



Filed: 4/1/2004

09300HB2380ham003

LRB093 09192 LRD 49542 a

1 AMENDMENT TO HOUSE BILL 2380

2 AMENDMENT NO. _____. Amend House Bill 2380 by replacing
3 the title with the following:

4 "AN ACT in relation to gaming."; and

5 by replacing everything after the enacting clause with the
6 following:

7 "Section 5. The Riverboat Gambling Act is amended by
8 changing Section 13 as follows:

9 (230 ILCS 10/13) (from Ch. 120, par. 2413)

10 (Text of Section from P.A. 93-27)

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 conducting
17 riverboat gambling operations, based on the adjusted gross
18 receipts received by a licensed owner from gambling games
19 authorized under this Act at the following rates:

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

22 20% of annual adjusted gross receipts in excess of

1 \$25,000,000 but not exceeding \$50,000,000;

2 25% of annual adjusted gross receipts in excess of
3 \$50,000,000 but not exceeding \$75,000,000;

4 30% of annual adjusted gross receipts in excess of
5 \$75,000,000 but not exceeding \$100,000,000;

6 35% of annual adjusted gross receipts in excess of
7 \$100,000,000.

8 (a-2) From July 1, 2002 until July 1, 2003, a privilege tax
9 is imposed on persons engaged in the business of conducting
10 riverboat gambling operations, based on the adjusted gross
11 receipts received by a licensed owner from gambling games
12 authorized under this Act 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.

27 (a-3) Beginning July 1, 2003, a privilege tax is imposed on
28 persons engaged in the business of conducting riverboat
29 gambling operations, based on the adjusted gross receipts
30 received by a licensed owner from gambling games authorized
31 under this Act at the following rates:

32 15% of annual adjusted gross receipts up to and
33 including \$25,000,000;

34 27.5% of annual adjusted gross receipts in excess of

1 \$25,000,000 but not exceeding \$37,500,000;

2 32.5% of annual adjusted gross receipts in excess of
3 \$37,500,000 but not exceeding \$50,000,000;

4 37.5% of annual adjusted gross receipts in excess of
5 \$50,000,000 but not exceeding \$75,000,000;

6 45% of annual adjusted gross receipts in excess of
7 \$75,000,000 but not exceeding \$100,000,000;

8 50% of annual adjusted gross receipts in excess of
9 \$100,000,000 but not exceeding \$250,000,000;

10 70% of annual adjusted gross receipts in excess of
11 \$250,000,000.

12 An amount equal to the amount of wagering taxes collected
13 under this subsection (a-3) that are in addition to the amount
14 of wagering taxes that would have been collected if the
15 wagering tax rates under subsection (a-2) were in effect shall
16 be paid into the Common School Fund.

17 The privilege tax imposed under this subsection (a-3) shall
18 no longer be imposed beginning on the earlier of (i) July 1,
19 2005; (ii) the first date after June 20, 2003 ~~the effective~~
20 ~~date of this amendatory Act of the 93rd General Assembly~~ that
21 riverboat gambling operations are conducted pursuant to a
22 dormant license; or (iii) the first day that riverboat gambling
23 operations are conducted under the authority of an owners
24 license that is in addition to the 10 owners licenses initially
25 authorized under this Act. For the purposes of this subsection
26 (a-3), the term "dormant license" means an owners license that
27 is authorized by this Act under which no riverboat gambling
28 operations are being conducted on June 20, 2003 ~~the effective~~
29 ~~date of this amendatory Act of the 93rd General Assembly~~.

30 (a-4) Beginning on the first day on which the tax imposed
31 under subsection (a-3) is no longer imposed, a privilege tax is
32 imposed on persons engaged in the business of conducting
33 riverboat gambling operations, based on the adjusted gross
34 receipts received by a licensed owner from gambling games

1 authorized under this Act at the following rates:

2 15% of annual adjusted gross receipts up to and
3 including \$25,000,000;

4 22.5% of annual adjusted gross receipts in excess of
5 \$25,000,000 but not exceeding \$50,000,000;

6 27.5% of annual adjusted gross receipts in excess of
7 \$50,000,000 but not exceeding \$75,000,000;

8 32.5% of annual adjusted gross receipts in excess of
9 \$75,000,000 but not exceeding \$100,000,000;

10 37.5% of annual adjusted gross receipts in excess of
11 \$100,000,000 but not exceeding \$150,000,000;

12 45% of annual adjusted gross receipts in excess of
13 \$150,000,000 but not exceeding \$200,000,000;

14 50% of annual adjusted gross receipts in excess of
15 \$200,000,000.

16 (a-10) The taxes imposed by this Section shall be paid by
17 the licensed owner to the Board not later than 3:00 o'clock
18 p.m. of the day after the day when the wagers were made.

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

29 (c) Appropriations, as approved by the General Assembly,
30 may be made from the State Gaming Fund to the Department of
31 Revenue and the Department of State Police for the
32 administration and enforcement of this Act, or to the
33 Department of Human Services for the administration of programs
34 to treat problem gambling.

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

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

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

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

27 (c-25) After the payments required under subsections (b),
28 (c), (c-5), and (c-15) have been made, an amount equal to 2% of
29 the adjusted gross receipts of a riverboat (1) that relocates
30 pursuant to Section 11.2, or (2) for which an owners license is
31 initially issued after the effective date of this amendatory
32 Act of 1999, whichever comes first, shall be paid from the
33 State Gaming Fund into the State Universities Athletic Capital
34 Improvement Fund.

1 (c-30) After the payments required under subsections (b),
2 (c), (c-5), (c-15), and (c-25) have been made, an amount equal
3 to 1% of the adjusted gross receipts of each riverboat shall be
4 paid from the State Gaming Fund to the Supplemental Low-Income
5 Energy Assistance Fund.

6 (c-35) Each year the General Assembly shall appropriate
7 from the General Revenue Fund to the Education Assistance Fund
8 an amount equal to the amount paid into the Supplemental
9 Low-Income Energy Assistance Fund pursuant to subsection
10 (c-30) in the prior calendar year.

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

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

20 (f) To the extent practicable, the Board shall administer
21 and collect the wagering taxes imposed by this Section in a
22 manner consistent with the provisions of Sections 4, 5, 5a, 5b,
23 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of the
24 Retailers' Occupation Tax Act and Section 3-7 of the Uniform
25 Penalty and Interest Act.

26 (Source: P.A. 91-40, eff. 6-25-99; 92-595, eff. 6-28-02; 93-27,
27 eff. 6-20-03.)

28 (Text of Section from P.A. 93-28)

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

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

33 From January 1, 1998 until July 1, 2002, a privilege tax is

1 imposed on persons engaged in the business of conducting
2 riverboat gambling operations, based on the adjusted gross
3 receipts received by a licensed owner from gambling games
4 authorized under this Act at the following rates:

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

7 20% of annual adjusted gross receipts in excess of
8 \$25,000,000 but not exceeding \$50,000,000;

9 25% of annual adjusted gross receipts in excess of
10 \$50,000,000 but not exceeding \$75,000,000;

11 30% of annual adjusted gross receipts in excess of
12 \$75,000,000 but not exceeding \$100,000,000;

13 35% of annual adjusted gross receipts in excess of
14 \$100,000,000.

15 Beginning July 1, 2002, a privilege tax is imposed on
16 persons engaged in the business of conducting riverboat
17 gambling operations, other than licensed managers conducting
18 riverboat gambling operations on behalf of the State, based on
19 the adjusted gross receipts received by a licensed owner from
20 gambling games authorized under this Act at the following
21 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
27 \$50,000,000 but not exceeding \$75,000,000;

28 32.5% of annual adjusted gross receipts in excess of
29 \$75,000,000 but not exceeding \$100,000,000;

30 37.5% of annual adjusted gross receipts in excess of
31 \$100,000,000 but not exceeding \$150,000,000;

32 45% of annual adjusted gross receipts in excess of
33 \$150,000,000 but not exceeding \$200,000,000;

34 50% of annual adjusted gross receipts in excess of

1 \$200,000,000.

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

5 (a-10) The taxes imposed by this Section shall be paid by
6 the licensed owner to the Board not later than 3:00 o'clock
7 p.m. of the day after the day when the wagers were made.

8 (b) Until January 1, 1998, 25% of the tax revenue deposited
9 in the State Gaming Fund under this Section shall be paid,
10 subject to appropriation by the General Assembly, to the unit
11 of local government which is designated as the home dock of the
12 riverboat. Beginning January 1, 1998, from the tax revenue
13 deposited in the State Gaming Fund under this Section, an
14 amount equal to 5% of adjusted gross receipts generated by a
15 riverboat shall be paid monthly, subject to appropriation by
16 the General Assembly, to the unit of local government that is
17 designated as the home dock of the riverboat. From the tax
18 revenue deposited in the State Gaming Fund pursuant to
19 riverboat gambling operations conducted by a licensed manager
20 on behalf of the State, an amount equal to 5% of adjusted gross
21 receipts generated pursuant to those riverboat gambling
22 operations shall be paid monthly, subject to appropriation by
23 the General Assembly, to the unit of local government that is
24 designated as the home dock of the riverboat upon which those
25 riverboat gambling operations are conducted.

26 (c) Appropriations, as approved by the General Assembly,
27 may be made from the State Gaming Fund to the Department of
28 Revenue and the Department of State Police for the
29 administration and enforcement of this Act.

30 (c-5) After the payments required under subsections (b) and
31 (c) have been made, an amount equal to 15% of the adjusted
32 gross receipts of (1) an owners licensee that relocates
33 pursuant to Section 11.2, (2) an owners licensee ~~license~~
34 conducting riverboat gambling operations pursuant to an owners

1 license that is initially issued after June 25, 1999, or (3)
2 the first riverboat gambling operations conducted by a licensed
3 manager on behalf of the State under Section 7.3 ~~7.2~~, whichever
4 comes first, shall be paid from the State Gaming Fund into the
5 Horse Racing Equity Fund.

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

10 (c-15) After the payments required under subsections (b),
11 (c), and (c-5) have been made, an amount equal to 2% of the
12 adjusted gross receipts of (1) an owners licensee that
13 relocates pursuant to Section 11.2, (2) an owners licensee
14 conducting riverboat gambling operations pursuant to an owners
15 license that is initially issued after June 25, 1999, or (3)
16 the first riverboat gambling operations conducted by a licensed
17 manager on behalf of the State under Section 7.3 ~~7.2~~, whichever
18 comes first, shall be paid, subject to appropriation from the
19 General Assembly, from the State Gaming Fund to each home rule
20 county with a population of over 3,000,000 inhabitants for the
21 purpose of enhancing the county's criminal justice system.

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

27 (c-25) After the payments required under subsections (b),
28 (c), (c-5), and (c-15) have been made, an amount equal to 2% of
29 the adjusted gross receipts of (1) an owners licensee ~~license~~
30 that relocates pursuant to Section 11.2, (2) an owners licensee
31 ~~license~~ conducting riverboat gambling operations pursuant to
32 an owners license that is initially issued after June 25, 1999,
33 or (3) the first riverboat gambling operations conducted by a
34 licensed manager on behalf of the State under Section 7.3 ~~7.2~~,

1 whichever comes first, shall be paid from the State Gaming Fund
2 to Chicago State University.

3 (c-30) After the payments required under subsections (b),
4 (c), (c-5), (c-15), and (c-25) have been made, an amount equal
5 to 1% of the adjusted gross receipts of each riverboat shall be
6 paid from the State Gaming Fund to the Supplemental Low-Income
7 Energy Assistance Fund.

8 (c-35) Each year the General Assembly shall appropriate
9 from the General Revenue Fund to the Education Assistance Fund
10 an amount equal to the amount paid into the Supplemental
11 Low-Income Energy Assistance Fund pursuant to subsection
12 (c-30) in the prior calendar year.

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

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

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

28 (Source: P.A. 91-40, eff. 6-25-99; 92-595, eff. 6-28-02; 93-28,
29 eff. 6-20-03.)

30 Section 95. No acceleration or delay. Where this Act makes
31 changes in a statute that is represented in this Act by text
32 that is not yet or no longer in effect (for example, a Section
33 represented by multiple versions), the use of that text does

1 not accelerate or delay the taking effect of (i) the changes
2 made by this Act or (ii) provisions derived from any other
3 Public Act.".