



**93RD GENERAL ASSEMBLY**  
**State of Illinois**  
**2003 and 2004**  
**HB4601**

Introduced 02/04/04, by Lou Lang

**SYNOPSIS AS INTRODUCED:**

230 ILCS 10/7	from Ch. 120, par. 2407
230 ILCS 10/13	from Ch. 120, par. 2413
30 ILCS 105/5.625 new	

Amends the Riverboat Gambling Act. Decreases the wagering tax that is set to take effect beginning on the earliest of (i) July 1, 2005; (ii) the first date after June 20, 2003 that riverboat gambling operations are conducted pursuant to a dormant owners license, or (iii) the first date that riverboat gambling operations are conducted under the authority of an owners license that is in addition to the 10 owners licenses initially authorized under the Act. Authorizes the issuance of 2 owners licenses that are in addition to the 10 licenses currently authorized under the Act. Provides that one of the new licenses shall authorize riverboat gambling from a home dock in a municipality with a population of at least 500,000 inhabitants and shall be issued to the governing body of that municipality. Provides that the municipality shall conduct an auction and grant the authority to operate riverboat gambling operations to the highest bidder. Provides that the other new licensee shall operate from a home dock in a specified portion of suburban Cook County. Increases the number of participants a licensee may admit from 1,200 to 2,000. Provides that the Gaming Board shall determine the number of persons that may be admitted into the facilities of the licensee authorized to operate from a home dock located in a municipality with at least 500,000 inhabitants, up to a limit of 4,000. Provides for a specialized revenue distribution for the riverboats that dock in suburban Cook County. Deletes provisions that pay moneys from the State Gaming Fund to the Horse Racing Equity Fund. Amends the State Finance Act to create the South Suburban Assistance Fund. Effective immediately.

LRB093 14683 LRD 46631 b

FISCAL NOTE ACT  
MAY APPLY

**A BILL FOR**

1 AN ACT concerning 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 7 and 13 as follows:

6 (230 ILCS 10/7) (from Ch. 120, par. 2407)

7 Sec. 7. Owners Licenses.

8 (a) The Board shall issue owners licenses to persons, firms  
9 or corporations which apply for such licenses upon payment to  
10 the Board of the non-refundable license fee set by the Board,  
11 upon payment of a \$25,000 license fee for the first year of  
12 operation and a \$5,000 license fee for each succeeding year and  
13 upon a determination by the Board that the applicant is  
14 eligible for an owners license pursuant to this Act and the  
15 rules of the Board. A person, firm or corporation is ineligible  
16 to receive an owners license if:

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

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

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

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

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

28 (6) the firm or corporation employs a person defined in  
29 (1), (2), (3) or (4) who participates in the management or  
30 operation of gambling operations authorized under this  
31 Act;

32 (7) (blank); or

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

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

6 (1) the character, reputation, experience and  
7 financial integrity of the applicants and of any other or  
8 separate person that either:

9 (A) controls, directly or indirectly, such  
10 applicant, or

11 (B) is controlled, directly or indirectly, by such  
12 applicant or by a person which controls, directly or  
13 indirectly, such applicant;

14 (2) the facilities or proposed facilities for the  
15 conduct of riverboat gambling;

16 (3) the highest prospective total revenue to be derived  
17 by the State from the conduct of riverboat gambling;

18 (4) the extent to which the ownership of the applicant  
19 reflects the diversity of the State by including minority  
20 persons and females and the good faith affirmative action  
21 plan of each applicant to recruit, train and upgrade  
22 minority persons and females in all employment  
23 classifications;

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

26 (6) whether the applicant has adequate capitalization  
27 to provide and maintain, for the duration of a license, a  
28 riverboat;

29 (7) the extent to which the applicant exceeds or meets  
30 other standards for the issuance of an owners license which  
31 the Board may adopt by rule; and

32 (8) The amount of the applicant's license bid.

33 (c) Each owners license shall specify the place where  
34 riverboats shall operate and dock.

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

1           (e) In addition to any licenses authorized under  
2 subsections (e-5) and (e-10), The Board may issue up to 10  
3 licenses authorizing the holders of such licenses to own  
4 riverboats. In the application for an owners license, the  
5 applicant shall state the dock at which the riverboat is based  
6 and the water on which the riverboat will be located. The Board  
7 shall issue 5 licenses to become effective not earlier than  
8 January 1, 1991. Three of such licenses shall authorize  
9 riverboat gambling on the Mississippi River, or, with approval  
10 by the municipality in which the riverboat is docked on August  
11 7, 2003, ~~the effective date of this amendatory Act of the 93rd~~  
12 ~~Assembly,~~ in a municipality that (1) borders on the Mississippi  
13 River or is within 5 miles of the city limits of a municipality  
14 that borders on the Mississippi River and (2), on August 7,  
15 2003, ~~the effective date of this amendatory Act of the 93rd~~  
16 ~~General Assembly,~~ has a riverboat conducting riverboat  
17 gambling operations pursuant to a license issued under this  
18 Act;<sup>7</sup> one of which shall authorize riverboat gambling from a  
19 home dock in the city of East St. Louis. One other license  
20 shall authorize riverboat gambling on the Illinois River south  
21 of Marshall County. The Board shall issue one additional  
22 license to become effective not earlier than March 1, 1992,  
23 which shall authorize riverboat gambling on the Des Plaines  
24 River in Will County. The Board may issue 4 additional licenses  
25 to become effective not earlier than March 1, 1992. In  
26 determining the water upon which riverboats will operate, the  
27 Board shall consider the economic benefit which riverboat  
28 gambling confers on the State, and shall seek to assure that  
29 all regions of the State share in the economic benefits of  
30 riverboat gambling.

31           In granting all licenses, the Board may give favorable  
32 consideration to economically depressed areas of the State, to  
33 applicants presenting plans which provide for significant  
34 economic development over a large geographic area, and to  
35 applicants who currently operate non-gambling riverboats in  
36 Illinois. The Board shall review all applications for owners

1 licenses, and shall inform each applicant of the Board's  
2 decision. Except for a license issued under subsection (e-5),  
3 The Board may grant an owners license to an applicant that has  
4 not submitted the highest license bid, but if it does not  
5 select the highest bidder, the Board shall issue a written  
6 decision explaining why another applicant was selected and  
7 identifying the factors set forth in this Section that favored  
8 the winning bidder.

9 (e-5) In addition to licenses authorized under subsections  
10 (e) and (e-10), the Board may issue one owners license  
11 authorizing the conduct of riverboat gambling operations from a  
12 home dock in a municipality with a population of more than  
13 500,000 inhabitants. An owners license issued under this  
14 subsection (e-5) shall be issued only to the governing board of  
15 the municipality in which its home dock is located. No such  
16 license may be awarded to any other person or entity. If a  
17 license is issued to the governing board of a municipality  
18 pursuant to this subsection (e-5), that governing board shall  
19 conduct an auction and grant the opportunity to manage the  
20 riverboat gambling operations authorized by that license to the  
21 highest qualified bidder.

22 (e-10) In addition to licenses authorized under  
23 subsections (e) and (e-5), the Board may issue one owners  
24 license authorizing the conduct of riverboat gambling  
25 operations from a home dock located outside of the City of  
26 Chicago, but in Cook County and in one of the following  
27 townships: Bloom, Thornton, Rich, Orland, Calumet, Worth,  
28 Palos, Bremen, or Lemont Township.

29 (e-15) In addition to any other revocation powers granted  
30 to the Board under this Act, the Board may revoke the owners  
31 license of a licensee which fails to begin conducting gambling  
32 within 15 months of receipt of the Board's approval of the  
33 application if the Board determines that license revocation is  
34 in the best interests of the State.

35 (f) The ~~first 10 owners~~ licenses issued under this Act  
36 shall permit the holder to own up to 2 riverboats and equipment

1 thereon for a period of 3 years after the effective date of the  
2 license. Holders of the ~~first 10 owners~~ licenses must pay the  
3 annual license fee for each of the 3 years during which they  
4 are authorized to own riverboats.

5 (g) Upon the termination, expiration, or revocation of each  
6 owners license of the ~~first 10 licenses~~, which shall be issued  
7 for a 3 year period, all licenses are renewable annually upon  
8 payment of the fee and a determination by the Board that the  
9 licensee continues to meet all of the requirements of this Act  
10 and the Board's rules. However, for licenses renewed on or  
11 after May 1, 1998, renewal shall be for a period of 4 years,  
12 unless the Board sets a shorter period.

13 (h) An owners license shall entitle the licensee to own up  
14 to 2 riverboats. A licensee , other than a licensee that  
15 receives its owners license under subsection (e-5), shall limit  
16 the number of gambling participants to 2,000 ~~1,200~~ for any such  
17 owners license. A licensee may operate both of its riverboats  
18 concurrently, provided that the total number of gambling  
19 participants on both riverboats does not exceed 2,000 ~~1,200~~.  
20 Notwithstanding any provision in this subsection (h) to the  
21 contrary, a licensee that receives its owners license under  
22 subsection (e-5) shall limit the number of gambling  
23 participants to the number set by the Board, which may not  
24 exceed 4,000 participants at one time. In setting the number of  
25 participants that a licensee that receives its license under  
26 subsection (e-5) may admit, the Board shall consider the best  
27 interests of the riverboat gambling industry. Riverboats  
28 licensed to operate on the Mississippi River and the Illinois  
29 River south of Marshall County shall have an authorized  
30 capacity of at least 500 persons. Any other riverboat licensed  
31 under this Act shall have an authorized capacity of at least  
32 400 persons.

33 (i) A licensed owner is authorized to apply to the Board  
34 for and, if approved therefor, to receive all licenses from the  
35 Board necessary for the operation of a riverboat, including a  
36 liquor license, a license to prepare and serve food for human

1 consumption, and other necessary licenses. All use, occupation  
2 and excise taxes which apply to the sale of food and beverages  
3 in this State and all taxes imposed on the sale or use of  
4 tangible personal property apply to such sales aboard the  
5 riverboat.

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

18 (Source: P.A. 92-600, eff. 6-28-02; 93-28, eff. 6-20-03;  
19 93-453, eff. 8-7-03; revised 1-27-04.)

20 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

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

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

30 15% of annual adjusted gross receipts up to and  
31 including \$25,000,000;

32 20% of annual adjusted gross receipts in excess of  
33 \$25,000,000 but not exceeding \$50,000,000;

34 25% of annual adjusted gross receipts in excess of  
35 \$50,000,000 but not exceeding \$75,000,000;

1           30% of annual adjusted gross receipts in excess of  
2           \$75,000,000 but not exceeding \$100,000,000;

3           35% of annual adjusted gross receipts in excess of  
4           \$100,000,000.

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

12           15% of annual adjusted gross receipts up to and  
13 including \$25,000,000;

14           22.5% of annual adjusted gross receipts in excess of  
15 \$25,000,000 but not exceeding \$50,000,000;

16           27.5% of annual adjusted gross receipts in excess of  
17 \$50,000,000 but not exceeding \$75,000,000;

18           32.5% of annual adjusted gross receipts in excess of  
19 \$75,000,000 but not exceeding \$100,000,000;

20           37.5% of annual adjusted gross receipts in excess of  
21 \$100,000,000 but not exceeding \$150,000,000;

22           45% of annual adjusted gross receipts in excess of  
23 \$150,000,000 but not exceeding \$200,000,000;

24           50% of annual adjusted gross receipts in excess of  
25 \$200,000,000.

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

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

35           27.5% of annual adjusted gross receipts in excess of  
36 \$25,000,000 but not exceeding \$37,500,000;



1           32.5% of annual adjusted gross receipts in excess of  
2           \$37,500,000 but not exceeding \$50,000,000;

3           37.5% of annual adjusted gross receipts in excess of  
4           \$50,000,000 but not exceeding \$75,000,000;

5           45% of annual adjusted gross receipts in excess of  
6           \$75,000,000 but not exceeding \$100,000,000;

7           50% of annual adjusted gross receipts in excess of  
8           \$100,000,000 but not exceeding \$250,000,000;

9           70% of annual adjusted gross receipts in excess of  
10          \$250,000,000.

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

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

29          (a-4) Beginning on the first day on which the tax imposed  
30          under subsection (a-3) is no longer imposed, a privilege tax is  
31          imposed on persons engaged in the business of conducting  
32          riverboat gambling operations, other than licensed managers  
33          conducting riverboat gambling operations on behalf of the  
34          State, based on the adjusted gross receipts received by a  
35          licensed owner from gambling games authorized under this Act at  
36          the following rates:

1           15% of annual adjusted gross receipts up to and  
2           including \$25,000,000;

3           20% of annual adjusted gross receipts in excess of  
4           \$25,000,000 but not exceeding \$50,000,000;

5           25% of annual adjusted gross receipts in excess of  
6           \$50,000,000 but not exceeding \$75,000,000;

7           30% of annual adjusted gross receipts in excess of  
8           \$75,000,000 but not exceeding \$100,000,000;

9           35% of annual adjusted gross receipts in excess of  
10           \$100,000,000 but not exceeding \$400,000,000;

11           40% of annual adjusted gross receipts in excess of  
12           \$400,000,000 but not exceeding \$450,000,000;

13           45% of annual adjusted gross receipts in excess of  
14           \$450,000,000 but not exceeding \$500,000,000;

15           50% of annual adjusted gross receipts in excess of  
16           \$500,000,000.

17           ~~15% of annual adjusted gross receipts up to and~~  
18           ~~including \$25,000,000;~~

19           ~~22.5% of annual adjusted gross receipts in excess of~~  
20           ~~\$25,000,000 but not exceeding \$50,000,000;~~

21           ~~27.5% of annual adjusted gross receipts in excess of~~  
22           ~~\$50,000,000 but not exceeding \$75,000,000;~~

23           ~~32.5% of annual adjusted gross receipts in excess of~~  
24           ~~\$75,000,000 but not exceeding \$100,000,000;~~

25           ~~37.5% of annual adjusted gross receipts in excess of~~  
26           ~~\$100,000,000 but not exceeding \$150,000,000;~~

27           ~~45% of annual adjusted gross receipts in excess of~~  
28           ~~\$150,000,000 but not exceeding \$200,000,000;~~

29           ~~50% of annual adjusted gross receipts in excess of~~  
30           ~~\$200,000,000.~~

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

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

1 (b) Until January 1, 1998, 25% of the tax revenue deposited  
2 in the State Gaming Fund under this Section shall be paid,  
3 subject to appropriation by the General Assembly, to the unit  
4 of local government which is designated as the home dock of the  
5 riverboat. Beginning January 1, 1998, from the tax revenue  
6 deposited in the State Gaming Fund under this Section, an  
7 amount equal to 5% of adjusted gross receipts generated by a  
8 riverboat, other than adjusted gross receipts generated by  
9 riverboat gambling operations authorized under subsection  
10 (e-10) of Section 7, shall be paid monthly, subject to  
11 appropriation by the General Assembly, to the unit of local  
12 government that is designated as the home dock of the  
13 riverboat. From the tax revenue deposited in the State Gaming  
14 Fund pursuant to riverboat gambling operations conducted by a  
15 licensed manager on behalf of the State, an amount equal to 5%  
16 of adjusted gross receipts generated pursuant to those  
17 riverboat gambling operations shall be paid monthly, subject to  
18 appropriation by the General Assembly, to the unit of local  
19 government that is designated as the home dock of the riverboat  
20 upon which those riverboat gambling operations are conducted.

21 (b-5) From the tax revenue deposited into the State Gaming  
22 Fund under this Section, payments shall be made, subject to  
23 appropriation by the General Assembly, as provided in this  
24 subsection (b-5).

25 An amount equal to 3% of the adjusted gross receipts  
26 generated by a riverboat authorized under subsection (e-10) of  
27 Section 7 shall be paid to the municipality in which the  
28 riverboat docks and to any other municipalities or townships  
29 that enter into an intergovernmental agreement with the  
30 municipality in which the riverboat docks to share that revenue  
31 and shall be divided according to the terms of that  
32 intergovernmental agreement.

33 An amount equal to 0.5% of the adjusted gross receipts  
34 generated by a riverboat authorized under subsection (e-10) of  
35 Section 7 shall be divided equally and paid to the townships  
36 enumerated in subsection (e-10) of Section 7.

1       An amount equal to 1% of the adjusted gross receipts  
2 generated by a riverboat authorized under subsection (e-10) of  
3 Section 7 shall be divided among the school districts in the  
4 townships enumerated in subsection (e-10) of Section 7 in  
5 inverse proportion to the per-student expenditures of each of  
6 those school districts.

7       An amount equal to 0.5% of the adjusted gross receipts  
8 generated by a riverboat authorized under subsection (e-10) of  
9 Section 7 shall be paid into the South Suburban Assistance  
10 Fund, which is hereby created in the State Treasury. The South  
11 Suburban Assistance Fund shall be administered by the  
12 Department of Commerce and Economic Opportunity, and moneys in  
13 the Fund shall be used to aid economically distressed  
14 communities in the townships enumerated in subsection (e-10) of  
15 Section 7.

16       (c) Appropriations, as approved by the General Assembly,  
17 may be made from the State Gaming Fund to the Department of  
18 Revenue and the Department of State Police for the  
19 administration and enforcement of this Act, or to the  
20 Department of Human Services for the administration of programs  
21 to treat problem gambling.

22       (c-5) (Blank). ~~After the payments required under~~  
23 ~~subsections (b) and (c) have been made, an amount equal to 15%~~  
24 ~~of the adjusted gross receipts of (1) an owners licensee that~~  
25 ~~relocates pursuant to Section 11.2, (2) an owners license~~  
26 ~~conducting riverboat gambling operations pursuant to an owners~~  
27 ~~license that is initially issued after June 25, 1999, or (3)~~  
28 ~~the first riverboat gambling operations conducted by a licensed~~  
29 ~~manager on behalf of the State under Section 7.2, whichever~~  
30 ~~comes first, shall be paid from the State Gaming Fund into the~~  
31 ~~Horse Racing Equity Fund.~~

32       (c-10) (Blank). ~~Each year the General Assembly shall~~  
33 ~~appropriate from the General Revenue Fund to the Education~~  
34 ~~Assistance Fund an amount equal to the amount paid into the~~  
35 ~~Horse Racing Equity Fund pursuant to subsection (c-5) in the~~  
36 ~~prior calendar year.~~

1 (c-15) After the payments required under subsections (b),  
2 (c), and (c-5) have been made, an amount equal to 2% of the  
3 adjusted gross receipts of (1) an owners licensee that  
4 relocates pursuant to Section 11.2, other than a licensee that  
5 receives an owners license under subsection (e-5) or (e-10) of  
6 Section 7, (2) an owners licensee conducting riverboat gambling  
7 operations pursuant to an owners license that is initially  
8 issued after June 25, 1999, other than a licensee that receives  
9 an owners license under subsection (e-5) or (e-10) of Section  
10 7, or (3) the first riverboat gambling operations conducted by  
11 a licensed manager on behalf of the State under Section 7.3  
12 7.2, other than a licensee that receives an owners license  
13 under subsection (e-5) or (e-10) of Section 7, whichever comes  
14 first, shall be paid, subject to appropriation from the General  
15 Assembly, from the State Gaming Fund to each home rule county  
16 with a population of over 3,000,000 inhabitants for the purpose  
17 of enhancing the county's criminal justice system.

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

23 (c-25) After the payments required under subsections (b),  
24 (c), (c-5) and (c-15) have been made, an amount equal to 2% of  
25 the adjusted gross receipts of (1) an owners licensee ~~license~~  
26 that relocates pursuant to Section 11.2, other than a licensee  
27 that receives an owners license under subsection (e-5) or  
28 (e-10) of Section 7, (2) an owners licensee ~~license~~ conducting  
29 riverboat gambling operations pursuant to an owners license  
30 that is initially issued after June 25, 1999, other than a  
31 licensee that receives an owners license under subsection (e-5)  
32 or (e-10) of Section 7, or (3) the first riverboat gambling  
33 operations conducted by a licensed manager on behalf of the  
34 State under Section 7.3 ~~7.2,~~ other than a licensee that  
35 receives an owners license under subsection (e-5) or (e-10) of  
36 Section 7, whichever comes first, shall be paid from the State

1 Gaming Fund to Chicago State University.

2 (d) From time to time, the Board shall transfer the  
3 remainder of the funds generated by this Act into the Education  
4 Assistance Fund, created by Public Act 86-0018, of the State of  
5 Illinois.

6 (e) Nothing in this Act shall prohibit the unit of local  
7 government designated as the home dock of the riverboat from  
8 entering into agreements with other units of local government  
9 in this State or in other states to share its portion of the  
10 tax revenue.

11 (f) To the extent practicable, the Board shall administer  
12 and collect the wagering taxes imposed by this Section in a  
13 manner consistent with the provisions of Sections 4, 5, 5a, 5b,  
14 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of the  
15 Retailers' Occupation Tax Act and Section 3-7 of the Uniform  
16 Penalty and Interest Act.

17 (Source: P.A. 92-595, eff. 6-28-02; 93-27, eff. 6-20-03; 93-28,  
18 eff. 6-20-03; revised 1-28-04.)

19 Section 95. The State Finance Act is amended by adding  
20 Section 5.625 as follows:

21 (30 ILCS 105/5.625 new)

22 Sec. 5.625. The South Suburban Assistance Fund.

23 Section 99. Effective date. This Act takes effect upon  
24 becoming law.