

HB0057



94TH GENERAL ASSEMBLY
State of Illinois
2005 and 2006
HB0057

Introduced 1/6/2005, by Rep. Lou Lang

SYNOPSIS AS INTRODUCED:

230 ILCS 25/3

from Ch. 120, par. 1103

Amends the Bingo License and Tax Act. Eliminates the tax on bingo games imposed pursuant to the Act. Effective July 1, 2005.

LRB094 02590 LRD 32591 b

A BILL FOR

1 AN ACT in relation to bingo games.

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

4 Section 5. The Bingo License and Tax Act is amended by
5 changing Section 3 as follows:

6 (230 ILCS 25/3) (from Ch. 120, par. 1103)

7 Sec. 3. Report. There shall be delivered ~~paid~~ to the
8 Department of Revenue, ~~5% of the gross proceeds of any game of~~
9 ~~bingo conducted under the provision of this Act. Such payments~~
10 ~~shall be made~~ 4 times per year, between the first and the 20th
11 day of April, July, October, and January. ~~Payment must be by~~
12 ~~money order or certified check. Accompanying each payment shall~~
13 ~~be~~ a report, on forms provided by the Department of Revenue,
14 listing the number of games conducted, the gross income derived
15 and such other information as the Department of Revenue may
16 require. Failure to submit ~~either the payment or~~ the report
17 within the specified time may result in suspension or
18 revocation of the license.

19 ~~The provisions of Section 2a of the Retailers' Occupation~~
20 ~~Tax Act pertaining to the furnishing of a bond or other~~
21 ~~security are incorporated by reference into this Act and are~~
22 ~~applicable to licensees under this Act as a precondition of~~
23 ~~obtaining a license under this Act. The Department shall~~
24 ~~establish by rule the standards and criteria it will use in~~
25 ~~determining whether to require the furnishing of a bond or~~
26 ~~other security, the amount of such bond or other security,~~
27 ~~whether to require the furnishing of an additional bond or~~
28 ~~other security by a licensee, and the amount of such additional~~
29 ~~bond or other security. Such standards and criteria may include~~
30 ~~payment history, general financial condition or other factors~~
31 ~~which may pose risks to insuring the payment to the Department~~
32 ~~of Revenue, of applicable taxes. Such rulemaking is subject to~~

1 ~~the provisions of the Illinois Administrative Procedure Act.~~
2 ~~The provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g,~~
3 ~~5i, 5j, 6, 6a, 6b, 6c, 8, 9, 10, 11 and 12 of the Retailers'~~
4 ~~Occupation Tax Act which are not inconsistent with this Act,~~
5 ~~and Section 3-7 of the Uniform Penalty and Interest Act shall~~
6 ~~apply, as far as practicable, to the subject matter of this Act~~
7 ~~to the same extent as if such provisions were included in this~~
8 ~~Act. Tax returns filed pursuant to this Act shall not be~~
9 ~~confidential and shall be available for public inspection. For~~
10 ~~the purposes of this Act, references in such incorporated~~
11 ~~Sections of the Retailers' Occupation Tax Act to retailers,~~
12 ~~sellers or persons engaged in the business of selling tangible~~
13 ~~personal property means persons engaged in conducting bingo~~
14 ~~games, and references in such incorporated Sections of the~~
15 ~~Retailers' Occupation Tax Act to sales of tangible personal~~
16 ~~property mean the conducting of bingo games and the making of~~
17 ~~charges for playing such games.~~

18 ~~One half of all of the sums collected under this Section~~
19 ~~shall be deposited into the Mental Health Fund and 1/2 of all~~
20 ~~of the sums collected under this Section shall be deposited in~~
21 ~~the Common School Fund.~~

22 (Source: P.A. 87-205; 87-895.)

23 Section 99. Effective date. This Act takes effect July 1,
24 2005.