

**95TH GENERAL ASSEMBLY****State of Illinois****2007 and 2008****SB0060**

Introduced 1/31/2007, by Sen. Ira I. Silverstein

**SYNOPSIS AS INTRODUCED:**

See Index

Amends the Department of Revenue Law of the Civil Administrative Code of Illinois and the Riverboat Gambling Act. Separates the Illinois Gaming Board from the Department of Revenue for the purposes of enforcing and administering the Riverboat Gambling Act. Makes conforming changes. Prohibits members of the Board from holding any other public office (rather than any other public office for which he or she shall receive compensation). Prohibits members of the Board from engaging in any political activity. Provides for an annual salary for Board members. Makes changes regarding disclosure of equity interests of the Board members and their spouses and children. In provisions concerning the powers and duties of the Board, removes language allowing the Director of Revenue to delegate responsibility for the administration and enforcement of certain Acts concerning gaming to the Board and adds language concerning appointing investigators and contracting with the Departments of State Police and Revenue for the use of investigators. Makes changes concerning appropriations from the State Gaming Fund. Makes other changes. Amends the Executive Reorganization Implementation Act. Excludes the Illinois Gaming Board from the definition of "agency directly responsible to the Governor". Amends the Illinois Pension Code. In the State Employees Article, adds investigators for the Illinois Gaming Board to provisions concerning the alternative formula. Exempts the changes from provisions concerning new benefit increases. In the Judges Article, allows a participant who, on January 1, 2007, is serving on the Illinois Gaming Board to continue to receive benefits despite that service. Exempts the changes from provisions concerning new benefit increases. Effective immediately.

LRB095 03839 AMC 23870 b

FISCAL NOTE ACT  
MAY APPLYPENSION IMPACT  
NOTE ACT MAY  
APPLY**A BILL FOR**

1 AN ACT concerning gaming.

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

4 Section 5. The Executive Reorganization Implementation Act  
5 is amended by changing Section 3.1 as follows:

6 (15 ILCS 15/3.1) (from Ch. 127, par. 1803.1)

7 Sec. 3.1. "Agency directly responsible to the Governor" or  
8 "agency" means any office, officer, division, or part thereof,  
9 and any other office, nonelective officer, department,  
10 division, bureau, board, or commission in the executive branch  
11 of State government, except that it does not apply to any  
12 agency whose primary function is service to the General  
13 Assembly or the Judicial Branch of State government, or to any  
14 agency administered by the Attorney General, Secretary of  
15 State, State Comptroller or State Treasurer. In addition the  
16 term does not apply to the following agencies created by law  
17 with the primary responsibility of exercising regulatory or  
18 adjudicatory functions independently of the Governor:

- 19 (1) the State Board of Elections;  
20 (2) the State Board of Education;  
21 (3) the Illinois Commerce Commission;  
22 (4) the Illinois Workers' Compensation Commission;  
23 (5) the Civil Service Commission;

- 1 (6) the Fair Employment Practices Commission;  
2 (7) the Pollution Control Board;  
3 (8) the Department of State Police Merit Board;  
4 (9) The Illinois Gaming Board.

5 (Source: P.A. 93-721, eff. 1-1-05.)

6 Section 10. The Department of Revenue Law of the Civil  
7 Administrative Code of Illinois is amended by changing Section  
8 2505-305 as follows:

9 (20 ILCS 2505/2505-305) (was 20 ILCS 2505/39b15.1)

10 Sec. 2505-305. Investigators.

11 (a) The Department has the power to appoint investigators  
12 to conduct all investigations, searches, seizures, arrests,  
13 and other duties imposed under the provisions of any law  
14 administered by the Department ~~or the Illinois Gaming Board.~~  
15 Except as provided in subsection (c), these investigators have  
16 and may exercise all the powers of peace officers solely for  
17 the purpose of enforcing taxing measures administered by the  
18 Department ~~or the Illinois Gaming Board.~~

19 (b) The Director must authorize to each investigator  
20 employed under this Section and to any other employee of the  
21 Department exercising the powers of a peace officer a distinct  
22 badge that, on its face, (i) clearly states that the badge is  
23 authorized by the Department and (ii) contains a unique  
24 identifying number. No other badge shall be authorized by the

1 Department.

2 (c) The Department may enter into agreements with the  
3 Illinois Gaming Board providing that investigators appointed  
4 under this Section shall exercise the peace officer powers set  
5 forth in paragraph (20.6) of subsection (c) of Section 5 of the  
6 Riverboat Gambling Act. ~~Investigators appointed under this~~  
7 ~~Section who are assigned to the Illinois Gaming Board have and~~  
8 ~~may exercise all the rights and powers of peace officers,~~  
9 ~~provided that these powers shall be limited to offenses or~~  
10 ~~violations occurring or committed on a riverboat or dock, as~~  
11 ~~defined in subsections (d) and (f) of Section 4 of the~~  
12 ~~Riverboat Gambling Act.~~

13 (Source: P.A. 91-239, eff. 1-1-00; 91-883, eff. 1-1-01; 92-493,  
14 eff. 1-1-02.)

15 Section 15. The Illinois Pension Code is amended by  
16 changing Sections 14-110, 14-152.1, 18-127, and 18-169 as  
17 follows:

18 (40 ILCS 5/14-110) (from Ch. 108 1/2, par. 14-110)

19 Sec. 14-110. Alternative retirement annuity.

20 (a) Any member who has withdrawn from service with not less  
21 than 20 years of eligible creditable service and has attained  
22 age 55, and any member who has withdrawn from service with not  
23 less than 25 years of eligible creditable service and has  
24 attained age 50, regardless of whether the attainment of either

1 of the specified ages occurs while the member is still in  
2 service, shall be entitled to receive at the option of the  
3 member, in lieu of the regular or minimum retirement annuity, a  
4 retirement annuity computed as follows:

5 (i) for periods of service as a noncovered employee: if  
6 retirement occurs on or after January 1, 2001, 3% of final  
7 average compensation for each year of creditable service;  
8 if retirement occurs before January 1, 2001, 2 1/4% of  
9 final average compensation for each of the first 10 years  
10 of creditable service, 2 1/2% for each year above 10 years  
11 to and including 20 years of creditable service, and 2 3/4%  
12 for each year of creditable service above 20 years; and

13 (ii) for periods of eligible creditable service as a  
14 covered employee: if retirement occurs on or after January  
15 1, 2001, 2.5% of final average compensation for each year  
16 of creditable service; if retirement occurs before January  
17 1, 2001, 1.67% of final average compensation for each of  
18 the first 10 years of such service, 1.90% for each of the  
19 next 10 years of such service, 2.10% for each year of such  
20 service in excess of 20 but not exceeding 30, and 2.30% for  
21 each year in excess of 30.

22 Such annuity shall be subject to a maximum of 75% of final  
23 average compensation if retirement occurs before January 1,  
24 2001 or to a maximum of 80% of final average compensation if  
25 retirement occurs on or after January 1, 2001.

26 These rates shall not be applicable to any service

1 performed by a member as a covered employee which is not  
2 eligible creditable service. Service as a covered employee  
3 which is not eligible creditable service shall be subject to  
4 the rates and provisions of Section 14-108.

5 (b) For the purpose of this Section, "eligible creditable  
6 service" means creditable service resulting from service in one  
7 or more of the following positions:

8 (1) State policeman;

9 (2) fire fighter in the fire protection service of a  
10 department;

11 (3) air pilot;

12 (4) special agent;

13 (5) investigator for the Secretary of State;

14 (6) conservation police officer;

15 (7) investigator for the Department of Revenue or the  
16 Illinois Gaming Board;

17 (8) security employee of the Department of Human  
18 Services;

19 (9) Central Management Services security police  
20 officer;

21 (10) security employee of the Department of  
22 Corrections or the Department of Juvenile Justice;

23 (11) dangerous drugs investigator;

24 (12) investigator for the Department of State Police;

25 (13) investigator for the Office of the Attorney  
26 General;

- 1 (14) controlled substance inspector;
- 2 (15) investigator for the Office of the State's
- 3 Attorneys Appellate Prosecutor;
- 4 (16) Commerce Commission police officer;
- 5 (17) arson investigator;
- 6 (18) State highway maintenance worker.

7 A person employed in one of the positions specified in this  
8 subsection is entitled to eligible creditable service for  
9 service credit earned under this Article while undergoing the  
10 basic police training course approved by the Illinois Law  
11 Enforcement Training Standards Board, if completion of that  
12 training is required of persons serving in that position. For  
13 the purposes of this Code, service during the required basic  
14 police training course shall be deemed performance of the  
15 duties of the specified position, even though the person is not  
16 a sworn peace officer at the time of the training.

17 (c) For the purposes of this Section:

18 (1) The term "state policeman" includes any title or  
19 position in the Department of State Police that is held by  
20 an individual employed under the State Police Act.

21 (2) The term "fire fighter in the fire protection  
22 service of a department" includes all officers in such fire  
23 protection service including fire chiefs and assistant  
24 fire chiefs.

25 (3) The term "air pilot" includes any employee whose  
26 official job description on file in the Department of

1 Central Management Services, or in the department by which  
2 he is employed if that department is not covered by the  
3 Personnel Code, states that his principal duty is the  
4 operation of aircraft, and who possesses a pilot's license;  
5 however, the change in this definition made by this  
6 amendatory Act of 1983 shall not operate to exclude any  
7 noncovered employee who was an "air pilot" for the purposes  
8 of this Section on January 1, 1984.

9 (4) The term "special agent" means any person who by  
10 reason of employment by the Division of Narcotic Control,  
11 the Bureau of Investigation or, after July 1, 1977, the  
12 Division of Criminal Investigation, the Division of  
13 Internal Investigation, the Division of Operations, or any  
14 other Division or organizational entity in the Department  
15 of State Police is vested by law with duties to maintain  
16 public order, investigate violations of the criminal law of  
17 this State, enforce the laws of this State, make arrests  
18 and recover property. The term "special agent" includes any  
19 title or position in the Department of State Police that is  
20 held by an individual employed under the State Police Act.

21 (5) The term "investigator for the Secretary of State"  
22 means any person employed by the Office of the Secretary of  
23 State and vested with such investigative duties as render  
24 him ineligible for coverage under the Social Security Act  
25 by reason of Sections 218(d)(5)(A), 218(d)(8)(D) and  
26 218(1)(1) of that Act.



1           A person who became employed as an investigator for the  
2 Secretary of State between January 1, 1967 and December 31,  
3 1975, and who has served as such until attainment of age  
4 60, either continuously or with a single break in service  
5 of not more than 3 years duration, which break terminated  
6 before January 1, 1976, shall be entitled to have his  
7 retirement annuity calculated in accordance with  
8 subsection (a), notwithstanding that he has less than 20  
9 years of credit for such service.

10           (6) The term "Conservation Police Officer" means any  
11 person employed by the Division of Law Enforcement of the  
12 Department of Natural Resources and vested with such law  
13 enforcement duties as render him ineligible for coverage  
14 under the Social Security Act by reason of Sections  
15 218(d)(5)(A), 218(d)(8)(D), and 218(1)(1) of that Act. The  
16 term "Conservation Police Officer" includes the positions  
17 of Chief Conservation Police Administrator and Assistant  
18 Conservation Police Administrator.

19           (7) The term "investigator for the Department of  
20 Revenue" means any person employed by the Department of  
21 Revenue and vested with such investigative duties as render  
22 him ineligible for coverage under the Social Security Act  
23 by reason of Sections 218(d)(5)(A), 218(d)(8)(D) and  
24 218(1)(1) of that Act.

25           The term "investigator for the Illinois Gaming Board"  
26 means any person employed as such by the Illinois Gaming

1 Board and vested with such peace officer duties as render  
2 the person ineligible for coverage under the Social  
3 Security Act by reason of Sections 218(d)(5)(A),  
4 218(d)(8)(D), and 218(1)(1) of that Act.

5 (8) The term "security employee of the Department of  
6 Human Services" means any person employed by the Department  
7 of Human Services who (i) is employed at the Chester Mental  
8 Health Center and has daily contact with the residents  
9 thereof, (ii) is employed within a security unit at a  
10 facility operated by the Department and has daily contact  
11 with the residents of the security unit, (iii) is employed  
12 at a facility operated by the Department that includes a  
13 security unit and is regularly scheduled to work at least  
14 50% of his or her working hours within that security unit,  
15 or (iv) is a mental health police officer. "Mental health  
16 police officer" means any person employed by the Department  
17 of Human Services in a position pertaining to the  
18 Department's mental health and developmental disabilities  
19 functions who is vested with such law enforcement duties as  
20 render the person ineligible for coverage under the Social  
21 Security Act by reason of Sections 218(d)(5)(A),  
22 218(d)(8)(D) and 218(1)(1) of that Act. "Security unit"  
23 means that portion of a facility that is devoted to the  
24 care, containment, and treatment of persons committed to  
25 the Department of Human Services as sexually violent  
26 persons, persons unfit to stand trial, or persons not

1 guilty by reason of insanity. With respect to past  
2 employment, references to the Department of Human Services  
3 include its predecessor, the Department of Mental Health  
4 and Developmental Disabilities.

5 The changes made to this subdivision (c)(8) by Public  
6 Act 92-14 apply to persons who retire on or after January  
7 1, 2001, notwithstanding Section 1-103.1.

8 (9) "Central Management Services security police  
9 officer" means any person employed by the Department of  
10 Central Management Services who is vested with such law  
11 enforcement duties as render him ineligible for coverage  
12 under the Social Security Act by reason of Sections  
13 218(d)(5)(A), 218(d)(8)(D) and 218(1)(1) of that Act.

14 (10) For a member who first became an employee under  
15 this Article before July 1, 2005, the term "security  
16 employee of the Department of Corrections or the Department  
17 of Juvenile Justice" means any employee of the Department  
18 of Corrections or the Department of Juvenile Justice or the  
19 former Department of Personnel, and any member or employee  
20 of the Prisoner Review Board, who has daily contact with  
21 inmates or youth by working within a correctional facility  
22 or Juvenile facility operated by the Department of Juvenile  
23 Justice or who is a parole officer or an employee who has  
24 direct contact with committed persons in the performance of  
25 his or her job duties. For a member who first becomes an  
26 employee under this Article on or after July 1, 2005, the

1 term means an employee of the Department of Corrections or  
2 the Department of Juvenile Justice who is any of the  
3 following: (i) officially headquartered at a correctional  
4 facility or Juvenile facility operated by the Department of  
5 Juvenile Justice, (ii) a parole officer, (iii) a member of  
6 the apprehension unit, (iv) a member of the intelligence  
7 unit, (v) a member of the sort team, or (vi) an  
8 investigator.

9 (11) The term "dangerous drugs investigator" means any  
10 person who is employed as such by the Department of Human  
11 Services.

12 (12) The term "investigator for the Department of State  
13 Police" means a person employed by the Department of State  
14 Police who is vested under Section 4 of the Narcotic  
15 Control Division Abolition Act with such law enforcement  
16 powers as render him ineligible for coverage under the  
17 Social Security Act by reason of Sections 218(d)(5)(A),  
18 218(d)(8)(D) and 218(1)(1) of that Act.

19 (13) "Investigator for the Office of the Attorney  
20 General" means any person who is employed as such by the  
21 Office of the Attorney General and is vested with such  
22 investigative duties as render him ineligible for coverage  
23 under the Social Security Act by reason of Sections  
24 218(d)(5)(A), 218(d)(8)(D) and 218(1)(1) of that Act. For  
25 the period before January 1, 1989, the term includes all  
26 persons who were employed as investigators by the Office of

1 the Attorney General, without regard to social security  
2 status.

3 (14) "Controlled substance inspector" means any person  
4 who is employed as such by the Department of Professional  
5 Regulation and is vested with such law enforcement duties  
6 as render him ineligible for coverage under the Social  
7 Security Act by reason of Sections 218(d)(5)(A),  
8 218(d)(8)(D) and 218(1)(1) of that Act. The term  
9 "controlled substance inspector" includes the Program  
10 Executive of Enforcement and the Assistant Program  
11 Executive of Enforcement.

12 (15) The term "investigator for the Office of the  
13 State's Attorneys Appellate Prosecutor" means a person  
14 employed in that capacity on a full time basis under the  
15 authority of Section 7.06 of the State's Attorneys  
16 Appellate Prosecutor's Act.

17 (16) "Commerce Commission police officer" means any  
18 person employed by the Illinois Commerce Commission who is  
19 vested with such law enforcement duties as render him  
20 ineligible for coverage under the Social Security Act by  
21 reason of Sections 218(d)(5)(A), 218(d)(8)(D), and  
22 218(1)(1) of that Act.

23 (17) "Arson investigator" means any person who is  
24 employed as such by the Office of the State Fire Marshal  
25 and is vested with such law enforcement duties as render  
26 the person ineligible for coverage under the Social

1 Security Act by reason of Sections 218(d)(5)(A),  
2 218(d)(8)(D), and 218(1)(1) of that Act. A person who was  
3 employed as an arson investigator on January 1, 1995 and is  
4 no longer in service but not yet receiving a retirement  
5 annuity may convert his or her creditable service for  
6 employment as an arson investigator into eligible  
7 creditable service by paying to the System the difference  
8 between the employee contributions actually paid for that  
9 service and the amounts that would have been contributed if  
10 the applicant were contributing at the rate applicable to  
11 persons with the same social security status earning  
12 eligible creditable service on the date of application.

13 (18) The term "State highway maintenance worker" means  
14 a person who is either of the following:

15 (i) A person employed on a full-time basis by the  
16 Illinois Department of Transportation in the position  
17 of highway maintainer, highway maintenance lead  
18 worker, highway maintenance lead/lead worker, heavy  
19 construction equipment operator, power shovel  
20 operator, or bridge mechanic; and whose principal  
21 responsibility is to perform, on the roadway, the  
22 actual maintenance necessary to keep the highways that  
23 form a part of the State highway system in serviceable  
24 condition for vehicular traffic.

25 (ii) A person employed on a full-time basis by the  
26 Illinois State Toll Highway Authority in the position

1 of equipment operator/laborer H-4, equipment  
2 operator/laborer H-6, welder H-4, welder H-6,  
3 mechanical/electrical H-4, mechanical/electrical H-6,  
4 water/sewer H-4, water/sewer H-6, sign maker/hanger  
5 H-4, sign maker/hanger H-6, roadway lighting H-4,  
6 roadway lighting H-6, structural H-4, structural H-6,  
7 painter H-4, or painter H-6; and whose principal  
8 responsibility is to perform, on the roadway, the  
9 actual maintenance necessary to keep the Authority's  
10 tollways in serviceable condition for vehicular  
11 traffic.

12 (d) A security employee of the Department of Corrections or  
13 the Department of Juvenile Justice, and a security employee of  
14 the Department of Human Services who is not a mental health  
15 police officer, shall not be eligible for the alternative  
16 retirement annuity provided by this Section unless he or she  
17 meets the following minimum age and service requirements at the  
18 time of retirement:

19 (i) 25 years of eligible creditable service and age 55;

20 or

21 (ii) beginning January 1, 1987, 25 years of eligible  
22 creditable service and age 54, or 24 years of eligible  
23 creditable service and age 55; or

24 (iii) beginning January 1, 1988, 25 years of eligible  
25 creditable service and age 53, or 23 years of eligible  
26 creditable service and age 55; or

1 (iv) beginning January 1, 1989, 25 years of eligible  
2 creditable service and age 52, or 22 years of eligible  
3 creditable service and age 55; or

4 (v) beginning January 1, 1990, 25 years of eligible  
5 creditable service and age 51, or 21 years of eligible  
6 creditable service and age 55; or

7 (vi) beginning January 1, 1991, 25 years of eligible  
8 creditable service and age 50, or 20 years of eligible  
9 creditable service and age 55.

10 Persons who have service credit under Article 16 of this  
11 Code for service as a security employee of the Department of  
12 Corrections or the Department of Juvenile Justice, or the  
13 Department of Human Services in a position requiring  
14 certification as a teacher may count such service toward  
15 establishing their eligibility under the service requirements  
16 of this Section; but such service may be used only for  
17 establishing such eligibility, and not for the purpose of  
18 increasing or calculating any benefit.

19 (e) If a member enters military service while working in a  
20 position in which eligible creditable service may be earned,  
21 and returns to State service in the same or another such  
22 position, and fulfills in all other respects the conditions  
23 prescribed in this Article for credit for military service,  
24 such military service shall be credited as eligible creditable  
25 service for the purposes of the retirement annuity prescribed  
26 in this Section.



1 (f) For purposes of calculating retirement annuities under  
2 this Section, periods of service rendered after December 31,  
3 1968 and before October 1, 1975 as a covered employee in the  
4 position of special agent, conservation police officer, mental  
5 health police officer, or investigator for the Secretary of  
6 State, shall be deemed to have been service as a noncovered  
7 employee, provided that the employee pays to the System prior  
8 to retirement an amount equal to (1) the difference between the  
9 employee contributions that would have been required for such  
10 service as a noncovered employee, and the amount of employee  
11 contributions actually paid, plus (2) if payment is made after  
12 July 31, 1987, regular interest on the amount specified in item  
13 (1) from the date of service to the date of payment.

14 For purposes of calculating retirement annuities under  
15 this Section, periods of service rendered after December 31,  
16 1968 and before January 1, 1982 as a covered employee in the  
17 position of investigator for the Department of Revenue shall be  
18 deemed to have been service as a noncovered employee, provided  
19 that the employee pays to the System prior to retirement an  
20 amount equal to (1) the difference between the employee  
21 contributions that would have been required for such service as  
22 a noncovered employee, and the amount of employee contributions  
23 actually paid, plus (2) if payment is made after January 1,  
24 1990, regular interest on the amount specified in item (1) from  
25 the date of service to the date of payment.

26 (g) A State policeman may elect, not later than January 1,

1 1990, to establish eligible creditable service for up to 10  
2 years of his service as a policeman under Article 3, by filing  
3 a written election with the Board, accompanied by payment of an  
4 amount to be determined by the Board, equal to (i) the  
5 difference between the amount of employee and employer  
6 contributions transferred to the System under Section 3-110.5,  
7 and the amounts that would have been contributed had such  
8 contributions been made at the rates applicable to State  
9 policemen, plus (ii) interest thereon at the effective rate for  
10 each year, compounded annually, from the date of service to the  
11 date of payment.

12 Subject to the limitation in subsection (i), a State  
13 policeman may elect, not later than July 1, 1993, to establish  
14 eligible creditable service for up to 10 years of his service  
15 as a member of the County Police Department under Article 9, by  
16 filing a written election with the Board, accompanied by  
17 payment of an amount to be determined by the Board, equal to  
18 (i) the difference between the amount of employee and employer  
19 contributions transferred to the System under Section 9-121.10  
20 and the amounts that would have been contributed had those  
21 contributions been made at the rates applicable to State  
22 policemen, plus (ii) interest thereon at the effective rate for  
23 each year, compounded annually, from the date of service to the  
24 date of payment.

25 (h) Subject to the limitation in subsection (i), a State  
26 policeman or investigator for the Secretary of State may elect

1 to establish eligible creditable service for up to 12 years of  
2 his service as a policeman under Article 5, by filing a written  
3 election with the Board on or before January 31, 1992, and  
4 paying to the System by January 31, 1994 an amount to be  
5 determined by the Board, equal to (i) the difference between  
6 the amount of employee and employer contributions transferred  
7 to the System under Section 5-236, and the amounts that would  
8 have been contributed had such contributions been made at the  
9 rates applicable to State policemen, plus (ii) interest thereon  
10 at the effective rate for each year, compounded annually, from  
11 the date of service to the date of payment.

12 Subject to the limitation in subsection (i), a State  
13 policeman, conservation police officer, or investigator for  
14 the Secretary of State may elect to establish eligible  
15 creditable service for up to 10 years of service as a sheriff's  
16 law enforcement employee under Article 7, by filing a written  
17 election with the Board on or before January 31, 1993, and  
18 paying to the System by January 31, 1994 an amount to be  
19 determined by the Board, equal to (i) the difference between  
20 the amount of employee and employer contributions transferred  
21 to the System under Section 7-139.7, and the amounts that would  
22 have been contributed had such contributions been made at the  
23 rates applicable to State policemen, plus (ii) interest thereon  
24 at the effective rate for each year, compounded annually, from  
25 the date of service to the date of payment.

26 (i) The total amount of eligible creditable service

1 established by any person under subsections (g), (h), (j), (k),  
2 and (l) of this Section shall not exceed 12 years.

3 (j) Subject to the limitation in subsection (i), an  
4 investigator for the Office of the State's Attorneys Appellate  
5 Prosecutor or a controlled substance inspector may elect to  
6 establish eligible creditable service for up to 10 years of his  
7 service as a policeman under Article 3 or a sheriff's law  
8 enforcement employee under Article 7, by filing a written  
9 election with the Board, accompanied by payment of an amount to  
10 be determined by the Board, equal to (1) the difference between  
11 the amount of employee and employer contributions transferred  
12 to the System under Section 3-110.6 or 7-139.8, and the amounts  
13 that would have been contributed had such contributions been  
14 made at the rates applicable to State policemen, plus (2)  
15 interest thereon at the effective rate for each year,  
16 compounded annually, from the date of service to the date of  
17 payment.

18 (k) Subject to the limitation in subsection (i) of this  
19 Section, an alternative formula employee may elect to establish  
20 eligible creditable service for periods spent as a full-time  
21 law enforcement officer or full-time corrections officer  
22 employed by the federal government or by a state or local  
23 government located outside of Illinois, for which credit is not  
24 held in any other public employee pension fund or retirement  
25 system. To obtain this credit, the applicant must file a  
26 written application with the Board by March 31, 1998,

1 accompanied by evidence of eligibility acceptable to the Board  
2 and payment of an amount to be determined by the Board, equal  
3 to (1) employee contributions for the credit being established,  
4 based upon the applicant's salary on the first day as an  
5 alternative formula employee after the employment for which  
6 credit is being established and the rates then applicable to  
7 alternative formula employees, plus (2) an amount determined by  
8 the Board to be the employer's normal cost of the benefits  
9 accrued for the credit being established, plus (3) regular  
10 interest on the amounts in items (1) and (2) from the first day  
11 as an alternative formula employee after the employment for  
12 which credit is being established to the date of payment.

13 (1) Subject to the limitation in subsection (i), a security  
14 employee of the Department of Corrections may elect, not later  
15 than July 1, 1998, to establish eligible creditable service for  
16 up to 10 years of his or her service as a policeman under  
17 Article 3, by filing a written election with the Board,  
18 accompanied by payment of an amount to be determined by the  
19 Board, equal to (i) the difference between the amount of  
20 employee and employer contributions transferred to the System  
21 under Section 3-110.5, and the amounts that would have been  
22 contributed had such contributions been made at the rates  
23 applicable to security employees of the Department of  
24 Corrections, plus (ii) interest thereon at the effective rate  
25 for each year, compounded annually, from the date of service to  
26 the date of payment.

1 (m) The amendatory changes to this Section made by this  
2 amendatory Act of the 94th General Assembly apply only to: (1)  
3 security employees of the Department of Juvenile Justice  
4 employed by the Department of Corrections before the effective  
5 date of this amendatory Act of the 94th General Assembly and  
6 transferred to the Department of Juvenile Justice by this  
7 amendatory Act of the 94th General Assembly; and (2) persons  
8 employed by the Department of Juvenile Justice on or after the  
9 effective date of this amendatory Act of the 94th General  
10 Assembly who are required by subsection (b) of Section 3-2.5-15  
11 of the Unified Code of Corrections to have a bachelor's or  
12 advanced degree from an accredited college or university with a  
13 specialization in criminal justice, education, psychology,  
14 social work, or a closely related social science or, in the  
15 case of persons who provide vocational training, who are  
16 required to have adequate knowledge in the skill for which they  
17 are providing the vocational training.

18 (Source: P.A. 94-4, eff. 6-1-05; 94-696, eff. 6-1-06.)

19 (40 ILCS 5/14-152.1)

20 Sec. 14-152.1. Application and expiration of new benefit  
21 increases.

22 (a) As used in this Section, "new benefit increase" means  
23 an increase in the amount of any benefit provided under this  
24 Article, or an expansion of the conditions of eligibility for  
25 any benefit under this Article, that results from an amendment

1 to this Code that takes effect after June 1, 2005 (the  
2 effective date of Public Act 94-4) ~~this amendatory Act of the~~  
3 ~~94th General Assembly~~. "New benefit increase", however, does  
4 not include any benefit increase resulting from the changes  
5 made to this Article by this amendatory Act of the 95th General  
6 Assembly.

7 (b) Notwithstanding any other provision of this Code or any  
8 subsequent amendment to this Code, every new benefit increase  
9 is subject to this Section and shall be deemed to be granted  
10 only in conformance with and contingent upon compliance with  
11 the provisions of this Section.

12 (c) The Public Act enacting a new benefit increase must  
13 identify and provide for payment to the System of additional  
14 funding at least sufficient to fund the resulting annual  
15 increase in cost to the System as it accrues.

16 Every new benefit increase is contingent upon the General  
17 Assembly providing the additional funding required under this  
18 subsection. The Commission on Government Forecasting and  
19 Accountability shall analyze whether adequate additional  
20 funding has been provided for the new benefit increase and  
21 shall report its analysis to the Public Pension Division of the  
22 Department of Financial and Professional Regulation. A new  
23 benefit increase created by a Public Act that does not include  
24 the additional funding required under this subsection is null  
25 and void. If the Public Pension Division determines that the  
26 additional funding provided for a new benefit increase under

1 this subsection is or has become inadequate, it may so certify  
2 to the Governor and the State Comptroller and, in the absence  
3 of corrective action by the General Assembly, the new benefit  
4 increase shall expire at the end of the fiscal year in which  
5 the certification is made.

6 (d) Every new benefit increase shall expire 5 years after  
7 its effective date or on such earlier date as may be specified  
8 in the language enacting the new benefit increase or provided  
9 under subsection (c). This does not prevent the General  
10 Assembly from extending or re-creating a new benefit increase  
11 by law.

12 (e) Except as otherwise provided in the language creating  
13 the new benefit increase, a new benefit increase that expires  
14 under this Section continues to apply to persons who applied  
15 and qualified for the affected benefit while the new benefit  
16 increase was in effect and to the affected beneficiaries and  
17 alternate payees of such persons, but does not apply to any  
18 other person, including without limitation a person who  
19 continues in service after the expiration date and did not  
20 apply and qualify for the affected benefit while the new  
21 benefit increase was in effect.

22 (Source: P.A. 94-4, eff. 6-1-05.)

23 (40 ILCS 5/18-127) (from Ch. 108 1/2, par. 18-127)

24 Sec. 18-127. Retirement annuity - suspension on  
25 reemployment.



1           (a) A participant receiving a retirement annuity who is  
2 regularly employed for compensation by an employer other than a  
3 county, in any capacity, shall have his or her retirement  
4 annuity payments suspended during such employment. Upon  
5 termination of such employment, retirement annuity payments at  
6 the previous rate shall be resumed.

7           If such a participant resumes service as a judge, he or she  
8 shall receive credit for any additional service. Upon  
9 subsequent retirement, his or her retirement annuity shall be  
10 the amount previously granted, plus the amount earned by the  
11 additional judicial service under the provisions in effect  
12 during the period of such additional service. However, if the  
13 participant was receiving the maximum rate of annuity at the  
14 time of re-employment, he or she may elect, in a written  
15 direction filed with the board, not to receive any additional  
16 service credit during the period of re-employment. In such  
17 case, contributions shall not be required during the period of  
18 re-employment. Any such election shall be irrevocable.

19           (b) Beginning January 1, 1991, any participant receiving a  
20 retirement annuity who accepts temporary employment from an  
21 employer other than a county for a period not exceeding 75  
22 working days in any calendar year shall not be deemed to be  
23 regularly employed for compensation or to have resumed service  
24 as a judge for the purposes of this Article. A day shall be  
25 considered a working day if the annuitant performs on it any of  
26 his duties under the temporary employment agreement.

1           (c) Except as provided in subsection (a), beginning January  
2 1, 1993, retirement annuities shall not be subject to  
3 suspension upon resumption of employment for an employer, and  
4 any retirement annuity that is then so suspended shall be  
5 reinstated on that date.

6           (d) The changes made in this Section by this amendatory Act  
7 of 1993 shall apply to judges no longer in service on its  
8 effective date, as well as to judges serving on or after that  
9 date.

10          (e) A participant receiving a retirement annuity under this  
11 Article who (i) serves as a part-time employee in any of the  
12 following positions: Legislative Inspector General, Special  
13 Legislative Inspector General, employee of the Office of the  
14 Legislative Inspector General, Executive Director of the  
15 Legislative Ethics Commission, or staff of the Legislative  
16 Ethics Commission or (ii), on January 1, 2007, is serving on  
17 the Illinois Gaming Board, but has not elected to participate  
18 in the Article 14 System with respect to that service, shall  
19 not be deemed to be regularly employed for compensation by an  
20 employer other than a county, nor to have resumed service as a  
21 judge, on the basis of that service, and the retirement annuity  
22 payments and other benefits of that person under this Code  
23 shall not be suspended, diminished, or otherwise impaired  
24 solely as a consequence of that service. This subsection (e)  
25 applies without regard to whether the person is in service as a  
26 judge under this Article on or after the effective date of this

1 amendatory Act of the 93rd General Assembly. In this  
2 subsection, a "part-time employee" is a person who is not  
3 required to work at least 35 hours per week. The changes made  
4 to this subsection (e) by this amendatory Act of the 95th  
5 General Assembly apply without regard to whether the person is  
6 in service as a judge under this Article on or after the  
7 effective date of this amendatory Act of the 95th General  
8 Assembly.

9 (f) A participant receiving a retirement annuity under this  
10 Article who has made an election under Section 1-123 and who is  
11 serving either as legal counsel in the Office of the Governor  
12 or as Chief Deputy Attorney General shall not be deemed to be  
13 regularly employed for compensation by an employer other than a  
14 county, nor to have resumed service as a judge, on the basis of  
15 that service, and the retirement annuity payments and other  
16 benefits of that person under this Code shall not be suspended,  
17 diminished, or otherwise impaired solely as a consequence of  
18 that service. This subsection (f) applies without regard to  
19 whether the person is in service as a judge under this Article  
20 on or after the effective date of this amendatory Act of the  
21 93rd General Assembly.

22 (Source: P.A. 93-685, eff. 7-8-04; 93-1069, eff. 1-15-05.)

23 (40 ILCS 5/18-169)

24 Sec. 18-169. Application and expiration of new benefit  
25 increases.

1 (a) As used in this Section, "new benefit increase" means  
2 an increase in the amount of any benefit provided under this  
3 Article, or an expansion of the conditions of eligibility for  
4 any benefit under this Article, that results from an amendment  
5 to this Code that takes effect after June 1, 2005 (the  
6 effective date Public Act 94-4) ~~of this amendatory Act of the~~  
7 ~~94th General Assembly~~. "New benefit increase", however, does  
8 not include any benefit increase resulting from the changes  
9 made to this Article by this amendatory Act of the 95th General  
10 Assembly.

11 (b) Notwithstanding any other provision of this Code or any  
12 subsequent amendment to this Code, every new benefit increase  
13 is subject to this Section and shall be deemed to be granted  
14 only in conformance with and contingent upon compliance with  
15 the provisions of this Section.

16 (c) The Public Act enacting a new benefit increase must  
17 identify and provide for payment to the System of additional  
18 funding at least sufficient to fund the resulting annual  
19 increase in cost to the System as it accrues.

20 Every new benefit increase is contingent upon the General  
21 Assembly providing the additional funding required under this  
22 subsection. The Commission on Government Forecasting and  
23 Accountability shall analyze whether adequate additional  
24 funding has been provided for the new benefit increase and  
25 shall report its analysis to the Public Pension Division of the  
26 Department of Financial and Professional Regulation. A new

1 benefit increase created by a Public Act that does not include  
2 the additional funding required under this subsection is null  
3 and void. If the Public Pension Division determines that the  
4 additional funding provided for a new benefit increase under  
5 this subsection is or has become inadequate, it may so certify  
6 to the Governor and the State Comptroller and, in the absence  
7 of corrective action by the General Assembly, the new benefit  
8 increase shall expire at the end of the fiscal year in which  
9 the certification is made.

10 (d) Every new benefit increase shall expire 5 years after  
11 its effective date or on such earlier date as may be specified  
12 in the language enacting the new benefit increase or provided  
13 under subsection (c). This does not prevent the General  
14 Assembly from extending or re-creating a new benefit increase  
15 by law.

16 (e) Except as otherwise provided in the language creating  
17 the new benefit increase, a new benefit increase that expires  
18 under this Section continues to apply to persons who applied  
19 and qualified for the affected benefit while the new benefit  
20 increase was in effect and to the affected beneficiaries and  
21 alternate payees of such persons, but does not apply to any  
22 other person, including without limitation a person who  
23 continues in service after the expiration date and did not  
24 apply and qualify for the affected benefit while the new  
25 benefit increase was in effect.

26 (Source: P.A. 94-4, eff. 6-1-05.)

1           Section 20. The Riverboat Gambling Act is amended by  
2 changing Sections 4, 5, 5.1, and 13 and by adding Section 5.2  
3 as follows:

4           (230 ILCS 10/4) (from Ch. 120, par. 2404)

5           Sec. 4. Definitions. As used in this Act:

6           (a) "Board" means the Illinois Gaming Board.

7           (b) "Occupational license" means a license issued by the  
8 Board to a person or entity to perform an occupation which the  
9 Board has identified as requiring a license to engage in  
10 riverboat gambling in Illinois.

11           (c) "Gambling game" includes, but is not limited to,  
12 baccarat, twenty-one, poker, craps, slot machine, video game of  
13 chance, roulette wheel, klondike table, punchboard, faro  
14 layout, keno layout, numbers ticket, push card, jar ticket, or  
15 pull tab which is authorized by the Board as a wagering device  
16 under this Act.

17           (d) "Riverboat" means a self-propelled excursion boat, a  
18 permanently moored barge, or permanently moored barges that are  
19 permanently fixed together to operate as one vessel, on which  
20 lawful gambling is authorized and licensed as provided in this  
21 Act.

22           (e) "Managers license" means a license issued by the Board  
23 to a person or entity to manage gambling operations conducted  
24 by the State pursuant to Section 7.3 ~~7.2~~.

1 (f) "Dock" means the location where a riverboat moors for  
2 the purpose of embarking passengers for and disembarking  
3 passengers from the riverboat.

4 (g) "Gross receipts" means the total amount of money  
5 exchanged for the purchase of chips, tokens or electronic cards  
6 by riverboat patrons.

7 (h) "Adjusted gross receipts" means the gross receipts less  
8 winnings paid to wagerers.

9 (i) "Cheat" means to alter the selection of criteria which  
10 determine the result of a gambling game or the amount or  
11 frequency of payment in a gambling game.

12 (j) (Blank) ~~"Department"~~ means the Department of Revenue.

13 (k) "Gambling operation" means the conduct of authorized  
14 gambling games upon a riverboat.

15 (l) "License bid" means the lump sum amount of money that  
16 an applicant bids and agrees to pay the State in return for an  
17 owners license that is re-issued on or after July 1, 2003.

18 (m) The terms "minority person" and "female" shall have the  
19 same meaning as defined in Section 2 of the Business Enterprise  
20 for Minorities, Females, and Persons with Disabilities Act.

21 (Source: P.A. 92-600, eff. 6-28-02; 93-28, eff. 6-20-03;  
22 revised 1-28-04.)

23 (230 ILCS 10/5) (from Ch. 120, par. 2405)

24 Sec. 5. Gaming Board.

25 (a) (1) There is hereby established the ~~within the~~

1 ~~Department of Revenue an~~ Illinois Gaming Board, which shall  
2 have the powers and duties specified in this Act, and all other  
3 powers necessary and proper to fully and effectively execute  
4 this Act for the purpose of administering, regulating, and  
5 enforcing the system of riverboat gambling established by this  
6 Act. Its jurisdiction shall extend under this Act to every  
7 person, association, corporation, partnership and trust  
8 involved in riverboat gambling operations in the State of  
9 Illinois.

10 (2) The Board shall consist of 5 members to be appointed by  
11 the Governor with the advice and consent of the Senate, one of  
12 whom shall be designated by the Governor to be chairman. Each  
13 member shall have a reasonable knowledge of the practice,  
14 procedure and principles of gambling operations. Each member  
15 shall either be a resident of Illinois or shall certify that he  
16 will become a resident of Illinois before taking office. At  
17 least one member shall be experienced in law enforcement and  
18 criminal investigation, at least one member shall be a  
19 certified public accountant experienced in accounting and  
20 auditing, and at least one member shall be a lawyer licensed to  
21 practice law in Illinois.

22 (3) The terms of office of the Board members shall be 3  
23 years, except that the terms of office of the initial Board  
24 members appointed pursuant to this Act will commence from the  
25 effective date of this Act and run as follows: one for a term  
26 ending July 1, 1991, 2 for a term ending July 1, 1992, and 2 for



1 a term ending July 1, 1993. Upon the expiration of the  
2 foregoing terms, the successors of such members shall serve a  
3 term for 3 years and until their successors are appointed and  
4 qualified for like terms. Vacancies in the Board shall be  
5 filled for the unexpired term in like manner as original  
6 appointments. Each member of the Board shall be eligible for  
7 reappointment at the discretion of the Governor with the advice  
8 and consent of the Senate.

9 (4) The chairman of the Board shall receive an annual  
10 salary of \$50,000, or as set by the Compensation Review Board,  
11 whichever is higher. Other members of the Board shall receive  
12 an annual salary of \$35,000, or as set by the Compensation  
13 Review Board, whichever is higher. ~~Each member of the Board~~  
14 ~~shall receive \$300 for each day the Board meets and for each~~  
15 ~~day the member conducts any hearing pursuant to this Act.~~ Each  
16 member of the Board shall also be reimbursed for all actual and  
17 necessary expenses and disbursements incurred in the execution  
18 of official duties.

19 (5) No person shall be appointed a member of the Board or  
20 continue to be a member of the Board who is, or whose spouse,  
21 child or parent is, a member of the board of directors of, or a  
22 person financially interested in, any gambling operation  
23 subject to the jurisdiction of this Board, or any race track,  
24 race meeting, racing association or the operations thereof  
25 subject to the jurisdiction of the Illinois Racing Board. No  
26 Board member shall hold any other public office ~~for which he~~

1 ~~shall receive compensation other than necessary travel or other~~  
2 ~~incidental expenses.~~ No person shall be a member of the Board  
3 who is not of good moral character or who has been convicted  
4 of, or is under indictment for, a felony under the laws of  
5 Illinois or any other state, or the United States.

6 (5.5) No member of the Board shall engage in any political  
7 activity. For the purposes of this Section, "political" means  
8 any activity in support of or in connection with any campaign  
9 for federal, State, or local elective office or any political  
10 organization, but does not include activities (i) relating to  
11 the support or opposition of any executive, legislative, or  
12 administrative action (as those terms are defined in Section 2  
13 of the Lobbyist Registration Act), (ii) relating to collective  
14 bargaining, or (iii) that are otherwise in furtherance of the  
15 person's official State duties or governmental and public  
16 service functions.

17 (6) Any member of the Board may be removed by the Governor  
18 for neglect of duty, misfeasance, malfeasance, or nonfeasance  
19 in office or for engaging in any political activity.

20 (7) Before entering upon the discharge of the duties of his  
21 office, each member of the Board shall take an oath that he  
22 will faithfully execute the duties of his office according to  
23 the laws of the State and the rules and regulations adopted  
24 therewith and shall give bond to the State of Illinois,  
25 approved by the Governor, in the sum of \$25,000. Every such  
26 bond, when duly executed and approved, shall be recorded in the

1 office of the Secretary of State. Whenever the Governor  
2 determines that the bond of any member of the Board has become  
3 or is likely to become invalid or insufficient, he shall  
4 require such member forthwith to renew his bond, which is to be  
5 approved by the Governor. Any member of the Board who fails to  
6 take oath and give bond within 30 days from the date of his  
7 appointment, or who fails to renew his bond within 30 days  
8 after it is demanded by the Governor, shall be guilty of  
9 neglect of duty and may be removed by the Governor. The cost of  
10 any bond given by any member of the Board under this Section  
11 shall be taken to be a part of the necessary expenses of the  
12 Board.

13 (8) The ~~Upon the request of the Board, the Department~~ shall  
14 employ such personnel as may be necessary to carry out its ~~the~~  
15 functions and shall determine the salaries of all personnel,  
16 except those personnel whose salaries are determined under the  
17 terms of a collective bargaining agreement ~~of the Board~~. No  
18 person shall be employed to serve the Board who is, or whose  
19 spouse, parent or child is, an official of, or has a financial  
20 interest in or financial relation with, any operator engaged in  
21 gambling operations within this State or any organization  
22 engaged in conducting horse racing within this State. Any  
23 employee violating these prohibitions shall be subject to  
24 termination of employment.

25 (9) An Administrator shall perform any and all duties that  
26 the Board shall assign him. The salary of the Administrator

1 shall be determined by the Board ~~and approved by the Director~~  
2 ~~of the Department~~ and, in addition, he shall be reimbursed for  
3 all actual and necessary expenses incurred by him in discharge  
4 of his official duties. The Administrator shall keep records of  
5 all proceedings of the Board and shall preserve all records,  
6 books, documents and other papers belonging to the Board or  
7 entrusted to its care. The Administrator shall devote his full  
8 time to the duties of the office and shall not hold any other  
9 office or employment.

10 (b) The Board shall have general responsibility for the  
11 implementation of this Act. Its duties include, without  
12 limitation, the following:

13 (1) To decide promptly and in reasonable order all  
14 license applications. Any party aggrieved by an action of  
15 the Board denying, suspending, revoking, restricting or  
16 refusing to renew a license may request a hearing before  
17 the Board. A request for a hearing must be made to the  
18 Board in writing within 5 days after service of notice of  
19 the action of the Board. Notice of the action of the Board  
20 shall be served either by personal delivery or by certified  
21 mail, postage prepaid, to the aggrieved party. Notice  
22 served by certified mail shall be deemed complete on the  
23 business day following the date of such mailing. The Board  
24 shall conduct all requested hearings promptly and in  
25 reasonable order;

26 (2) To conduct all hearings pertaining to civil

1 violations of this Act or rules and regulations promulgated  
2 hereunder;

3 (3) To promulgate such rules and regulations as in its  
4 judgment may be necessary to protect or enhance the  
5 credibility and integrity of gambling operations  
6 authorized by this Act and the regulatory process  
7 hereunder;

8 (4) To provide for the establishment and collection of  
9 all license and registration fees and taxes imposed by this  
10 Act and the rules and regulations issued pursuant hereto.  
11 All such fees and taxes shall be deposited into the State  
12 Gaming Fund;

13 (5) To provide for the levy and collection of penalties  
14 and fines for the violation of provisions of this Act and  
15 the rules and regulations promulgated hereunder. All such  
16 fines and penalties shall be deposited into the Education  
17 Assistance Fund, created by Public Act 86-0018, of the  
18 State of Illinois;

19 (6) To be present through its inspectors and agents any  
20 time gambling operations are conducted on any riverboat for  
21 the purpose of certifying the revenue thereof, receiving  
22 complaints from the public, and conducting such other  
23 investigations into the conduct of the gambling games and  
24 the maintenance of the equipment as from time to time the  
25 Board may deem necessary and proper;

26 (7) To review and rule upon any complaint by a licensee

1 regarding any investigative procedures of the State which  
2 are unnecessarily disruptive of gambling operations. The  
3 need to inspect and investigate shall be presumed at all  
4 times. The disruption of a licensee's operations shall be  
5 proved by clear and convincing evidence, and establish  
6 that: (A) the procedures had no reasonable law enforcement  
7 purposes, and (B) the procedures were so disruptive as to  
8 unreasonably inhibit gambling operations;

9 (8) To hold at least one meeting each quarter of the  
10 fiscal year. In addition, special meetings may be called by  
11 the Chairman or any 2 Board members upon 72 hours written  
12 notice to each member. All Board meetings shall be subject  
13 to the Open Meetings Act. Three members of the Board shall  
14 constitute a quorum, and 3 votes shall be required for any  
15 final determination by the Board. The Board shall keep a  
16 complete and accurate record of all its meetings. A  
17 majority of the members of the Board shall constitute a  
18 quorum for the transaction of any business, for the  
19 performance of any duty, or for the exercise of any power  
20 which this Act requires the Board members to transact,  
21 perform or exercise en banc, except that, upon order of the  
22 Board, one of the Board members or an administrative law  
23 judge designated by the Board may conduct any hearing  
24 provided for under this Act or by Board rule and may  
25 recommend findings and decisions to the Board. The Board  
26 member or administrative law judge conducting such hearing

1 shall have all powers and rights granted to the Board in  
2 this Act. The record made at the time of the hearing shall  
3 be reviewed by the Board, or a majority thereof, and the  
4 findings and decision of the majority of the Board shall  
5 constitute the order of the Board in such case;

6 (9) To maintain records which are separate and distinct  
7 from the records of any other State board or commission.  
8 Such records shall be available for public inspection and  
9 shall accurately reflect all Board proceedings;

10 (10) To file a written annual report with the Governor  
11 on or before March 1 each year and such additional reports  
12 as the Governor may request. The annual report shall  
13 include a statement of receipts and disbursements by the  
14 Board, actions taken by the Board, and any additional  
15 information and recommendations which the Board may deem  
16 valuable or which the Governor may request;

17 (11) (Blank); ~~and~~

18 (12) (Blank); and ~~To assume responsibility for the~~  
19 ~~administration and enforcement of the Bingo License and Tax~~  
20 ~~Act, the Charitable Games Act, and the Pull Tabs and Jar~~  
21 ~~Games Act if such responsibility is delegated to it by the~~  
22 ~~Director of Revenue.~~

23 (13) To adopt, by rule, a code of conduct governing  
24 Board members and employees that ensure, to the maximum  
25 extent possible, that persons subject to this Code avoid  
26 situations, relationships, or associations that may

1       represent or lead to a conflict of interest.

2       (c) The Board shall have jurisdiction over and shall  
3 supervise all gambling operations governed by this Act. The  
4 Board shall have all powers necessary and proper to fully and  
5 effectively execute the provisions of this Act, including, but  
6 not limited to, the following:

7           (1) To investigate applicants and determine the  
8 eligibility of applicants for licenses and to select among  
9 competing applicants the applicants which best serve the  
10 interests of the citizens of Illinois.

11          (2) To have jurisdiction and supervision over all  
12 riverboat gambling operations in this State and all persons  
13 on riverboats where gambling operations are conducted.

14          (3) To promulgate rules and regulations for the purpose  
15 of administering the provisions of this Act and to  
16 prescribe rules, regulations and conditions under which  
17 all riverboat gambling in the State shall be conducted.  
18 Such rules and regulations are to provide for the  
19 prevention of practices detrimental to the public interest  
20 and for the best interests of riverboat gambling, including  
21 rules and regulations regarding the inspection of such  
22 riverboats and the review of any permits or licenses  
23 necessary to operate a riverboat under any laws or  
24 regulations applicable to riverboats, and to impose  
25 penalties for violations thereof.

26          (4) To enter the office, riverboats, facilities, or



1 other places of business of a licensee, where evidence of  
2 the compliance or noncompliance with the provisions of this  
3 Act is likely to be found.

4 (5) To investigate alleged violations of this Act or  
5 the rules of the Board and to take appropriate disciplinary  
6 action against a licensee or a holder of an occupational  
7 license for a violation, or institute appropriate legal  
8 action for enforcement, or both.

9 (6) To adopt standards for the licensing of all persons  
10 under this Act, as well as for electronic or mechanical  
11 gambling games, and to establish fees for such licenses.

12 (7) To adopt appropriate standards for all riverboats  
13 and facilities.

14 (8) To require that the records, including financial or  
15 other statements of any licensee under this Act, shall be  
16 kept in such manner as prescribed by the Board and that any  
17 such licensee involved in the ownership or management of  
18 gambling operations submit to the Board an annual balance  
19 sheet and profit and loss statement, list of the  
20 stockholders or other persons having a 1% or greater  
21 beneficial interest in the gambling activities of each  
22 licensee, and any other information the Board deems  
23 necessary in order to effectively administer this Act and  
24 all rules, regulations, orders and final decisions  
25 promulgated under this Act.

26 (9) To conduct hearings, issue subpoenas for the

1 attendance of witnesses and subpoenas duces tecum for the  
2 production of books, records and other pertinent documents  
3 in accordance with the Illinois Administrative Procedure  
4 Act, and to administer oaths and affirmations to the  
5 witnesses, when, in the judgment of the Board, it is  
6 necessary to administer or enforce this Act or the Board  
7 rules.

8 (10) To prescribe a form to be used by any licensee  
9 involved in the ownership or management of gambling  
10 operations as an application for employment for their  
11 employees.

12 (11) To revoke or suspend licenses, as the Board may  
13 see fit and in compliance with applicable laws of the State  
14 regarding administrative procedures, and to review  
15 applications for the renewal of licenses. The Board may  
16 suspend an owners license, without notice or hearing upon a  
17 determination that the safety or health of patrons or  
18 employees is jeopardized by continuing a riverboat's  
19 operation. The suspension may remain in effect until the  
20 Board determines that the cause for suspension has been  
21 abated. The Board may revoke the owners license upon a  
22 determination that the owner has not made satisfactory  
23 progress toward abating the hazard.

24 (12) To eject or exclude or authorize the ejection or  
25 exclusion of, any person from riverboat gambling  
26 facilities where such person is in violation of this Act,

1 rules and regulations thereunder, or final orders of the  
2 Board, or where such person's conduct or reputation is such  
3 that his presence within the riverboat gambling facilities  
4 may, in the opinion of the Board, call into question the  
5 honesty and integrity of the gambling operations or  
6 interfere with orderly conduct thereof; provided that the  
7 propriety of such ejection or exclusion is subject to  
8 subsequent hearing by the Board.

9 (13) To require all licensees of gambling operations to  
10 utilize a cashless wagering system whereby all players'  
11 money is converted to tokens, electronic cards, or chips  
12 which shall be used only for wagering in the gambling  
13 establishment.

14 (14) (Blank).

15 (15) To suspend, revoke or restrict licenses, to  
16 require the removal of a licensee or an employee of a  
17 licensee for a violation of this Act or a Board rule or for  
18 engaging in a fraudulent practice, and to impose civil  
19 penalties of up to \$5,000 against individuals and up to  
20 \$10,000 or an amount equal to the daily gross receipts,  
21 whichever is larger, against licensees for each violation  
22 of any provision of the Act, any rules adopted by the  
23 Board, any order of the Board or any other action which, in  
24 the Board's discretion, is a detriment or impediment to  
25 riverboat gambling operations.

26 (16) To hire employees to gather information, conduct

1 investigations and carry out any other tasks contemplated  
2 under this Act.

3 (17) To establish minimum levels of insurance to be  
4 maintained by licensees.

5 (18) To authorize a licensee to sell or serve alcoholic  
6 liquors, wine or beer as defined in the Liquor Control Act  
7 of 1934 on board a riverboat and to have exclusive  
8 authority to establish the hours for sale and consumption  
9 of alcoholic liquor on board a riverboat, notwithstanding  
10 any provision of the Liquor Control Act of 1934 or any  
11 local ordinance, and regardless of whether the riverboat  
12 makes excursions. The establishment of the hours for sale  
13 and consumption of alcoholic liquor on board a riverboat is  
14 an exclusive power and function of the State. A home rule  
15 unit may not establish the hours for sale and consumption  
16 of alcoholic liquor on board a riverboat. This amendatory  
17 Act of 1991 is a denial and limitation of home rule powers  
18 and functions under subsection (h) of Section 6 of Article  
19 VII of the Illinois Constitution.

20 (19) After consultation with the U.S. Army Corps of  
21 Engineers, to establish binding emergency orders upon the  
22 concurrence of a majority of the members of the Board  
23 regarding the navigability of water, relative to  
24 excursions, in the event of extreme weather conditions,  
25 acts of God or other extreme circumstances.

26 (20) To delegate the execution of any of its powers

1 under this Act for the purpose of administering and  
2 enforcing this Act and its rules and regulations hereunder.

3 (20.5) To approve any contract entered into on its  
4 behalf.

5 (20.6) To appoint investigators to conduct  
6 investigations, searches, seizures, arrests, and other  
7 duties imposed under this Act, as deemed necessary by the  
8 Board. These investigators have and may exercise all of the  
9 rights and powers of peace officers, provided that these  
10 powers shall be limited to offenses or violations occurring  
11 or committed on a riverboat or dock, as defined in  
12 subsections (d) and (f) of Section 4, or as otherwise  
13 provided by this Act or any other law.

14 (20.7) To contract with the Department of State Police  
15 for the use of trained and qualified State police officers  
16 and with the Department of Revenue for the use of trained  
17 and qualified Department of Revenue investigators to  
18 conduct investigations, searches, seizures, arrests, and  
19 other duties imposed under this Act and to exercise all of  
20 the rights and powers of peace officers, provided that the  
21 powers of Department of Revenue investigators under this  
22 subdivision (20.7) shall be limited to offenses or  
23 violations occurring or committed on a riverboat or dock,  
24 as defined in subsections (d) and (f) of Section 4, or as  
25 otherwise provided by this Act or any other law. In the  
26 event the Department of State Police or the Department of

1       Revenue is unable to fill contracted police or  
2       investigative positions, the Board may appoint  
3       investigators to fill those positions pursuant to  
4       subdivision (20.6).

5           (21) To take any other action as may be reasonable or  
6       appropriate to enforce this Act and rules and regulations  
7       hereunder.

8       (d) The Board may seek and shall receive the cooperation of  
9       the Department of State Police in conducting background  
10      investigations of applicants and in fulfilling its  
11      responsibilities under this Section. Costs incurred by the  
12      Department of State Police as a result of such cooperation  
13      shall be paid by the Board in conformance with the requirements  
14      of Section 2605-400 of the Department of State Police Law (20  
15      ILCS 2605/2605-400).

16      (e) The Board must authorize to each investigator and to  
17      any other employee of the Board exercising the powers of a  
18      peace officer a distinct badge that, on its face, (i) clearly  
19      states that the badge is authorized by the Board and (ii)  
20      contains a unique identifying number. No other badge shall be  
21      authorized by the Board.

22      (Source: P.A. 91-40, eff. 1-1-00; 91-239, eff. 1-1-00; 91-883,  
23      eff. 1-1-01.)

24           (230 ILCS 10/5.1) (from Ch. 120, par. 2405.1)

25           Sec. 5.1. Disclosure of records.

1           (a) Notwithstanding any applicable statutory provision to  
2 the contrary, the Board shall, on written request from any  
3 person, provide information furnished by an applicant or  
4 licensee concerning the applicant or licensee, his products,  
5 services or gambling enterprises and his business holdings, as  
6 follows:

7           (1) The name, business address and business telephone  
8 number of any applicant or licensee.

9           (2) An identification of any applicant or licensee  
10 including, if an applicant or licensee is not an  
11 individual, the state of incorporation or registration,  
12 the corporate officers, and the identity of all  
13 shareholders or participants. If an applicant or licensee  
14 has a pending registration statement filed with the  
15 Securities and Exchange Commission, only the names of those  
16 persons or entities holding interest of 5% or more must be  
17 provided.

18           (3) An identification of any business, including, if  
19 applicable, the state of incorporation or registration, in  
20 which an applicant or licensee or an applicant's or  
21 licensee's spouse or children has an equity interest of  
22 more than 1% ~~5%~~. If an applicant or licensee is a  
23 corporation, partnership or other business entity, the  
24 applicant or licensee shall identify any other  
25 corporation, partnership or business entity in which it has  
26 an equity interest of 1% ~~5%~~ or more, including, if

1 applicable, the state of incorporation or registration.  
2 This information need not be provided by a corporation,  
3 partnership or other business entity that has a pending  
4 registration statement filed with the Securities and  
5 Exchange Commission.

6 (4) Whether an applicant or licensee has been indicted,  
7 convicted, pleaded guilty or nolo contendere, or forfeited  
8 bail concerning any criminal offense under the laws of any  
9 jurisdiction, either felony or misdemeanor (except for  
10 traffic violations), including the date, the name and  
11 location of the court, arresting agency and prosecuting  
12 agency, the case number, the offense, the disposition and  
13 the location and length of incarceration.

14 (5) Whether an applicant or licensee has had any  
15 license or certificate issued by a licensing authority in  
16 Illinois or any other jurisdiction denied, restricted,  
17 suspended, revoked or not renewed and a statement  
18 describing the facts and circumstances concerning the  
19 denial, restriction, suspension, revocation or  
20 non-renewal, including the licensing authority, the date  
21 each such action was taken, and the reason for each such  
22 action.

23 (6) Whether an applicant or licensee has ever filed or  
24 had filed against it a proceeding in bankruptcy or has ever  
25 been involved in any formal process to adjust, defer,  
26 suspend or otherwise work out the payment of any debt



1 including the date of filing, the name and location of the  
2 court, the case and number of the disposition.

3 (7) Whether an applicant or licensee has filed, or been  
4 served with a complaint or other notice filed with any  
5 public body, regarding the delinquency in the payment of,  
6 or a dispute over the filings concerning the payment of,  
7 any tax required under federal, State or local law,  
8 including the amount, type of tax, the taxing agency and  
9 time periods involved.

10 (8) A statement listing the names and titles of all  
11 public officials or officers of any unit of government, and  
12 relatives of said public officials or officers who,  
13 directly or indirectly, own any financial interest in, have  
14 any beneficial interest in, are the creditors of or hold  
15 any debt instrument issued by, or hold or have any interest  
16 in any contractual or service relationship with, an  
17 applicant or licensee.

18 (9) Whether an applicant or licensee has made, directly  
19 or indirectly, any political contribution, or any loans,  
20 donations or other payments, to any candidate or office  
21 holder, within 5 years from the date of filing the  
22 application, including the amount and the method of  
23 payment.

24 (10) The name and business telephone number of the  
25 counsel representing an applicant or licensee in matters  
26 before the Board.

1           (11) A description of any proposed or approved  
2 riverboat gaming operation, including the type of boat,  
3 home dock location, expected economic benefit to the  
4 community, anticipated or actual number of employees, any  
5 statement from an applicant or licensee regarding  
6 compliance with federal and State affirmative action  
7 guidelines, projected or actual admissions and projected  
8 or actual adjusted gross gaming receipts.

9           (12) A description of the product or service to be  
10 supplied by an applicant for a supplier's license.

11           (b) Notwithstanding any applicable statutory provision to  
12 the contrary, the Board shall, on written request from any  
13 person, also provide the following information:

14           (1) The amount of the wagering tax and admission tax  
15 paid daily to the State of Illinois by the holder of an  
16 owner's license.

17           (2) Whenever the Board finds an applicant for an  
18 owner's license unsuitable for licensing, a copy of the  
19 written letter outlining the reasons for the denial.

20           (3) Whenever the Board has refused to grant leave for  
21 an applicant to withdraw his application, a copy of the  
22 letter outlining the reasons for the refusal.

23           (c) Subject to the above provisions, the Board shall not  
24 disclose any information which would be barred by:

25           (1) Section 7 of the Freedom of Information Act; or

26           (2) The statutes, rules, regulations or

1           intergovernmental agreements of any jurisdiction.

2           (d) The Board may assess fees for the copying of  
3 information in accordance with Section 6 of the Freedom of  
4 Information Act.

5           (Source: P.A. 87-826.)

6           (230 ILCS 10/5.2 new)

7           Sec. 5.2. Separation from Department of Revenue. On the  
8 effective date of this amendatory Act of the 95th General  
9 Assembly, all of the powers, duties, assets, liabilities,  
10 employees, contracts, property, records, pending business, and  
11 unexpended appropriations of the Department of Revenue related  
12 to the administration and enforcement of this Act are  
13 transferred to the Illinois Gaming Board.

14           The status and rights of the transferred employees, and the  
15 rights of the State of Illinois and its agencies, under the  
16 Personnel Code and applicable collective bargaining agreements  
17 or under any pension, retirement, or annuity plan are not  
18 affected (except as provided in Sections 14-110 and 18-127 of  
19 the Illinois Pension Code) by that transfer or by any other  
20 provision of this amendatory Act of the 95th General Assembly.

21           (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

23           (a) Until January 1, 1998, a tax is imposed on the adjusted  
24 gross receipts received from gambling games authorized under

1 this Act at the rate of 20%.

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

7 15% of annual adjusted gross receipts up to and  
8 including \$25,000,000;

9 20% of annual adjusted gross receipts in excess of  
10 \$25,000,000 but not exceeding \$50,000,000;

11 25% of annual adjusted gross receipts in excess of  
12 \$50,000,000 but not exceeding \$75,000,000;

13 30% of annual adjusted gross receipts in excess of  
14 \$75,000,000 but not exceeding \$100,000,000;

15 35% of annual adjusted gross receipts in excess of  
16 \$100,000,000.

17 (a-2) From July 1, 2002 until July 1, 2003, a privilege tax  
18 is imposed on persons engaged in the business of conducting  
19 riverboat gambling operations, other than licensed managers  
20 conducting riverboat gambling operations on behalf of the  
21 State, based on the adjusted gross receipts received by a  
22 licensed owner from gambling games authorized under this Act at  
23 the following rates:

24 15% of annual adjusted gross receipts up to and  
25 including \$25,000,000;

26 22.5% of annual adjusted gross receipts in excess of

1           \$25,000,000 but not exceeding \$50,000,000;  
2           27.5% of annual adjusted gross receipts in excess of  
3           \$50,000,000 but not exceeding \$75,000,000;  
4           32.5% of annual adjusted gross receipts in excess of  
5           \$75,000,000 but not exceeding \$100,000,000;  
6           37.5% of annual adjusted gross receipts in excess of  
7           \$100,000,000 but not exceeding \$150,000,000;  
8           45% of annual adjusted gross receipts in excess of  
9           \$150,000,000 but not exceeding \$200,000,000;  
10          50% of annual adjusted gross receipts in excess of  
11          \$200,000,000.

12          (a-3) Beginning July 1, 2003, a privilege tax is imposed on  
13 persons engaged in the business of conducting riverboat  
14 gambling operations, other than licensed managers conducting  
15 riverboat gambling operations on behalf of the State, based on  
16 the adjusted gross receipts received by a licensed owner from  
17 gambling games authorized under this Act at the following  
18 rates:

19           15% of annual adjusted gross receipts up to and  
20           including \$25,000,000;  
21           27.5% of annual adjusted gross receipts in excess of  
22           \$25,000,000 but not exceeding \$37,500,000;  
23           32.5% of annual adjusted gross receipts in excess of  
24           \$37,500,000 but not exceeding \$50,000,000;  
25           37.5% of annual adjusted gross receipts in excess of  
26           \$50,000,000 but not exceeding \$75,000,000;

1           45% of annual adjusted gross receipts in excess of  
2           \$75,000,000 but not exceeding \$100,000,000;

3           50% of annual adjusted gross receipts in excess of  
4           \$100,000,000 but not exceeding \$250,000,000;

5           70% of annual adjusted gross receipts in excess of  
6           \$250,000,000.

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

12          The privilege tax imposed under this subsection (a-3) shall  
13          no longer be imposed beginning on the earlier of (i) July 1,  
14          2005; (ii) the first date after June 20, 2003 that riverboat  
15          gambling operations are conducted pursuant to a dormant  
16          license; or (iii) the first day that riverboat gambling  
17          operations are conducted under the authority of an owners  
18          license that is in addition to the 10 owners licenses initially  
19          authorized under this Act. For the purposes of this subsection  
20          (a-3), the term "dormant license" means an owners license that  
21          is authorized by this Act under which no riverboat gambling  
22          operations are being conducted on June 20, 2003.

23          (a-4) Beginning on the first day on which the tax imposed  
24          under subsection (a-3) is no longer imposed, a privilege tax is  
25          imposed on persons engaged in the business of conducting  
26          riverboat gambling operations, other than licensed managers

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

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

7 22.5% of annual adjusted gross receipts in excess of  
8 \$25,000,000 but not exceeding \$50,000,000;

9 27.5% of annual adjusted gross receipts in excess of  
10 \$50,000,000 but not exceeding \$75,000,000;

11 32.5% of annual adjusted gross receipts in excess of  
12 \$75,000,000 but not exceeding \$100,000,000;

13 37.5% of annual adjusted gross receipts in excess of  
14 \$100,000,000 but not exceeding \$150,000,000;

15 45% of annual adjusted gross receipts in excess of  
16 \$150,000,000 but not exceeding \$200,000,000;

17 50% of annual adjusted gross receipts in excess of  
18 \$200,000,000.

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

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

25 (a-15) If the privilege tax imposed under subsection (a-3)  
26 is no longer imposed pursuant to item (i) of the last paragraph

1 of subsection (a-3), then by June 15 of each year, each owners  
2 licensee, other than an owners licensee that admitted 1,000,000  
3 persons or fewer in calendar year 2004, must, in addition to  
4 the payment of all amounts otherwise due under this Section,  
5 pay to the Board a reconciliation payment in the amount, if  
6 any, by which the licensed owner's base amount exceeds the  
7 amount of net privilege tax paid by the licensed owner to the  
8 Board in the then current State fiscal year. A licensed owner's  
9 net privilege tax obligation due for the balance of the State  
10 fiscal year shall be reduced up to the total of the amount paid  
11 by the licensed owner in its June 15 reconciliation payment.  
12 The obligation imposed by this subsection (a-15) is binding on  
13 any person, firm, corporation, or other entity that acquires an  
14 ownership interest in any such owners license. The obligation  
15 imposed under this subsection (a-15) terminates on the earliest  
16 of: (i) July 1, 2007, (ii) the first day after the effective  
17 date of this amendatory Act of the 94th General Assembly that  
18 riverboat gambling operations are conducted pursuant to a  
19 dormant license, (iii) the first day that riverboat gambling  
20 operations are conducted under the authority of an owners  
21 license that is in addition to the 10 owners licenses initially  
22 authorized under this Act, or (iv) the first day that a  
23 licensee under the Illinois Horse Racing Act of 1975 conducts  
24 gaming operations with slot machines or other electronic gaming  
25 devices. The Board must reduce the obligation imposed under  
26 this subsection (a-15) by an amount the Board deems reasonable



1 for any of the following reasons: (A) an act or acts of God,  
2 (B) an act of bioterrorism or terrorism or a bioterrorism or  
3 terrorism threat that was investigated by a law enforcement  
4 agency, or (C) a condition beyond the control of the owners  
5 licensee that does not result from any act or omission by the  
6 owners licensee or any of its agents and that poses a hazardous  
7 threat to the health and safety of patrons. If an owners  
8 licensee pays an amount in excess of its liability under this  
9 Section, the Board shall apply the overpayment to future  
10 payments required under this Section.

11 For purposes of this subsection (a-15):

12 "Act of God" means an incident caused by the operation of  
13 an extraordinary force that cannot be foreseen, that cannot be  
14 avoided by the exercise of due care, and for which no person  
15 can be held liable.

16 "Base amount" means the following:

17 For a riverboat in Alton, \$31,000,000.

18 For a riverboat in East Peoria, \$43,000,000.

19 For the Empress riverboat in Joliet, \$86,000,000.

20 For a riverboat in Metropolis, \$45,000,000.

21 For the Harrah's riverboat in Joliet, \$114,000,000.

22 For a riverboat in Aurora, \$86,000,000.

23 For a riverboat in East St. Louis, \$48,500,000.

24 For a riverboat in Elgin, \$198,000,000.

25 "Dormant license" has the meaning ascribed to it in  
26 subsection (a-3).

1 "Net privilege tax" means all privilege taxes paid by a  
2 licensed owner to the Board under this Section, less all  
3 payments made from the State Gaming Fund pursuant to subsection  
4 (b) of this Section.

5 The changes made to this subsection (a-15) by Public Act  
6 94-839 ~~this amendatory Act of the 94th General Assembly~~ are  
7 intended to restate and clarify the intent of Public Act 94-673  
8 with respect to the amount of the payments required to be made  
9 under this subsection by an owners licensee to the Board.

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

1 riverboat gambling operations are conducted.

2 (c) Appropriations, as approved by the General Assembly,  
3 may be made from the State Gaming Fund to the Board (i)  
4 ~~Department of Revenue and the Department of State Police~~ for  
5 the administration and enforcement of this Act, (ii) for  
6 distribution to the Department of State Police and to the  
7 Department of Revenue for the enforcement of this Act, and  
8 (iii) or to the Department of Human Services for the  
9 administration of programs to treat problem gambling.

10 (c-5) Before May 26, 2006 (the effective date of Public Act  
11 94-804) ~~this amendatory Act of the 94th General Assembly~~ and  
12 beginning 2 years after May 26, 2006 (the effective date of  
13 Public Act 94-804) ~~this amendatory Act of the 94th General~~  
14 ~~Assembly~~, after the payments required under subsections (b) and  
15 (c) have been made, an amount equal to 15% of the adjusted  
16 gross receipts of (1) an owners licensee that relocates  
17 pursuant to Section 11.2, (2) an owners licensee conducting  
18 riverboat gambling operations pursuant to an owners license  
19 that is initially issued after June 25, 1999, or (3) the first  
20 riverboat gambling operations conducted by a licensed manager  
21 on behalf of the State under Section 7.3, whichever comes  
22 first, shall be paid from the State Gaming Fund into the Horse  
23 Racing Equity Fund.

24 (c-10) Each year the General Assembly shall appropriate  
25 from the General Revenue Fund to the Education Assistance Fund  
26 an amount equal to the amount paid into the Horse Racing Equity

1 Fund pursuant to subsection (c-5) in the prior calendar year.

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

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

19 (c-25) After the payments required under subsections (b),  
20 (c), (c-5) and (c-15) have been made, an amount equal to 2% of  
21 the adjusted gross receipts of (1) an owners licensee that  
22 relocates pursuant to Section 11.2, (2) an owners licensee  
23 conducting riverboat gambling operations pursuant to an owners  
24 license that is initially issued after June 25, 1999, or (3)  
25 the first riverboat gambling operations conducted by a licensed  
26 manager on behalf of the State under Section 7.3, whichever

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

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

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

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

18 (Source: P.A. 93-27, eff. 6-20-03; 93-28, eff. 6-20-03; 94-673,  
19 eff. 8-23-05; 94-804, eff. 5-26-06; 94-839, eff. 6-6-06;  
20 revised 8-3-06.)

21 Section 99. Effective date. This Act takes effect upon  
22 becoming law.

1		INDEX
2		Statutes amended in order of appearance
3	15 ILCS 15/3.1	from Ch. 127, par. 1803.1
4	20 ILCS 2505/2505-305	was 20 ILCS 2505/39b15.1
5	40 ILCS 5/14-110	from Ch. 108 1/2, par. 14-110
6	40 ILCS 5/14-152.1	
7	40 ILCS 5/18-127	from Ch. 108 1/2, par. 18-127
8	40 ILCS 5/18-169	
9	230 ILCS 10/4	from Ch. 120, par. 2404
10	230 ILCS 10/5	from Ch. 120, par. 2405
11	230 ILCS 10/5.1	from Ch. 120, par. 2405.1
12	230 ILCS 10/5.2 new	
13	230 ILCS 10/13	from Ch. 120, par. 2413