

1 AMENDMENT TO HOUSE BILL 1069

2 AMENDMENT NO. _____. Amend House Bill 1069 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Riverboat Gambling Act is amended by
5 changing Section 12 as follows:

6 (230 ILCS 10/12) (from Ch. 120, par. 2412)

7 Sec. 12. Admission tax; fees.

8 (a) A tax is hereby imposed upon admissions authorized
9 pursuant to this Act. Until July 1, 2002, the rate is \$2 per
10 person admitted. From Beginning July 1, 2002 until July 1,
11 2003, the rate is \$3 per person admitted. Beginning July 1,
12 2003, for a licensee that admitted 1,000,000 persons or fewer
13 in the previous calendar year, the rate is \$3 per person
14 admitted; for a licensee that admitted more than 1,000,000
15 but no more than 2,300,000 persons in the previous calendar
16 year, the rate is \$4 per person admitted; and for a licensee
17 that admitted more than 2,300,000 persons in the previous
18 calendar year, the rate is \$5 per person admitted. This
19 admission tax is imposed upon the licensed owner conducting
20 gambling.

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

1 (2) (Blank).

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

6 (4) 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 (b) From the tax imposed under subsection (a), a
11 municipality shall receive from the State \$1 for each person
12 embarking on a riverboat docked within the municipality, and
13 a county shall receive \$1 for each person embarking on a
14 riverboat docked within the county but outside the boundaries
15 of any municipality. The municipality's or county's share
16 shall be collected by the Board on behalf of the State and
17 remitted quarterly by the State, subject to appropriation, to
18 the treasurer of the unit of local government for deposit in
19 the general fund.

20 (c) The licensed owner shall pay the entire admission
21 tax to the Board. Such payments shall be made daily.
22 Accompanying each payment shall be a return on forms provided
23 by the Board which shall include other information regarding
24 admissions as the Board may require. Failure to submit
25 either the payment or the return within the specified time
26 may result in suspension or revocation of the owners license.

27 (d) The Board shall administer and collect the admission
28 tax imposed by this Section, to the extent practicable, in a
29 manner consistent with the provisions of Sections 4, 5, 5a,
30 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9 and 10 of
31 the Retailers' Occupation Tax Act and Section 3-7 of the
32 Uniform Penalty and Interest Act.

33 (Source: P.A. 91-40, eff. 6-25-99; 92-595, eff. 6-28-02.)

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.".