts in excess of  
15 \$25,000,000 but not exceeding \$50,000,000 to the State and  
16 14% of annual adjusted gross receipts in excess of  
17 \$25,000,000 but not exceeding \$50,000,000 to the City of  
18 Chicago;

19 20.1% of annual adjusted gross receipts in excess of  
20 \$50,000,000 but not exceeding \$75,000,000 to the State and  
21 17.4% of annual adjusted gross receipts in excess of  
22 \$50,000,000 but not exceeding \$75,000,000 to the City of  
23 Chicago;

24 21.4% of annual adjusted gross receipts in excess of  
25 \$75,000,000 but not exceeding \$100,000,000 to the State  
26 and 18.6% of annual adjusted gross receipts in excess of

1           \$75,000,000 but not exceeding \$100,000,000 to the City of  
2 Chicago;

3           22.7% of annual adjusted gross receipts in excess of  
4 \$100,000,000 but not exceeding \$150,000,000 to the State  
5 and 19.8% of annual adjusted gross receipts in excess of  
6 \$100,000,000 but not exceeding \$150,000,000 to the City of  
7 Chicago;

8           24.1% of annual adjusted gross receipts in excess of  
9 \$150,000,000 but not exceeding \$225,000,000 to the State  
10 and 20.9% of annual adjusted gross receipts in excess of  
11 \$150,000,000 but not exceeding \$225,000,000 to the City of  
12 Chicago;

13           26.8% of annual adjusted gross receipts in excess of  
14 \$225,000,000 but not exceeding \$1,000,000,000 to the State  
15 and 23.2% of annual adjusted gross receipts in excess of  
16 \$225,000,000 but not exceeding \$1,000,000,000 to the City  
17 of Chicago;

18           40% of annual adjusted gross receipts in excess of  
19 \$1,000,000,000 to the State and 34.7% of annual gross  
20 receipts in excess of \$1,000,000,000 to the City of  
21 Chicago.

22           The privilege tax for table games shall be at the  
23 following rates:

24           8.1% of annual adjusted gross receipts up to and  
25 including \$25,000,000 to the State and 6.9% of annual  
26 adjusted gross receipts up to and including \$25,000,000 to

1 the City of Chicago;

2 10.7% of annual adjusted gross receipts in excess of  
3 \$25,000,000 but not exceeding \$75,000,000 to the State and  
4 9.3% of annual adjusted gross receipts in excess of  
5 \$25,000,000 but not exceeding \$75,000,000 to the City of  
6 Chicago;

7 11.2% of annual adjusted gross receipts in excess of  
8 \$75,000,000 but not exceeding \$175,000,000 to the State  
9 and 9.8% of annual adjusted gross receipts in excess of  
10 \$75,000,000 but not exceeding \$175,000,000 to the City of  
11 Chicago;

12 13.5% of annual adjusted gross receipts in excess of  
13 \$175,000,000 but not exceeding \$225,000,000 to the State  
14 and 11.5% of annual adjusted gross receipts in excess of  
15 \$175,000,000 but not exceeding \$225,000,000 to the City of  
16 Chicago;

17 15.1% of annual adjusted gross receipts in excess of  
18 \$225,000,000 but not exceeding \$275,000,000 to the State  
19 and 12.9% of annual adjusted gross receipts in excess of  
20 \$225,000,000 but not exceeding \$275,000,000 to the City of  
21 Chicago;

22 16.2% of annual adjusted gross receipts in excess of  
23 \$275,000,000 but not exceeding \$375,000,000 to the State  
24 and 13.8% of annual adjusted gross receipts in excess of  
25 \$275,000,000 but not exceeding \$375,000,000 to the City of  
26 Chicago;

1           18.9% of annual adjusted gross receipts in excess of  
2           \$375,000,000 to the State and 16.1% of annual gross  
3           receipts in excess of \$375,000,000 to the City of Chicago.

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

8           (3) Notwithstanding the provisions of this subsection  
9           (a-5), for the first 10 years that the privilege tax is imposed  
10          under this subsection (a-5) or until the year preceding the  
11          calendar year in which paragraph (4) becomes operative,  
12          whichever occurs first, the privilege tax shall be imposed on  
13          the modified annual adjusted gross receipts of a riverboat or  
14          casino conducting gambling operations in the City of East St.  
15          Louis, unless:

16               (1) the riverboat or casino fails to employ at least  
17               450 people, except no minimum employment shall be required  
18               during 2020 and 2021 or during periods that the riverboat  
19               or casino is closed on orders of State officials for  
20               public health emergencies or other emergencies not caused  
21               by the riverboat or casino;

22               (2) the riverboat or casino fails to maintain  
23               operations in a manner consistent with this Act or is not a  
24               viable riverboat or casino subject to the approval of the  
25               Board; or

26               (3) the owners licensee is not an entity in which

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

8 (4) Notwithstanding the provisions of this subsection  
9 (a-5), for 10 calendar years beginning in the year that  
10 gambling operations commence either in a temporary or  
11 permanent facility at an organization gaming facility located  
12 in the City of Collinsville if the facility commences  
13 operations within 3 years of the effective date of the changes  
14 made to this Section by this amendatory Act of the 103rd  
15 General Assembly, the privilege tax imposed under this  
16 subsection (a-5) on a riverboat or casino conducting gambling  
17 operations in the City of East St. Louis shall be reduced, if  
18 applicable, by an amount equal to the difference in adjusted  
19 gross receipts for the 2022 calendar year less the current  
20 year's adjusted gross receipts, unless:

21 (A) the riverboat or casino fails to employ at least  
22 350 people, except that no minimum employment shall be  
23 required during periods that the riverboat or casino is  
24 closed on orders of State officials for public health  
25 emergencies or other emergencies not caused by the  
26 riverboat or casino;

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

5           (C) the riverboat or casino fails to submit audited  
6 financial statements to the Board prepared by an  
7 accounting firm that has been preapproved by the Board and  
8 such statements were prepared in accordance with the  
9 provisions of the Financial Accounting Standards Board  
10 Accounting Standards Codification under nongovernmental  
11 accounting principles generally accepted in the United  
12 States.

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

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

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

1           2016, 2017, and 2018 and the annual adjusted gross  
2           receipts for 2019; and

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

11          (a-6) From June 28, 2019 (the effective date of Public Act  
12          101-31) until June 30, 2023, an owners licensee that conducted  
13          gambling operations prior to January 1, 2011 shall receive a  
14          dollar-for-dollar credit against the tax imposed under this  
15          Section for any renovation or construction costs paid by the  
16          owners licensee, but in no event shall the credit exceed  
17          \$2,000,000.

18          Additionally, from June 28, 2019 (the effective date of  
19          Public Act 101-31) until December 31, 2024, an owners licensee  
20          that (i) is located within 15 miles of the Missouri border, and  
21          (ii) has at least 3 riverboats, casinos, or their equivalent  
22          within a 45-mile radius, may be authorized to relocate to a new  
23          location with the approval of both the unit of local  
24          government designated as the home dock and the Board, so long  
25          as the new location is within the same unit of local government  
26          and no more than 3 miles away from its original location. Such

1 owners licensee shall receive a credit against the tax imposed  
2 under this Section equal to 8% of the total project costs, as  
3 approved by the Board, for any renovation or construction  
4 costs paid by the owners licensee for the construction of the  
5 new facility, provided that the new facility is operational by  
6 July 1, 2024. In determining whether or not to approve a  
7 relocation, the Board must consider the extent to which the  
8 relocation will diminish the gaming revenues received by other  
9 Illinois gaming facilities.

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



1 year to satisfy its total obligation under either subsection  
2 (a-5) or (a-6). The credit for the final adjustment year shall  
3 occur in the calendar year following the final adjustment  
4 year.

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

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

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

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

26 This subsection (a-7) does not apply to owners licensees

1 authorized pursuant to subsection (e-5) of Section 7 of this  
2 Act.

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

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

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

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

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

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

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

26 "Annual adjustment cap" means 3% of adjusted gross

1 receipts in a particular calendar year, and as may be  
2 increased further as otherwise described in this subsection  
3 (a-7).

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

7 (a-9) Beginning on January 1, 2020, the calculation of  
8 gross receipts or adjusted gross receipts, for the purposes of  
9 this Section, for a riverboat, a casino, or an organization  
10 gaming facility shall not include the dollar amount of  
11 non-cashable vouchers, coupons, and electronic promotions  
12 redeemed by wagerers upon the riverboat, in the casino, or in  
13 the organization gaming facility up to and including an amount  
14 not to exceed 20% of a riverboat's, a casino's, or an  
15 organization gaming facility's adjusted gross receipts.

16 The Illinois Gaming Board shall submit to the General  
17 Assembly a comprehensive report no later than March 31, 2023  
18 detailing, at a minimum, the effect of removing non-cashable  
19 vouchers, coupons, and electronic promotions from this  
20 calculation on net gaming revenues to the State in calendar  
21 years 2020 through 2022, the increase or reduction in wagerers  
22 as a result of removing non-cashable vouchers, coupons, and  
23 electronic promotions from this calculation, the effect of the  
24 tax rates in subsection (a-5) on net gaming revenues to this  
25 State, and proposed modifications to the calculation.

26 (a-10) The taxes imposed by this Section shall be paid by

1 the licensed owner or the organization gaming licensee to the  
2 Board not later than 5:00 o'clock p.m. of the day after the day  
3 when the wagers were made.

4 (a-15) If the privilege tax imposed under subsection (a-3)  
5 is no longer imposed pursuant to item (i) of the last paragraph  
6 of subsection (a-3), then by June 15 of each year, each owners  
7 licensee, other than an owners licensee that admitted  
8 1,000,000 persons or fewer in calendar year 2004, must, in  
9 addition to the payment of all amounts otherwise due under  
10 this Section, pay to the Board a reconciliation payment in the  
11 amount, if any, by which the licensed owner's base amount  
12 exceeds the amount of net privilege tax paid by the licensed  
13 owner to the Board in the then current State fiscal year. A  
14 licensed owner's net privilege tax obligation due for the  
15 balance of the State fiscal year shall be reduced up to the  
16 total of the amount paid by the licensed owner in its June 15  
17 reconciliation payment. The obligation imposed by this  
18 subsection (a-15) is binding on any person, firm, corporation,  
19 or other entity that acquires an ownership interest in any  
20 such owners license. The obligation imposed under this  
21 subsection (a-15) terminates on the earliest of: (i) July 1,  
22 2007, (ii) the first day after August 23, 2005 (the effective  
23 date of Public Act 94-673) that riverboat gambling operations  
24 are conducted pursuant to a dormant license, (iii) the first  
25 day that riverboat gambling operations are conducted under the  
26 authority of an owners license that is in addition to the 10

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

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

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

22 "Base amount" means the following:

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

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

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

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

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

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

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

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

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

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

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

16 (b) From the tax revenue from riverboat or casino gambling  
17 deposited in the State Gaming Fund under this Section, an  
18 amount equal to 5% of adjusted gross receipts generated by a  
19 riverboat or a casino, other than a riverboat or casino  
20 designated in paragraph (1), (3), or (4) of subsection (e-5)  
21 of Section 7, shall be paid monthly, subject to appropriation  
22 by the General Assembly, to the unit of local government in  
23 which the casino is located or that is designated as the home  
24 dock of the riverboat. Notwithstanding anything to the  
25 contrary, beginning on the first day that an owners licensee  
26 under paragraph (1), (2), (3), (4), (5), or (6) of subsection

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

20 From the tax revenue deposited in the State Gaming Fund  
21 pursuant to riverboat or casino gambling operations conducted  
22 by a licensed manager on behalf of the State, an amount equal  
23 to 5% of adjusted gross receipts generated pursuant to those  
24 riverboat or casino gambling operations shall be paid monthly,  
25 subject to appropriation by the General Assembly, to the unit  
26 of local government that is designated as the home dock of the



1 riverboat upon which those riverboat gambling operations are  
2 conducted or in which the casino is located.

3 From the tax revenue from riverboat or casino gambling  
4 deposited in the State Gaming Fund under this Section, an  
5 amount equal to 5% of the adjusted gross receipts generated by  
6 a riverboat designated in paragraph (3) of subsection (e-5) of  
7 Section 7 shall be divided and remitted monthly, subject to  
8 appropriation, as follows: 70% to Waukegan, 10% to Park City,  
9 15% to North Chicago, and 5% to Lake County.

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

18 From the tax revenue from riverboat or casino gambling  
19 deposited in the State Gaming Fund under this Section, an  
20 amount equal to 5% of the adjusted gross receipts generated by  
21 a riverboat designated in paragraph (5) of subsection (e-5) of  
22 Section 7 shall be remitted monthly, subject to appropriation,  
23 as follows: 2% to the unit of local government in which the  
24 riverboat or casino is located, and 3% shall be distributed:  
25 (A) in accordance with a regional capital development plan  
26 entered into by the following communities: Village of Beecher,

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

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

23 (b-4) Beginning on the first day a ~~the~~ licensee under  
24 ~~paragraph (5)~~ of subsection (e-5) of Section 7 conducts  
25 gambling operations or 30 days after the effective date of  
26 this Amendatory Act of the 103rd General Assembly, whichever

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

10 (b-5) Beginning on June 28, 2019 (the effective date of  
11 Public Act 101-31), from the tax revenue deposited in the  
12 State Gaming Fund under this Section, an amount equal to 3% of  
13 adjusted gross receipts generated by each organization gaming  
14 facility located outside Madison County shall be paid monthly,  
15 subject to appropriation by the General Assembly, to a  
16 municipality other than the Village of Stickney in which each  
17 organization gaming facility is located or, if the  
18 organization gaming facility is not located within a  
19 municipality, to the county in which the organization gaming  
20 facility is located, except as otherwise provided in this  
21 Section. From the tax revenue deposited in the State Gaming  
22 Fund under this Section, an amount equal to 3% of adjusted  
23 gross receipts generated by an organization gaming facility  
24 located in the Village of Stickney shall be paid monthly,  
25 subject to appropriation by the General Assembly, as follows:  
26 25% to the Village of Stickney, 5% to the City of Berwyn, 50%

1 to the Town of Cicero, and 20% to the Stickney Public Health  
2 District.

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

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

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

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

25 (b-7) From the tax revenue from the organization gaming  
26 licensee located in one of the following townships of Cook

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

1 public pension payments, or both.

2 (b-8) In lieu of the payments under subsection (b) of this  
3 Section, from the tax revenue deposited in the State Gaming  
4 Fund pursuant to riverboat or casino gambling operations  
5 conducted by an owners licensee under paragraph (1) of  
6 subsection (e-5) of Section 7, an amount equal to the tax  
7 revenue generated from the privilege tax imposed by paragraph  
8 (2) of subsection (a-5) that is to be paid to the City of  
9 Chicago shall be paid monthly, subject to appropriation by the  
10 General Assembly, as follows: (1) an amount equal to 0.5% of  
11 the annual adjusted gross receipts generated by the owners  
12 licensee under paragraph (1) of subsection (e-5) of Section 7  
13 to the home rule county in which the owners licensee is located  
14 for the purpose of enhancing the county's criminal justice  
15 system; and (2) the balance to the City of Chicago and shall be  
16 expended or obligated by the City of Chicago for pension  
17 payments in accordance with Public Act 99-506.

18 (c) Appropriations, as approved by the General Assembly,  
19 may be made from the State Gaming Fund to the Board (i) for the  
20 administration and enforcement of this Act and the Video  
21 Gaming Act, (ii) for distribution to the Illinois State Police  
22 and to the Department of Revenue for the enforcement of this  
23 Act and the Video Gaming Act, and (iii) to the Department of  
24 Human Services for the administration of programs to treat  
25 problem gambling, including problem gambling from sports  
26 wagering. The Board's annual appropriations request must

1 separately state its funding needs for the regulation of  
2 gaming authorized under Section 7.7, riverboat gaming, casino  
3 gaming, video gaming, and sports wagering.

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

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

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

23 (c-5) (Blank).

24 (c-10) Each year the General Assembly shall appropriate  
25 from the General Revenue Fund to the Education Assistance Fund  
26 an amount equal to the amount paid into the Horse Racing Equity

1 Fund pursuant to subsection (c-5) in the prior calendar year.

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

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

20 (c-21) After the payments required under subsections (b),  
21 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), and (c-4) have  
22 been made, an amount equal to 0.5% of the adjusted gross  
23 receipts generated by the owners licensee under paragraph (1)  
24 of subsection (e-5) of Section 7 shall be paid monthly,  
25 subject to appropriation from the General Assembly, from the  
26 State Gaming Fund to the home rule county in which the owners



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

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

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

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

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

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

1 Fund to the School Infrastructure Fund.

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

5 (d-5) Beginning on July 1, 2021, on the last day of each  
6 month, or as soon thereafter as possible, after all the  
7 required expenditures, distributions, and transfers have been  
8 made from the State Gaming Fund for the month pursuant to  
9 subsections (b) through (c-35), at the direction of the Board,  
10 the Comptroller shall direct and the Treasurer shall transfer  
11 \$22,500,000, along with any deficiencies in such amounts from  
12 prior months in the same fiscal year, from the State Gaming  
13 Fund to the Education Assistance Fund; then, at the direction  
14 of the Board, the Comptroller shall direct and the Treasurer  
15 shall transfer the remainder of the funds generated by this  
16 Act, if any, from the State Gaming Fund to the Capital Projects  
17 Fund.

18 (e) Nothing in this Act shall prohibit the unit of local  
19 government designated as the home dock of the riverboat from  
20 entering into agreements with other units of local government  
21 in this State or in other states to share its portion of the  
22 tax revenue.

23 (f) To the extent practicable, the Board shall administer  
24 and collect the wagering taxes imposed by this Section in a  
25 manner consistent with the provisions of Sections 4, 5, 5a,  
26 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of

1 the Retailers' Occupation Tax Act and Section 3-7 of the  
2 Uniform Penalty and Interest Act.

3 (Source: P.A. 102-16, eff. 6-17-21; 102-538, eff. 8-20-21;  
4 102-689, eff. 12-17-21; 102-699, eff. 4-19-22; 103-8, eff.  
5 6-7-23.)

6 Section 45. The Sports Wagering Act is amended by changing  
7 Section 25-25 as follows:

8 (230 ILCS 45/25-25)

9 Sec. 25-25. Sports wagering authorized.

10 (a) Notwithstanding any provision of law to the contrary,  
11 the operation of sports wagering is only lawful when conducted  
12 in accordance with the provisions of this Act and the rules of  
13 the Illinois Gaming Board and the Department of the Lottery.

14 (b) A person placing a wager under this Act shall be at  
15 least 21 years of age.

16 (c) A licensee under this Act may not accept a wager on a  
17 minor league sports event.

18 (d) Except as otherwise provided in this Section, a  
19 licensee under this Act may not accept a wager for a sports  
20 event involving an Illinois collegiate team.

21 (d-5) Beginning on December 17, 2021 (the effective date  
22 of Public Act 102-689) ~~this amendatory Act of the 102nd~~  
23 ~~General Assembly~~ until July 1, 2026 ~~2024~~, a licensee under  
24 this Act may accept a wager for a sports event involving an

1 Illinois collegiate team if:

2 (1) the wager is a tier 1 wager;

3 (2) the wager is not related to an individual  
4 athlete's performance; and

5 (3) the wager is made in person instead of over the  
6 Internet or through a mobile application.

7 (e) A licensee under this Act may only accept a wager from  
8 a person physically located in the State.

9 (f) Master sports wagering licensees may use any data  
10 source for determining the results of all tier 1 sports  
11 wagers.

12 (g) A sports governing body headquartered in the United  
13 States may notify the Board that it desires to supply official  
14 league data to master sports wagering licensees for  
15 determining the results of tier 2 sports wagers. Such  
16 notification shall be made in the form and manner as the Board  
17 may require. If a sports governing body does not notify the  
18 Board of its desire to supply official league data, a master  
19 sports wagering licensee may use any data source for  
20 determining the results of any and all tier 2 sports wagers on  
21 sports contests for that sports governing body.

22 Within 30 days of a sports governing body notifying the  
23 Board, master sports wagering licensees shall use only  
24 official league data to determine the results of tier 2 sports  
25 wagers on sports events sanctioned by that sports governing  
26 body, unless: (1) the sports governing body or designee cannot

1 provide a feed of official league data to determine the  
2 results of a particular type of tier 2 sports wager, in which  
3 case master sports wagering licensees may use any data source  
4 for determining the results of the applicable tier 2 sports  
5 wager until such time as such data feed becomes available on  
6 commercially reasonable terms; or (2) a master sports wagering  
7 licensee can demonstrate to the Board that the sports  
8 governing body or its designee cannot provide a feed of  
9 official league data to the master sports wagering licensee on  
10 commercially reasonable terms. During the pendency of the  
11 Board's determination, such master sports wagering licensee  
12 may use any data source for determining the results of any and  
13 all tier 2 sports wagers.

14 (h) A licensee under this Act may not accept wagers on a  
15 kindergarten through 12th grade sports event.

16 (Source: P.A. 102-689, eff. 12-17-21; 103-4, eff. 5-31-23.)

17 Section 99. Effective date. This Act takes effect upon  
18 becoming law.