

1 AN ACT in relation to gambling.

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

4 Section 5. The Riverboat Gambling Act is amended by  
5 changing Sections 6, 7, and 13 and adding Sections 7.1 and  
6 13.2 as follows:

7 (230 ILCS 10/6) (from Ch. 120, par. 2406)

8 Sec. 6. Application for Owners License.

9 (a) A qualified person may apply to the Board for an  
10 owners license to conduct a riverboat gambling operation as  
11 provided in this Act. The application shall be made on forms  
12 provided by the Board and shall contain such information as  
13 the Board prescribes, including but not limited to the  
14 identity of the riverboat on which such gambling operation is  
15 to be conducted and the exact location where such riverboat  
16 will be docked, a certification that the riverboat will be  
17 registered under this Act at all times during which gambling  
18 operations are conducted on board, detailed information  
19 regarding the ownership and management of the applicant, and  
20 detailed personal information regarding the applicant.  
21 Information provided on the application shall be used as a  
22 basis for a thorough background investigation which the Board  
23 shall conduct with respect to each applicant. An incomplete  
24 application shall be cause for denial of a license by the  
25 Board.

26 (b) Applicants shall submit with their application all  
27 documents, resolutions, and letters of support from the  
28 governing body that represents the municipality or county  
29 wherein the licensee will dock.

30 (c) Each applicant shall disclose the identity of every  
31 person, association, trust or corporation having a greater

1 than 1% direct or indirect pecuniary interest in the  
2 riverboat gambling operation with respect to which the  
3 license is sought. If the disclosed entity is a trust, the  
4 application shall disclose the names and addresses of the  
5 beneficiaries; if a corporation, the names and addresses of  
6 all stockholders and directors; if a partnership, the names  
7 and addresses of all partners, both general and limited.

8 (d) An application shall be filed with the Board by  
9 January 1 of the year preceding any calendar year for which  
10 an applicant seeks an owners license; however, applications  
11 for an owners license permitting operations on January 1,  
12 1991 shall be filed by July 1, 1990 and applications for  
13 licenses authorized on or after the effective date of this  
14 amendatory Act of the 93rd General Assembly shall be filed by  
15 deadlines established by the Board. In the case of an owners  
16 license to be awarded through the competitive bidding  
17 process, the Board shall solicit applications by publishing  
18 an advertisement at least 3 times, the first and last of  
19 which publications shall be at least 10 days apart, in trade  
20 publications, business newspapers such as the Wall Street  
21 Journal, and the newspapers that are in the top 10 in  
22 circulation in Illinois. The advertisement shall state the  
23 procedure for applying for an owners license and shall state  
24 the deadline for applications. The Board shall also notify  
25 all parties who have ever applied for an owners license under  
26 this Act. An application fee as set by the Board by rule of  
27 \$50,000 shall be paid at the time of filing to defray the  
28 costs associated with the background investigation conducted  
29 by the Board. If the costs of the investigation exceed the  
30 fee set by the Board \$50,000, the applicant shall pay the  
31 additional amount to the Board. If the costs of the  
32 investigation are less than the fee set by the Board \$50,000,  
33 the applicant shall receive a refund of the remaining amount.  
34 In addition to the application fee, the Board shall set an

1 annual license fee by rule. All information, records,  
 2 interviews, reports, statements, memoranda or other data  
 3 supplied to or used by the Board in the course of its review  
 4 or investigation of an application for a license under this  
 5 Act shall be privileged, strictly confidential and shall be  
 6 used only for the purpose of evaluating an applicant. Such  
 7 information, records, interviews, reports, statements,  
 8 memoranda or other data shall not be admissible as evidence,  
 9 nor discoverable in any action of any kind in any court or  
 10 before any tribunal, board, agency or person, except for any  
 11 action deemed necessary by the Board.

12 (e) The Board shall charge each applicant a fee set by  
 13 the Department of State Police to defray the costs associated  
 14 with the search and classification of fingerprints obtained  
 15 by the Board with respect to the applicant's application.  
 16 These fees shall be paid into the State Police Services Fund.

17 (f) The licensed owner shall be the person primarily  
 18 responsible for the boat itself. Only one riverboat gambling  
 19 operation may be authorized by the Board on any riverboat.  
 20 The applicant must identify each riverboat it intends to use  
 21 and certify that the riverboat: (1) has the authorized  
 22 capacity required in this Act; (2) is accessible to disabled  
 23 persons; and (3) is fully registered and licensed in  
 24 accordance with any applicable laws.

25 (g) A person who knowingly makes a false statement on an  
 26 application is guilty of a Class A misdemeanor.

27 (Source: P.A. 91-40, eff. 6-25-99.)

28 (230 ILCS 10/7) (from Ch. 120, par. 2407)

29 Sec. 7. Owners Licenses.

30 (a) The Board shall, upon completion of the  
 31 investigation required under Section 6, make a determination  
 32 as to whether each applicant for an owners license is  
 33 suitable for licensing ~~issue--owners--licenses--to--persons,~~

1 firms--or--corporations--which--apply--for--such--licenses--upon  
 2 payment--to--the--Board--of--the--non--refundable--license--fee--set--by  
 3 the--Board,--upon--payment--of--a--\$25,000--license--fee--for--the  
 4 first--year--of--operation--and--a--\$5,000--license--fee--for--each  
 5 succeeding--year--and--upon--a--determination--by--the--Board--that  
 6 the--applicant--is--eligible--for--an--owners--license pursuant to  
 7 this Act and the rules of the Board. A person, firm or  
 8 corporation is ineligible to receive an owners license if:

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

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

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

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

18 (5) a person defined in (1), (2), (3) or (4) is an  
 19 officer, director or managerial employee of the firm or  
 20 corporation;

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

25 (7) (blank); or

26 (8) a license of the person, firm or corporation  
 27 issued under this Act, or a license to own or operate  
 28 gambling facilities in any other jurisdiction, has been  
 29 revoked.

30 (b) In determining the suitability of whether--to--grant  
 31 an--owners--license--to an applicant for an owners license, the  
 32 Board shall consider:

33 (1) the character, reputation, experience and  
 34 financial integrity of the applicants and of any other or

1 separate person that either:

2 (A) controls, directly or indirectly, such  
3 applicant, or

4 (B) is controlled, directly or indirectly, by  
5 such applicant or by a person which controls,  
6 directly or indirectly, such applicant;

7 (2) the facilities or proposed facilities for the  
8 conduct of riverboat gambling;

9 (3) the highest prospective total revenue to be  
10 derived by the State from the conduct of riverboat  
11 gambling;

12 (4) the good faith affirmative action plan of each  
13 applicant to recruit, train and upgrade minorities in all  
14 employment classifications;

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

18 (6) whether the applicant has adequate  
19 capitalization to provide and maintain, for the duration  
20 of a license, a riverboat; and

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

24 (c) (Blank). ~~Each-owners-license-shall-specify-the-place~~  
25 ~~where-riverboats-shall-operate-and-dock.~~

26 (d) Each applicant shall submit with his application, on  
27 forms provided by the Board, 2 sets of his fingerprints.

28 (e) The Board may issue up to 10 licenses authorizing  
29 the holders of such licenses to own riverboats. In the  
30 application for an owners license, the applicant shall state  
31 the dock at which the riverboat is based and the water on  
32 which the riverboat will be located.

33 (e-5) After the Board makes its determination as to the  
34 suitability of applicants for a license, the Board shall

1 notify each applicant of its determination, and the Board  
 2 shall notify the applicants found to be suitable that they  
 3 may bid for the license. Bids shall be expressed as a  
 4 percentage of adjusted gross receipts to be paid as taxes  
 5 during the period of the license. Licenses shall be awarded  
 6 to the highest bidders. The Board shall include time limits  
 7 and any appropriate bid specifications. Notwithstanding the  
 8 other provisions of this Section, the Board may reject any  
 9 bid. The Board shall notify each applicant of its final  
 10 decision, and shall publicly disclose the amount of the  
 11 winning bid. The amounts paid by a successful applicant  
 12 under the terms of its bid shall be paid and distributed in  
 13 accordance with Section 13.2.

14 The Board shall adopt rules as needed to implement the  
 15 provisions of the competitive bidding process under this  
 16 Section.

17 (e-10) The Board shall issue a temporary license to any  
 18 licensee that loses its license under the competitive bidding  
 19 process established in this Section. The temporary license  
 20 shall be effective until the winning bidder for that license  
 21 begins riverboat gambling operations.

22 (e-15) Each owners license shall specify the place where  
 23 riverboats shall operate and dock.

24 (e-20) The Board may not issue a license to an applicant  
 25 for a license to conduct riverboat gambling unless, in  
 26 accordance with subsection (j), riverboat gambling has been  
 27 approved by the governing body of the appropriate unit of  
 28 local government. The Board shall issue 5 licenses to become  
 29 effective--not--earlier--than--January--17--1991.--Three--of--such  
 30 licenses--shall--authorize--riverboat--gambling--on--the  
 31 Mississippi--River,--one--of--which--shall--authorize--riverboat  
 32 gambling--from--a--home--dock--in--the--city--of--East--St.--Louis,--and  
 33 one--of--which--shall--authorize--riverboat--gambling--on--the  
 34 Mississippi--River--or--in--a--municipality--that--(1)--borders--on

1 the-Mississippi-River-or-is-within-5-miles-of-the-city-limits  
2 of--a--municipality-that-borders-on-the-Mississippi-River-and  
3 (2)-on-the-effective-date-of-this-amendatory-Act-of-the--92nd  
4 General---Assembly---has--a--riverboat--conducting--riverboat  
5 gambling-operations-pursuant-to-a-license-issued--under--this  
6 Act.--One-other-license-shall-authorize-riverboat-gambling-on  
7 the-Illinois-River-south-of-Marshall-County.--The-Board-shall  
8 issue--one-additional-license-to-become-effective-not-earlier  
9 than-March-17-19927-which-shall-authorize-riverboat--gambling  
10 on-the-Des-Plaines-River-in-Will-County.--The-Board-may-issue  
11 4--additional--licenses--to-become-effective-not-earlier-than  
12 March--17--1992.---In--determining--the--water---upon---which  
13 riverboats---will--operate7--the--Board--shall--consider--the  
14 economic-benefit-which--riverboat--gambling--confers--on--the  
15 State7-and-shall-seek-to-assure-that-all-regions-of-the-State  
16 share-in-the-economic-benefits-of-riverboat-gambling.

17 In--granting--all--licenses7-the-Board-may-give-favorable  
18 consideration-to-economically-depressed-areas-of--the--State7  
19 to--applicants-presenting-plans-which-provide-for-significant  
20 economic-development-over-a-large--geographic--area7--and--to  
21 applicants--who--currently-operate-non-gambling-riverboats-in  
22 Illinois.--The-Board-shall-review-all-applications-for-owners  
23 licenses7-and-shall-inform--each--applicant--of--the--Board's  
24 decision.

25 The Board may revoke the owners license of a licensee  
26 which fails to begin conducting gambling within 15 months of  
27 receipt of the Board's approval of the application if the  
28 Board determines that license revocation is in the best  
29 interests of the State.

30 (f) The first 10 owners licenses issued under this Act  
31 shall permit the holder to own up to 2 riverboats and  
32 equipment thereon for a period of 3 years after the effective  
33 date of the license. Holders of the first 10 owners licenses  
34 must pay the annual license fee for each of the 3 years

1 during which they are authorized to own riverboats.

2 (g) On and after the effective date of this amendatory  
3 Act of the 93rd General Assembly, upon the termination,  
4 expiration, or revocation of an owners license, the license  
5 shall be subject to the competitive bidding process  
6 established under subsection (e-5). A license that is  
7 awarded pursuant to the competitive bidding process under  
8 subsection (e-5) shall be valid for 4 years.

9 (g-5) Any agreement or collusion among bidders or  
10 prospective bidders for owners licenses in restraint of  
11 freedom of competition by agreement to bid a fixed price or  
12 by any other method shall render the bids of the bidders  
13 void. Each bidder for an owners license shall accompany his  
14 or her bid with a sworn statement, or otherwise swear or  
15 affirm, that he or she has not been a party to any such  
16 agreement or collusion. A bidder found to have participated  
17 in a collusive agreement under this Section shall be  
18 prevented from ever owning a license to conduct riverboat  
19 gambling. ef-each-of-the-first-10-licenses,--which--shall--be  
20 issued--for--a--3--year--period,--all--licenses-are-renewable  
21 annually-upon-payment-of-the-fee-and-a-determination--by--the  
22 Board--that--the--licensee--continues--to--meet--all--of--the  
23 requirements-of-this-Act-and-the-Board's-rules,--However,--for  
24 licenses--renewed--on--or--after-May-1,--1998,--renewal--shall--be  
25 for-a-period-of-4-years,--unless--the--Board--sets--a--shorter  
26 period.

27 (h) An owners license shall entitle the licensee to own  
28 up to 2 riverboats. A licensee shall limit the number of  
29 gambling participants to 1,200 for any such owners license. A  
30 licensee may operate both of its riverboats concurrently,  
31 provided that the total number of gambling participants on  
32 both riverboats does not exceed 1,200. Riverboats licensed to  
33 operate on the Mississippi River and the Illinois River south  
34 of Marshall County shall have an authorized capacity of at



1 least 500 persons. Any other riverboat licensed under this  
2 Act shall have an authorized capacity of at least 400  
3 persons.

4 (i) A licensed owner is authorized to apply to the Board  
5 for and, if approved therefor, to receive all licenses from  
6 the Board necessary for the operation of a riverboat,  
7 including a liquor license, a license to prepare and serve  
8 food for human consumption, and other necessary licenses.  
9 All use, occupation and excise taxes which apply to the sale  
10 of food and beverages in this State and all taxes imposed on  
11 the sale or use of tangible personal property apply to such  
12 sales aboard the riverboat.

13 (j) The Board may issue a license authorizing a  
14 riverboat to dock in a municipality ~~or approve a relocation~~  
15 ~~under Section 11-2~~ only if, prior to the issuance of the  
16 license ~~or approval~~, the governing body of the municipality  
17 in which the riverboat will dock has by a majority vote  
18 approved the docking of riverboats in the municipality. The  
19 Board may issue a license authorizing a riverboat to dock in  
20 areas of a county outside any municipality ~~or approve a~~  
21 ~~relocation under Section 11-2~~ only if, prior to the issuance  
22 of the license ~~or approval~~, the governing body of the county  
23 has by a majority vote approved of the docking of riverboats  
24 within such areas.

25 (Source: P.A. 91-40, eff. 6-25-99; 92-600, eff. 6-28-02.)

26 (230 ILCS 10/7.1 n32)

27 Sec. 7.1. Sale of infrastructure.

28 The Board shall adopt rules as soon as possible after the  
29 effective date of this amendatory Act of the 93rd General  
30 Assembly to authorize a licensee that loses its license to a  
31 bidder under subsection (e-5) of Section 7 to sell its  
32 riverboat gambling operation infrastructure including, but  
33 not limited to, (1) its riverboats and related structures,

1 (2) its dock, and (3) its affiliated lodging, food service,  
 2 and hospitality facilities to another licensee or to a  
 3 successful bidder. A licensee may not sell its riverboat  
 4 gambling operation infrastructure for a price that exceeds  
 5 its book value. The financial records of a sale under this  
 6 Section shall be public records and shall be open to  
 7 inspection by the Board.

8 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

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

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

26 35% of annual adjusted gross receipts in excess of  
 27 \$100,000,000.

28 Beginning July 1, 2002, a privilege tax is imposed on  
 29 persons engaged in the business of conducting riverboat  
 30 gambling operations, based on the adjusted gross receipts  
 31 received by a licensed owner from gambling games authorized  
 32 under this Act at the following rates:

33 15% of annual adjusted gross receipts up to and

1 including \$25,000,000;

2 22.5% of annual adjusted gross receipts in excess of  
3 \$25,000,000 but not exceeding \$50,000,000;

4 27.5% of annual adjusted gross receipts in excess of  
5 \$50,000,000 but not exceeding \$75,000,000;

6 32.5% of annual adjusted gross receipts in excess of  
7 \$75,000,000 but not exceeding \$100,000,000;

8 37.5% of annual adjusted gross receipts in excess of  
9 \$100,000,000 but not exceeding \$150,000,000;

10 45% of annual adjusted gross receipts in excess of  
11 \$150,000,000 but not exceeding \$200,000,000;

12 50% of annual adjusted gross receipts in excess of  
13 \$200,000,000.

14 The taxes imposed by this Section shall be paid by the  
15 licensed owner to the Board not later than 3:00 o'clock p.m.  
16 of the day after the day when the wagers were made.

17 A licensee that obtains its license on or after the  
18 effective date of this amendatory Act of the 93rd General  
19 Assembly pursuant to the competitive bidding process shall  
20 not be subject to taxation nor be required to make any  
21 payment under this Section, but shall instead be subject to  
22 taxation pursuant to Section 13.2.

23 (b) Until January 1, 1998, 25% of the tax revenue  
24 deposited in the State Gaming Fund under this Section shall  
25 be paid, subject to appropriation by the General Assembly, to  
26 the unit of local government which is designated as the home  
27 dock of the riverboat. Beginning January 1, 1998, from the  
28 tax revenue deposited in the State Gaming Fund under this  
29 Section, an amount equal to 5% of adjusted gross receipts  
30 generated by a riverboat shall be paid monthly, subject to  
31 appropriation by the General Assembly, to the unit of local  
32 government that is designated as the home dock of the  
33 riverboat.

34 (c) Appropriations, as approved by the General Assembly,

1 may be made from the State Gaming Fund to the Department of  
2 Revenue and the Department of State Police for the  
3 administration and enforcement of this Act.

4 (c-5) (Blank). After---the---payments---required---under  
5 subsections-(b)-and-(c)-have-been-made,-an-amount-equal-to  
6 15%-of-the-adjusted-gross-receipts-of-a-riverboat-(1)-that  
7 relocates-pursuant-to-Section-11.2,-or-(2)-for-which-an  
8 owners-license-is-initially-issued-after-the-effective-date  
9 of-this-amendatory-Act-of-1999,-whichever-comes-first,-shall  
10 be-paid-from-the-State-Gaming-Fund-into-the-Horse-Racing  
11 Equity-Fund.

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

17 (c-15) (Blank). After--the--payments---required---under  
18 subsections--(b),-(c),-and-(c-5)-have-been-made,-an-amount  
19 equal-to-2%-of-the-adjusted-gross-receipts-of-a-riverboat-(1)  
20 that-relocates-pursuant-to-Section-11.2,-or-(2)-for-which-an  
21 owners-license-is-initially-issued-after-the-effective-date  
22 of-this-amendatory-Act-of-1999,-whichever-comes-first,-shall  
23 be-paid,-subject-to-appropriation-from-the-General-Assembly,  
24 from-the-State-Gaming-Fund-to-each-home-rule-county-with-a  
25 population-of-over-3,000,000-inhabitants-for-the-purpose-of  
26 enhancing-the-county's-criminal-justice-system.

27 (c-20) (Blank). Each-year-the-General-Assembly-shall  
28 appropriate-from-the-General-Revenue-Fund-to-the-Education  
29 Assistance-Fund-an-amount-equal-to-the-amount-paid-to-each  
30 home-rule-county-with-a-population-of-over-3,000,000  
31 inhabitants-pursuant-to-subsection-(c-15)-in-the-prior  
32 calendar-year.

33 (c-25) (Blank). After--the--payments---required---under  
34 subsections--(b),-(c),-(c-5)-and-(c-15)-have-been-made,-an

1 amount equal to 2% of the adjusted gross receipts of a  
 2 riverboat (1) that relocates pursuant to Section 11.2, or (2)  
 3 for which an owners license is initially issued after the  
 4 effective date of this amendatory Act of 1999, whichever  
 5 comes first, shall be paid from the State Gaming Fund into  
 6 the State Universities Athletic Capital Improvement Fund.

7 (d) From time to time, the Board shall transfer the  
 8 remainder of the funds generated by this Act into the  
 9 Education Assistance Fund, created by Public Act 86-0018, of  
 10 the State of Illinois.

11 (e) Nothing in this Act shall prohibit the unit of local  
 12 government designated as the home dock of the riverboat from  
 13 entering into agreements with other units of local government  
 14 in this State or in other states to share its portion of the  
 15 tax revenue.

16 (f) To the extent practicable, the Board shall  
 17 administer and collect the wagering taxes imposed by this  
 18 Section in a manner consistent with the provisions of  
 19 Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b,  
 20 6c, 8, 9, and 10 of the Retailers' Occupation Tax Act and  
 21 Section 3-7 of the Uniform Penalty and Interest Act.

22 (g) This Section is repealed upon the expiration,  
 23 termination, or nonrenewal of all owners licenses in effect  
 24 on the effective date of this amendatory Act of the 93rd  
 25 General Assembly. (Source: P.A. 91-40, eff. 6-25-99; 92-595,  
 26 eff. 6-28-02.)

27 (230 ILCS 10/13.2 new)

28 Sec 13.2. Competitive bidding tax.

29 (a) For all licenses issued on or after the effective  
 30 date of this amendatory Act of the 93rd General Assembly  
 31 pursuant to the competitive bidding process under subsection  
 32 (e-5) of Section 7, there is imposed upon each licensee a  
 33 competitive bidding tax equal to the amount of its bid under

1 subsection (e-5) of Section 7. The taxes imposed under this  
2 Section shall be paid to the Board no later than 3:00 o'clock  
3 p.m. of the day after the day when the wagers were made.

4 (b) Of the tax moneys collected from a licensee under  
5 this Section, 25% of the tax revenue deposited in the State  
6 Gaming Fund under this Section shall be paid, subject to  
7 appropriation by the General Assembly, to the unit of local  
8 government that is designated as the home dock of the  
9 licensee's riverboat.

10 (c) Appropriations, as approved by the General Assembly,  
11 may be made from the State Gaming Fund to the Department of  
12 Revenue and the Department of State Police for the  
13 administration and enforcement of this Act.

14 (d) From time to time, the Board shall transfer the  
15 remainder of the funds generated by this Act into the  
16 Education Assistance Fund, created by Public Act 86-0018, of  
17 the State of Illinois.

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  
24 administer and collect the wagering taxes imposed by this  
25 Section in a manner consistent with the provisions of  
26 Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b,  
27 6c, 8, 9, and 10 of the Retailers' Occupation Tax Act and  
28 Section 3-7 of the Uniform Penalty and Interest Act.

29 (230 ILCS 10/11.2 rep.)

30 Section 10. The Riverboat Gambling Act is amended by  
31 repealing Section 11.2.

32 (230 ILCS 5/54 rep.)

1           Section 15. The Illinois Horse Racing Act of 1975 is  
2 amended by repealing Section 54.

3           Section 99. Effective date. This Act takes effect upon  
4 becoming law.