



Sen. John J. Cullerton

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1 AMENDMENT TO SENATE BILL 2099

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 2099, AS AMENDED,  
3 immediately after Section 5, by inserting the following:

4 "Section 7. The Illinois Horse Racing Act of 1975 is  
5 amended by changing Sections 3.071, 3.077, 3.12, 3.20, 3.22,  
6 3.23, 26, and 27 and by adding Sections 3.28 and 3.29 as  
7 follows:

8 (230 ILCS 5/3.071) (from Ch. 8, par. 37-3.071)

9 Sec. 3.071. "Inter-track Wagering" means a legal wager on  
10 the outcome of a simultaneously televised horse race taking  
11 place at an Illinois race track placed or accepted at any  
12 location authorized to accept wagers under this Act, excluding  
13 the Illinois race track at which that horse race is being  
14 conducted, and advance deposit wagering through an advance  
15 deposit wagering licensee.

16 (Source: P.A. 89-16, eff. 5-30-95.)

1 (230 ILCS 5/3.077)

2 Sec. 3.077. "Non-host licensee" means a licensee operating  
3 concurrently with a host track, but does not include an advance  
4 deposit wagering licensee.

5 (Source: P.A. 89-16, eff. 5-30-95.)

6 (230 ILCS 5/3.12) (from Ch. 8, par. 37-3.12)

7 Sec. 3.12. Pari-mutuel system of wagering. "Pari-mutuel  
8 system of wagering" means a form of wagering on the outcome of  
9 horse races in which wagers are made in various denominations  
10 on a horse or horses and all wagers for each race are pooled  
11 and held by a licensee for distribution in a manner approved by  
12 the Board. Wagers may be placed via any method or at any  
13 location authorized under this Act.

14 (Source: P.A. 89-16, eff. 5-30-95.)

15 (230 ILCS 5/3.20)

16 Sec. 3.20. Licensee. "Licensee" means an individual  
17 organization licensee, an inter-track wagering licensee, an ~~or~~  
18 inter-track wagering location licensee, or an advance deposit  
19 wagering licensee, as the context of this Act requires.

20 (Source: P.A. 89-16, eff. 5-30-95.)

21 (230 ILCS 5/3.22)

22 Sec. 3.22. Wagering facility. "Wagering facility" means

1 any location at which a licensee, other than an advance deposit  
2 wagering licensee, may accept or receive pari-mutuel wagers  
3 under this Act.

4 (Source: P.A. 89-16, eff. 5-30-95.)

5 (230 ILCS 5/3.23)

6 Sec. 3.23. Wagering. "Wagering" means, collectively, the  
7 pari-mutuel system of wagering, inter-track wagering, ~~and~~  
8 simulcast wagering, and advance deposit wagering.

9 (Source: P.A. 89-16, eff. 5-30-95.)

10 (230 ILCS 5/3.28 new)

11 Sec. 3.28. Advance deposit wagering licensee. "Advance  
12 deposit wagering licensee" means a person licensed by the Board  
13 to conduct advance deposit wagering. An advance deposit  
14 wagering licensee shall be an organization licensee or a person  
15 or third party who contracts with an organization licensee in  
16 order to conduct advance deposit wagering.

17 (230 ILCS 5/3.29 new)

18 Sec. 3.29. Advance deposit wagering. "Advance deposit  
19 wagering" means a method of pari-mutuel wagering in which an  
20 individual may establish an account, deposit money into the  
21 account, and use the account balance to pay for pari-mutuel  
22 wagering authorized by this Act. An advance deposit wager may  
23 be placed in person at a wagering facility or from any other

1 location via a telephone-type device or any other electronic  
2 means. Any person who accepts an advance deposit wager who is  
3 not licensed by the Board as an advance deposit wagering  
4 licensee shall be considered in violation of this Act and the  
5 Criminal Code of 1961. Any advance deposit wager placed in  
6 person at a wagering facility shall be deemed to have been  
7 placed at that wagering facility.

8 (230 ILCS 5/26) (from Ch. 8, par. 37-26)

9 Sec. 26. Wagering.

10 (a) Any licensee may conduct and supervise the pari-mutuel  
11 system of wagering, as defined in Section 3.12 of this Act, on  
12 horse races conducted by an Illinois organization licensee or  
13 conducted at a racetrack located in another state or country  
14 and televised in Illinois in accordance with subsection (g) of  
15 Section 26 of this Act. Subject to the prior consent of the  
16 Board, licensees may supplement any pari-mutuel pool in order  
17 to guarantee a minimum distribution. Such pari-mutuel method of  
18 wagering shall not, under any circumstances if conducted under  
19 the provisions of this Act, be held or construed to be  
20 unlawful, other statutes of this State to the contrary  
21 notwithstanding. Subject to rules for advance wagering  
22 promulgated by the Board, any licensee may accept wagers in  
23 advance of the day of the race wagered upon occurs.

24 (b) No other method of betting, pool making, wagering or  
25 gambling shall be used or permitted by the licensee. Each

1 licensee may retain, subject to the payment of all applicable  
2 taxes and purses, an amount not to exceed 17% of all money  
3 wagered under subsection (a) of this Section, except as may  
4 otherwise be permitted under this Act.

5 (b-5) An individual may place a wager under the pari-mutuel  
6 system from any licensed location authorized under this Act  
7 provided that wager is electronically recorded in the manner  
8 described in Section 3.12 of this Act. Any wager made  
9 electronically by an individual while physically on the  
10 premises of a licensee shall be deemed to have been made at the  
11 premises of that licensee.

12 (c) Until January 1, 2000, the sum held by any licensee for  
13 payment of outstanding pari-mutuel tickets, if unclaimed prior  
14 to December 31 of the next year, shall be retained by the  
15 licensee for payment of such tickets until that date. Within 10  
16 days thereafter, the balance of such sum remaining unclaimed,  
17 less any uncashed supplements contributed by such licensee for  
18 the purpose of guaranteeing minimum distributions of any  
19 pari-mutuel pool, shall be paid to the Illinois Veterans'  
20 Rehabilitation Fund of the State treasury, except as provided  
21 in subsection (g) of Section 27 of this Act.

22 (c-5) Beginning January 1, 2000, the sum held by any  
23 licensee for payment of outstanding pari-mutuel tickets, if  
24 unclaimed prior to December 31 of the next year, shall be  
25 retained by the licensee for payment of such tickets until that  
26 date. Within 10 days thereafter, the balance of such sum

1 remaining unclaimed, less any uncashed supplements contributed  
2 by such licensee for the purpose of guaranteeing minimum  
3 distributions of any pari-mutuel pool, shall be evenly  
4 distributed to the purse account of the organization licensee  
5 and the organization licensee.

6 (d) A pari-mutuel ticket shall be honored until December 31  
7 of the next calendar year, and the licensee shall pay the same  
8 and may charge the amount thereof against unpaid money  
9 similarly accumulated on account of pari-mutuel tickets not  
10 presented for payment.

11 (e) No licensee shall knowingly permit any minor, other  
12 than an employee of such licensee or an owner, trainer, jockey,  
13 driver, or employee thereof, to be admitted during a racing  
14 program unless accompanied by a parent or guardian, or any  
15 minor to be a patron of the pari-mutuel system of wagering  
16 conducted or supervised by it. The admission of any  
17 unaccompanied minor, other than an employee of the licensee or  
18 an owner, trainer, jockey, driver, or employee thereof at a  
19 race track is a Class C misdemeanor.

20 (f) Notwithstanding the other provisions of this Act, an  
21 organization licensee may contract with an entity in another  
22 state or country to permit any legal wagering entity in another  
23 state or country to accept wagers solely within such other  
24 state or country on races conducted by the organization  
25 licensee in this State. Beginning January 1, 2000, these wagers  
26 shall not be subject to State taxation. Until January 1, 2000,

1 when the out-of-State entity conducts a pari-mutuel pool  
2 separate from the organization licensee, a privilege tax equal  
3 to 7 1/2% of all monies received by the organization licensee  
4 from entities in other states or countries pursuant to such  
5 contracts is imposed on the organization licensee, and such  
6 privilege tax shall be remitted to the Department of Revenue  
7 within 48 hours of receipt of the moneys from the simulcast.  
8 When the out-of-State entity conducts a combined pari-mutuel  
9 pool with the organization licensee, the tax shall be 10% of  
10 all monies received by the organization licensee with 25% of  
11 the receipts from this 10% tax to be distributed to the county  
12 in which the race was conducted.

13 An organization licensee may permit one or more of its  
14 races to be utilized for pari-mutuel wagering at one or more  
15 locations in other states and may transmit audio and visual  
16 signals of races the organization licensee conducts to one or  
17 more locations outside the State or country and may also permit  
18 pari-mutuel pools in other states or countries to be combined  
19 with its gross or net wagering pools or with wagering pools  
20 established by other states.

21 (g) A host track may accept interstate simulcast wagers on  
22 horse races conducted in other states or countries and shall  
23 control the number of signals and types of breeds of racing in  
24 its simulcast program, subject to the disapproval of the Board.  
25 The Board may prohibit a simulcast program only if it finds  
26 that the simulcast program is clearly adverse to the integrity

1 of racing. The host track simulcast program shall include the  
2 signal of live racing of all organization licensees. All  
3 non-host licensees and advance deposit wagering licensees  
4 shall carry the signal of and accept wagers on live racing of  
5 all organization licensees. Advance deposit wagering licensees  
6 shall not be permitted to accept out-of-state wagers on any  
7 Illinois signal provided pursuant to this Section without the  
8 approval and consent of the organization licensee providing the  
9 signal. Non-host licensees may carry the host track simulcast  
10 program and shall accept wagers on all races included as part  
11 of the simulcast program upon which wagering is permitted. All  
12 organization licensees shall provide their live signal to all  
13 advance deposit wagering licensees for a simulcast commission  
14 fee not to exceed 6% of the advance deposit wagering licensee's  
15 Illinois handle on the organization licensee's signal without  
16 prior approval by the Board. The Board may adopt rules under  
17 which it may permit simulcast commission fees in excess of 6%.  
18 The costs and expenses of the host track and non-host licensees  
19 associated with interstate simulcast wagering, other than the  
20 interstate commission fee, shall be borne by the host track and  
21 all non-host licensees incurring these costs. The interstate  
22 commission fee shall not exceed 5% of Illinois handle on the  
23 interstate simulcast race or races without prior approval of  
24 the Board. The Board shall promulgate rules under which it may  
25 permit interstate commission fees in excess of 5%. The  
26 interstate commission fee and other fees charged by the sending



1 racetrack, including, but not limited to, satellite decoder  
2 fees, shall be uniformly applied to the host track and all  
3 non-host licensees.

4 Notwithstanding any other provision of this Act, an  
5 organization licensee may maintain a system whereby advance  
6 deposit wagering may take place or an organization licensee,  
7 with the consent of the horsemen association representing the  
8 largest number of owners, trainers, jockeys, or standardbred  
9 drivers who race horses at that organization licensee's racing  
10 meeting, may contract with another person to carry out a system  
11 of advance deposit wagering. All advance deposit wagers placed  
12 from within Illinois must be placed through a Board-approved  
13 advance deposit wagering licensee; no other entity may accept  
14 an advance deposit wager from a person within Illinois. All  
15 advance deposit wagering is subject to any rules adopted by the  
16 Board. The Board may adopt rules necessary to regulate advance  
17 deposit wagering through the use of emergency rulemaking in  
18 accordance with Section 5-45 of the Illinois Administrative  
19 Procedure Act. The General Assembly finds that the adoption of  
20 rules to regulate advance deposit wagering is deemed an  
21 emergency and necessary for the public interest, safety, and  
22 welfare. An advance deposit wagering licensee may retain all  
23 moneys as agreed to by contract with an organization licensee.  
24 Any moneys retained by the organization licensee from advance  
25 deposit wagering, not including moneys retained by the advance  
26 deposit wagering licensee, shall be paid 50% to the

1 organization licensee's purse account and 50% to the  
2 organization licensee. To the extent any fees from advance  
3 deposit wagering conducted in Illinois for wagers in Illinois  
4 or other states have been placed in escrow or otherwise  
5 withheld from wagers pending a determination of the legality of  
6 advance deposit wagering, no action shall be brought to declare  
7 such wagers or the disbursement of any fees previously escrowed  
8 illegal.

9 (1) Between the hours of 6:30 a.m. and 6:30 p.m. an  
10 intertrack wagering licensee other than the host track may  
11 supplement the host track simulcast program with  
12 additional simulcast races or race programs, provided that  
13 between January 1 and the third Friday in February of any  
14 year, inclusive, if no live thoroughbred racing is  
15 occurring in Illinois during this period, only  
16 thoroughbred races may be used for supplemental interstate  
17 simulcast purposes. The Board shall withhold approval for a  
18 supplemental interstate simulcast only if it finds that the  
19 simulcast is clearly adverse to the integrity of racing. A  
20 supplemental interstate simulcast may be transmitted from  
21 an intertrack wagering licensee to its affiliated non-host  
22 licensees. The interstate commission fee for a  
23 supplemental interstate simulcast shall be paid by the  
24 non-host licensee and its affiliated non-host licensees  
25 receiving the simulcast.

26 (2) Between the hours of 6:30 p.m. and 6:30 a.m. an

1 intertrack wagering licensee other than the host track may  
2 receive supplemental interstate simulcasts only with the  
3 consent of the host track, except when the Board finds that  
4 the simulcast is clearly adverse to the integrity of  
5 racing. Consent granted under this paragraph (2) to any  
6 intertrack wagering licensee shall be deemed consent to all  
7 non-host licensees. The interstate commission fee for the  
8 supplemental interstate simulcast shall be paid by all  
9 participating non-host licensees.

10 (3) Each licensee conducting interstate simulcast  
11 wagering may retain, subject to the payment of all  
12 applicable taxes and the purses, an amount not to exceed  
13 17% of all money wagered. If any licensee conducts the  
14 pari-mutuel system wagering on races conducted at  
15 racetracks in another state or country, each such race or  
16 race program shall be considered a separate racing day for  
17 the purpose of determining the daily handle and computing  
18 the privilege tax of that daily handle as provided in  
19 subsection (a) of Section 27. Until January 1, 2000, from  
20 the sums permitted to be retained pursuant to this  
21 subsection, each intertrack wagering location licensee  
22 shall pay 1% of the pari-mutuel handle wagered on simulcast  
23 wagering to the Horse Racing Tax Allocation Fund, subject  
24 to the provisions of subparagraph (B) of paragraph (11) of  
25 subsection (h) of Section 26 of this Act.

26 (4) A licensee who receives an interstate simulcast may

1 combine its gross or net pools with pools at the sending  
2 racetracks pursuant to rules established by the Board. All  
3 licensees combining their gross pools at a sending  
4 racetrack shall adopt the take-out percentages of the  
5 sending racetrack. A licensee may also establish a separate  
6 pool and takeout structure for wagering purposes on races  
7 conducted at race tracks outside of the State of Illinois.  
8 The licensee may permit pari-mutuel wagers placed in other  
9 states or countries to be combined with its gross or net  
10 wagering pools or other wagering pools.

11 (5) After the payment of the interstate commission fee  
12 (except for the interstate commission fee on a supplemental  
13 interstate simulcast, which shall be paid by the host track  
14 and by each non-host licensee through the host-track) and  
15 all applicable State and local taxes, except as provided in  
16 subsection (g) of Section 27 of this Act, the remainder of  
17 moneys retained from simulcast wagering pursuant to this  
18 subsection (g), and Section 26.2 shall be divided as  
19 follows:

20 (A) For interstate simulcast wagers made at a host  
21 track, 50% to the host track and 50% to purses at the  
22 host track.

23 (B) For wagers placed on interstate simulcast  
24 races, supplemental simulcasts as defined in  
25 subparagraphs (1) and (2), and separately pooled races  
26 conducted outside of the State of Illinois made at a

1 non-host licensee, 25% to the host track, 25% to the  
2 non-host licensee, and 50% to the purses at the host  
3 track.

4 (6) Notwithstanding any provision in this Act to the  
5 contrary, non-host licensees who derive their licenses  
6 from a track located in a county with a population in  
7 excess of 230,000 and that borders the Mississippi River  
8 may receive supplemental interstate simulcast races at all  
9 times subject to Board approval, which shall be withheld  
10 only upon a finding that a supplemental interstate  
11 simulcast is clearly adverse to the integrity of racing.

12 (7) Notwithstanding any provision of this Act to the  
13 contrary, after payment of all applicable State and local  
14 taxes and interstate commission fees, non-host licensees  
15 who derive their licenses from a track located in a county  
16 with a population in excess of 230,000 and that borders the  
17 Mississippi River shall retain 50% of the retention from  
18 interstate simulcast wagers and shall pay 50% to purses at  
19 the track from which the non-host licensee derives its  
20 license as follows:

21 (A) Between January 1 and the third Friday in  
22 February, inclusive, if no live thoroughbred racing is  
23 occurring in Illinois during this period, when the  
24 interstate simulcast is a standardbred race, the purse  
25 share to its standardbred purse account;

26 (B) Between January 1 and the third Friday in

1 February, inclusive, if no live thoroughbred racing is  
2 occurring in Illinois during this period, and the  
3 interstate simulcast is a thoroughbred race, the purse  
4 share to its interstate simulcast purse pool to be  
5 distributed under paragraph (10) of this subsection  
6 (g);

7 (C) Between January 1 and the third Friday in  
8 February, inclusive, if live thoroughbred racing is  
9 occurring in Illinois, between 6:30 a.m. and 6:30 p.m.  
10 the purse share from wagers made during this time  
11 period to its thoroughbred purse account and between  
12 6:30 p.m. and 6:30 a.m. the purse share from wagers  
13 made during this time period to its standardbred purse  
14 accounts;

15 (D) Between the third Saturday in February and  
16 December 31, when the interstate simulcast occurs  
17 between the hours of 6:30 a.m. and 6:30 p.m., the purse  
18 share to its thoroughbred purse account;

19 (E) Between the third Saturday in February and  
20 December 31, when the interstate simulcast occurs  
21 between the hours of 6:30 p.m. and 6:30 a.m., the purse  
22 share to its standardbred purse account.

23 (7.1) Notwithstanding any other provision of this Act  
24 to the contrary, if no standardbred racing is conducted at  
25 a racetrack located in Madison County during any calendar  
26 year beginning on or after January 1, 2002, all moneys

1 derived by that racetrack from simulcast wagering and  
2 inter-track wagering that (1) are to be used for purses and  
3 (2) are generated between the hours of 6:30 p.m. and 6:30  
4 a.m. during that calendar year shall be paid as follows:

5 (A) If the licensee that conducts horse racing at  
6 that racetrack requests from the Board at least as many  
7 racing dates as were conducted in calendar year 2000,  
8 80% shall be paid to its thoroughbred purse account;  
9 and

10 (B) Twenty percent shall be deposited into the  
11 Illinois Colt Stakes Purse Distribution Fund and shall  
12 be paid to purses for standardbred races for Illinois  
13 conceived and foaled horses conducted at any county  
14 fairgrounds. The moneys deposited into the Fund  
15 pursuant to this subparagraph (B) shall be deposited  
16 within 2 weeks after the day they were generated, shall  
17 be in addition to and not in lieu of any other moneys  
18 paid to standardbred purses under this Act, and shall  
19 not be commingled with other moneys paid into that  
20 Fund. The moneys deposited pursuant to this  
21 subparagraph (B) shall be allocated as provided by the  
22 Department of Agriculture, with the advice and  
23 assistance of the Illinois Standardbred Breeders Fund  
24 Advisory Board.

25 (7.2) Notwithstanding any other provision of this Act  
26 to the contrary, if no thoroughbred racing is conducted at

1 a racetrack located in Madison County during any calendar  
2 year beginning on or after January 1, 2002, all moneys  
3 derived by that racetrack from simulcast wagering and  
4 inter-track wagering that (1) are to be used for purses and  
5 (2) are generated between the hours of 6:30 a.m. and 6:30  
6 p.m. during that calendar year shall be deposited as  
7 follows:

8 (A) If the licensee that conducts horse racing at  
9 that racetrack requests from the Board at least as many  
10 racing dates as were conducted in calendar year 2000,  
11 80% shall be deposited into its standardbred purse  
12 account; and

13 (B) Twenty percent shall be deposited into the  
14 Illinois Colt Stakes Purse Distribution Fund. Moneys  
15 deposited into the Illinois Colt Stakes Purse  
16 Distribution Fund pursuant to this subparagraph (B)  
17 shall be paid to Illinois conceived and foaled  
18 thoroughbred breeders' programs and to thoroughbred  
19 purses for races conducted at any county fairgrounds  
20 for Illinois conceived and foaled horses at the  
21 discretion of the Department of Agriculture, with the  
22 advice and assistance of the Illinois Thoroughbred  
23 Breeders Fund Advisory Board. The moneys deposited  
24 into the Illinois Colt Stakes Purse Distribution Fund  
25 pursuant to this subparagraph (B) shall be deposited  
26 within 2 weeks after the day they were generated, shall



1           be in addition to and not in lieu of any other moneys  
2           paid to thoroughbred purses under this Act, and shall  
3           not be commingled with other moneys deposited into that  
4           Fund.

5           (7.3) If no live standardbred racing is conducted at a  
6           racetrack located in Madison County in calendar year 2000  
7           or 2001, an organization licensee who is licensed to  
8           conduct horse racing at that racetrack shall, before  
9           January 1, 2002, pay all moneys derived from simulcast  
10          wagering and inter-track wagering in calendar years 2000  
11          and 2001 and paid into the licensee's standardbred purse  
12          account as follows:

13                   (A) Eighty percent to that licensee's thoroughbred  
14                   purse account to be used for thoroughbred purses; and

15                   (B) Twenty percent to the Illinois Colt Stakes  
16                   Purse Distribution Fund.

17          Failure to make the payment to the Illinois Colt Stakes  
18          Purse Distribution Fund before January 1, 2002 shall result  
19          in the immediate revocation of the licensee's organization  
20          license, inter-track wagering license, and inter-track  
21          wagering location license.

22          Moneys paid into the Illinois Colt Stakes Purse  
23          Distribution Fund pursuant to this paragraph (7.3) shall be  
24          paid to purses for standardbred races for Illinois  
25          conceived and foaled horses conducted at any county  
26          fairgrounds. Moneys paid into the Illinois Colt Stakes

1 Purse Distribution Fund pursuant to this paragraph (7.3)  
2 shall be used as determined by the Department of  
3 Agriculture, with the advice and assistance of the Illinois  
4 Standardbred Breeders Fund Advisory Board, shall be in  
5 addition to and not in lieu of any other moneys paid to  
6 standardbred purses under this Act, and shall not be  
7 commingled with any other moneys paid into that Fund.

8 (7.4) If live standardbred racing is conducted at a  
9 racetrack located in Madison County at any time in calendar  
10 year 2001 before the payment required under paragraph (7.3)  
11 has been made, the organization licensee who is licensed to  
12 conduct racing at that racetrack shall pay all moneys  
13 derived by that racetrack from simulcast wagering and  
14 inter-track wagering during calendar years 2000 and 2001  
15 that (1) are to be used for purses and (2) are generated  
16 between the hours of 6:30 p.m. and 6:30 a.m. during 2000 or  
17 2001 to the standardbred purse account at that racetrack to  
18 be used for standardbred purses.

19 (8) Notwithstanding any provision in this Act to the  
20 contrary, an organization licensee from a track located in  
21 a county with a population in excess of 230,000 and that  
22 borders the Mississippi River and its affiliated non-host  
23 licensees shall not be entitled to share in any retention  
24 generated on racing, inter-track wagering, or simulcast  
25 wagering at any other Illinois wagering facility.

26 (8.1) Notwithstanding any provisions in this Act to the

1 contrary, if 2 organization licensees are conducting  
2 standardbred race meetings concurrently between the hours  
3 of 6:30 p.m. and 6:30 a.m., after payment of all applicable  
4 State and local taxes and interstate commission fees, the  
5 remainder of the amount retained from simulcast wagering  
6 otherwise attributable to the host track and to host track  
7 purses shall be split daily between the 2 organization  
8 licensees and the purses at the tracks of the 2  
9 organization licensees, respectively, based on each  
10 organization licensee's share of the total live handle for  
11 that day, provided that this provision shall not apply to  
12 any non-host licensee that derives its license from a track  
13 located in a county with a population in excess of 230,000  
14 and that borders the Mississippi River.

15 (9) (Blank).

16 (10) (Blank).

17 (11) (Blank).

18 (12) The Board shall have authority to compel all host  
19 tracks to receive the simulcast of any or all races  
20 conducted at the Springfield or DuQuoin State fairgrounds  
21 and include all such races as part of their simulcast  
22 programs.

23 (13) Notwithstanding any other provision of this Act,  
24 in the event that the total Illinois pari-mutuel handle on  
25 Illinois horse races at all wagering facilities in any  
26 calendar year is less than 75% of the total Illinois

1 pari-mutuel handle on Illinois horse races at all such  
2 wagering facilities for calendar year 1994, then each  
3 wagering facility that has an annual total Illinois  
4 pari-mutuel handle on Illinois horse races that is less  
5 than 75% of the total Illinois pari-mutuel handle on  
6 Illinois horse races at such wagering facility for calendar  
7 year 1994, shall be permitted to receive, from any amount  
8 otherwise payable to the purse account at the race track  
9 with which the wagering facility is affiliated in the  
10 succeeding calendar year, an amount equal to 2% of the  
11 differential in total Illinois pari-mutuel handle on  
12 Illinois horse races at the wagering facility between that  
13 calendar year in question and 1994 provided, however, that  
14 a wagering facility shall not be entitled to any such  
15 payment until the Board certifies in writing to the  
16 wagering facility the amount to which the wagering facility  
17 is entitled and a schedule for payment of the amount to the  
18 wagering facility, based on: (i) the racing dates awarded  
19 to the race track affiliated with the wagering facility  
20 during the succeeding year; (ii) the sums available or  
21 anticipated to be available in the purse account of the  
22 race track affiliated with the wagering facility for purses  
23 during the succeeding year; and (iii) the need to ensure  
24 reasonable purse levels during the payment period. The  
25 Board's certification shall be provided no later than  
26 January 31 of the succeeding year. In the event a wagering

1 facility entitled to a payment under this paragraph (13) is  
2 affiliated with a race track that maintains purse accounts  
3 for both standardbred and thoroughbred racing, the amount  
4 to be paid to the wagering facility shall be divided  
5 between each purse account pro rata, based on the amount of  
6 Illinois handle on Illinois standardbred and thoroughbred  
7 racing respectively at the wagering facility during the  
8 previous calendar year. Annually, the General Assembly  
9 shall appropriate sufficient funds from the General  
10 Revenue Fund to the Department of Agriculture for payment  
11 into the thoroughbred and standardbred horse racing purse  
12 accounts at Illinois pari-mutuel tracks. The amount paid to  
13 each purse account shall be the amount certified by the  
14 Illinois Racing Board in January to be transferred from  
15 each account to each eligible racing facility in accordance  
16 with the provisions of this Section.

17 (h) The Board may approve and license the conduct of  
18 inter-track wagering and simulcast wagering by inter-track  
19 wagering licensees and inter-track wagering location licensees  
20 subject to the following terms and conditions:

21 (1) Any person licensed to conduct a race meeting (i)  
22 at a track where 60 or more days of racing were conducted  
23 during the immediately preceding calendar year or where  
24 over the 5 immediately preceding calendar years an average  
25 of 30 or more days of racing were conducted annually may be  
26 issued an inter-track wagering license; (ii) at a track

1 located in a county that is bounded by the Mississippi  
2 River, which has a population of less than 150,000  
3 according to the 1990 decennial census, and an average of  
4 at least 60 days of racing per year between 1985 and 1993  
5 may be issued an inter-track wagering license; or (iii) at  
6 a track located in Madison County that conducted at least  
7 100 days of live racing during the immediately preceding  
8 calendar year may be issued an inter-track wagering  
9 license, unless a lesser schedule of live racing is the  
10 result of (A) weather, unsafe track conditions, or other  
11 acts of God; (B) an agreement between the organization  
12 licensee and the associations representing the largest  
13 number of owners, trainers, jockeys, or standardbred  
14 drivers who race horses at that organization licensee's  
15 racing meeting; or (C) a finding by the Board of  
16 extraordinary circumstances and that it was in the best  
17 interest of the public and the sport to conduct fewer than  
18 100 days of live racing. Any such person having operating  
19 control of the racing facility may also receive up to 6  
20 inter-track wagering location licenses. In no event shall  
21 more than 6 inter-track wagering locations be established  
22 for each eligible race track, except that an eligible race  
23 track located in a county that has a population of more  
24 than 230,000 and that is bounded by the Mississippi River  
25 may establish up to 7 inter-track wagering locations. An  
26 application for said license shall be filed with the Board

1 prior to such dates as may be fixed by the Board. With an  
2 application for an inter-track wagering location license  
3 there shall be delivered to the Board a certified check or  
4 bank draft payable to the order of the Board for an amount  
5 equal to \$500. The application shall be on forms prescribed  
6 and furnished by the Board. The application shall comply  
7 with all other rules, regulations and conditions imposed by  
8 the Board in connection therewith.

9 (2) The Board shall examine the applications with  
10 respect to their conformity with this Act and the rules and  
11 regulations imposed by the Board. If found to be in  
12 compliance with the Act and rules and regulations of the  
13 Board, the Board may then issue a license to conduct  
14 inter-track wagering and simulcast wagering to such  
15 applicant. All such applications shall be acted upon by the  
16 Board at a meeting to be held on such date as may be fixed  
17 by the Board.

18 (3) In granting licenses to conduct inter-track  
19 wagering and simulcast wagering, the Board shall give due  
20 consideration to the best interests of the public, of horse  
21 racing, and of maximizing revenue to the State.

22 (4) Prior to the issuance of a license to conduct  
23 inter-track wagering and simulcast wagering, the applicant  
24 shall file with the Board a bond payable to the State of  
25 Illinois in the sum of \$50,000, executed by the applicant  
26 and a surety company or companies authorized to do business

1 in this State, and conditioned upon (i) the payment by the  
2 licensee of all taxes due under Section 27 or 27.1 and any  
3 other monies due and payable under this Act, and (ii)  
4 distribution by the licensee, upon presentation of the  
5 winning ticket or tickets, of all sums payable to the  
6 patrons of pari-mutuel pools.

7 (5) Each license to conduct inter-track wagering and  
8 simulcast wagering shall specify the person to whom it is  
9 issued, the dates on which such wagering is permitted, and  
10 the track or location where the wagering is to be  
11 conducted.

12 (6) All wagering under such license is subject to this  
13 Act and to the rules and regulations from time to time  
14 prescribed by the Board, and every such license issued by  
15 the Board shall contain a recital to that effect.

16 (7) An inter-track wagering licensee or inter-track  
17 wagering location licensee may accept wagers at the track  
18 or location where it is licensed, or as otherwise provided  
19 under this Act.

20 (8) Inter-track wagering or simulcast wagering shall  
21 not be conducted at any track less than 5 miles from a  
22 track at which a racing meeting is in progress.

23 (8.1) Inter-track wagering location licensees who  
24 derive their licenses from a particular organization  
25 licensee shall conduct inter-track wagering and simulcast  
26 wagering only at locations which are either within 90 miles



1 of that race track where the particular organization  
2 licensee is licensed to conduct racing, or within 135 miles  
3 of that race track where the particular organization  
4 licensee is licensed to conduct racing in the case of race  
5 tracks in counties of less than 400,000 that were operating  
6 on or before June 1, 1986. However, inter-track wagering  
7 and simulcast wagering shall not be conducted by those  
8 licensees at any location within 5 miles of any race track  
9 at which a horse race meeting has been licensed in the  
10 current year, unless the person having operating control of  
11 such race track has given its written consent to such  
12 inter-track wagering location licensees, which consent  
13 must be filed with the Board at or prior to the time  
14 application is made.

15 (8.2) Inter-track wagering or simulcast wagering shall  
16 not be conducted by an inter-track wagering location  
17 licensee at any location within 500 feet of an existing  
18 church or existing school, nor within 500 feet of the  
19 residences of more than 50 registered voters without  
20 receiving written permission from a majority of the  
21 registered voters at such residences. Such written  
22 permission statements shall be filed with the Board. The  
23 distance of 500 feet shall be measured to the nearest part  
24 of any building used for worship services, education  
25 programs, residential purposes, or conducting inter-track  
26 wagering by an inter-track wagering location licensee, and

1 not to property boundaries. However, inter-track wagering  
2 or simulcast wagering may be conducted at a site within 500  
3 feet of a church, school or residences of 50 or more  
4 registered voters if such church, school or residences have  
5 been erected or established, or such voters have been  
6 registered, after the Board issues the original  
7 inter-track wagering location license at the site in  
8 question. Inter-track wagering location licensees may  
9 conduct inter-track wagering and simulcast wagering only  
10 in areas that are zoned for commercial or manufacturing  
11 purposes or in areas for which a special use has been  
12 approved by the local zoning authority. However, no license  
13 to conduct inter-track wagering and simulcast wagering  
14 shall be granted by the Board with respect to any  
15 inter-track wagering location within the jurisdiction of  
16 any local zoning authority which has, by ordinance or by  
17 resolution, prohibited the establishment of an inter-track  
18 wagering location within its jurisdiction. However,  
19 inter-track wagering and simulcast wagering may be  
20 conducted at a site if such ordinance or resolution is  
21 enacted after the Board licenses the original inter-track  
22 wagering location licensee for the site in question.

23 (9) (Blank).

24 (10) An inter-track wagering licensee or an  
25 inter-track wagering location licensee may retain, subject  
26 to the payment of the privilege taxes and the purses, an

1 amount not to exceed 17% of all money wagered. Each program  
2 of racing conducted by each inter-track wagering licensee  
3 or inter-track wagering location licensee shall be  
4 considered a separate racing day for the purpose of  
5 determining the daily handle and computing the privilege  
6 tax or pari-mutuel tax on such daily handle as provided in  
7 Section 27.

8 (10.1) Except as provided in subsection (g) of Section  
9 27 of this Act, inter-track wagering location licensees  
10 shall pay 1% of the pari-mutuel handle at each location to  
11 the municipality in which such location is situated and 1%  
12 of the pari-mutuel handle at each location to the county in  
13 which such location is situated. In the event that an  
14 inter-track wagering location licensee is situated in an  
15 unincorporated area of a county, such licensee shall pay 2%  
16 of the pari-mutuel handle from such location to such  
17 county.

18 (10.2) Notwithstanding any other provision of this  
19 Act, with respect to intertrack wagering at a race track  
20 located in a county that has a population of more than  
21 230,000 and that is bounded by the Mississippi River ("the  
22 first race track"), or at a facility operated by an  
23 inter-track wagering licensee or inter-track wagering  
24 location licensee that derives its license from the  
25 organization licensee that operates the first race track,  
26 on races conducted at the first race track or on races

1           conducted at another Illinois race track and  
2           simultaneously televised to the first race track or to a  
3           facility operated by an inter-track wagering licensee or  
4           inter-track wagering location licensee that derives its  
5           license from the organization licensee that operates the  
6           first race track, those moneys shall be allocated as  
7           follows:

8                   (A) That portion of all moneys wagered on  
9                   standardbred racing that is required under this Act to  
10                  be paid to purses shall be paid to purses for  
11                  standardbred races.

12                  (B) That portion of all moneys wagered on  
13                  thoroughbred racing that is required under this Act to  
14                  be paid to purses shall be paid to purses for  
15                  thoroughbred races.

16           (11) (A) After payment of the privilege or pari-mutuel  
17           tax, any other applicable taxes, and the costs and expenses  
18           in connection with the gathering, transmission, and  
19           dissemination of all data necessary to the conduct of  
20           inter-track wagering, the remainder of the monies retained  
21           under either Section 26 or Section 26.2 of this Act by the  
22           inter-track wagering licensee on inter-track wagering  
23           shall be allocated with 50% to be split between the 2  
24           participating licensees and 50% to purses, except that an  
25           intertrack wagering licensee that derives its license from  
26           a track located in a county with a population in excess of

1       230,000 and that borders the Mississippi River shall not  
2       divide any remaining retention with the Illinois  
3       organization licensee that provides the race or races, and  
4       an intertrack wagering licensee that accepts wagers on  
5       races conducted by an organization licensee that conducts a  
6       race meet in a county with a population in excess of  
7       230,000 and that borders the Mississippi River shall not  
8       divide any remaining retention with that organization  
9       licensee.

10       (B) From the sums permitted to be retained pursuant to  
11       this Act each inter-track wagering location licensee shall  
12       pay (i) the privilege or pari-mutuel tax to the State; (ii)  
13       4.75% of the pari-mutuel handle on intertrack wagering at  
14       such location on races as purses, except that an intertrack  
15       wagering location licensee that derives its license from a  
16       track located in a county with a population in excess of  
17       230,000 and that borders the Mississippi River shall retain  
18       all purse moneys for its own purse account consistent with  
19       distribution set forth in this subsection (h), and  
20       intertrack wagering location licensees that accept wagers  
21       on races conducted by an organization licensee located in a  
22       county with a population in excess of 230,000 and that  
23       borders the Mississippi River shall distribute all purse  
24       moneys to purses at the operating host track; (iii) until  
25       January 1, 2000, except as provided in subsection (g) of  
26       Section 27 of this Act, 1% of the pari-mutuel handle

1           wagered on inter-track wagering and simulcast wagering at  
2           each inter-track wagering location licensee facility to  
3           the Horse Racing Tax Allocation Fund, provided that, to the  
4           extent the total amount collected and distributed to the  
5           Horse Racing Tax Allocation Fund under this subsection (h)  
6           during any calendar year exceeds the amount collected and  
7           distributed to the Horse Racing Tax Allocation Fund during  
8           calendar year 1994, that excess amount shall be  
9           redistributed (I) to all inter-track wagering location  
10          licensees, based on each licensee's pro-rata share of the  
11          total handle from inter-track wagering and simulcast  
12          wagering for all inter-track wagering location licensees  
13          during the calendar year in which this provision is  
14          applicable; then (II) the amounts redistributed to each  
15          inter-track wagering location licensee as described in  
16          subpart (I) shall be further redistributed as provided in  
17          subparagraph (B) of paragraph (5) of subsection (g) of this  
18          Section 26 provided first, that the shares of those  
19          amounts, which are to be redistributed to the host track or  
20          to purses at the host track under subparagraph (B) of  
21          paragraph (5) of subsection (g) of this Section 26 shall be  
22          redistributed based on each host track's pro rata share of  
23          the total inter-track wagering and simulcast wagering  
24          handle at all host tracks during the calendar year in  
25          question, and second, that any amounts redistributed as  
26          described in part (I) to an inter-track wagering location

1 licensee that accepts wagers on races conducted by an  
2 organization licensee that conducts a race meet in a county  
3 with a population in excess of 230,000 and that borders the  
4 Mississippi River shall be further redistributed as  
5 provided in subparagraphs (D) and (E) of paragraph (7) of  
6 subsection (g) of this Section 26, with the portion of that  
7 further redistribution allocated to purses at that  
8 organization licensee to be divided between standardbred  
9 purses and thoroughbred purses based on the amounts  
10 otherwise allocated to purses at that organization  
11 licensee during the calendar year in question; and (iv) 8%  
12 of the pari-mutuel handle on inter-track wagering wagered  
13 at such location to satisfy all costs and expenses of  
14 conducting its wagering. The remainder of the monies  
15 retained by the inter-track wagering location licensee  
16 shall be allocated 40% to the location licensee and 60% to  
17 the organization licensee which provides the Illinois  
18 races to the location, except that an intertrack wagering  
19 location licensee that derives its license from a track  
20 located in a county with a population in excess of 230,000  
21 and that borders the Mississippi River shall not divide any  
22 remaining retention with the organization licensee that  
23 provides the race or races and an intertrack wagering  
24 location licensee that accepts wagers on races conducted by  
25 an organization licensee that conducts a race meet in a  
26 county with a population in excess of 230,000 and that

1 borders the Mississippi River shall not divide any  
2 remaining retention with the organization licensee.  
3 Notwithstanding the provisions of clauses (ii) and (iv) of  
4 this paragraph, in the case of the additional inter-track  
5 wagering location licenses authorized under paragraph (1)  
6 of this subsection (h) by this amendatory Act of 1991,  
7 those licensees shall pay the following amounts as purses:  
8 during the first 12 months the licensee is in operation,  
9 5.25% of the pari-mutuel handle wagered at the location on  
10 races; during the second 12 months, 5.25%; during the third  
11 12 months, 5.75%; during the fourth 12 months, 6.25%; and  
12 during the fifth 12 months and thereafter, 6.75%. The  
13 following amounts shall be retained by the licensee to  
14 satisfy all costs and expenses of conducting its wagering:  
15 during the first 12 months the licensee is in operation,  
16 8.25% of the pari-mutuel handle wagered at the location;  
17 during the second 12 months, 8.25%; during the third 12  
18 months, 7.75%; during the fourth 12 months, 7.25%; and  
19 during the fifth 12 months and thereafter, 6.75%. For  
20 additional intertrack wagering location licensees  
21 authorized under this amendatory Act of 1995, purses for  
22 the first 12 months the licensee is in operation shall be  
23 5.75% of the pari-mutuel wagered at the location, purses  
24 for the second 12 months the licensee is in operation shall  
25 be 6.25%, and purses thereafter shall be 6.75%. For  
26 additional intertrack location licensees authorized under



1       this amendatory Act of 1995, the licensee shall be allowed  
2       to retain to satisfy all costs and expenses: 7.75% of the  
3       pari-mutuel handle wagered at the location during its first  
4       12 months of operation, 7.25% during its second 12 months  
5       of operation, and 6.75% thereafter.

6       (C) There is hereby created the Horse Racing Tax  
7       Allocation Fund which shall remain in existence until  
8       December 31, 1999. Moneys remaining in the Fund after  
9       December 31, 1999 shall be paid into the General Revenue  
10      Fund. Until January 1, 2000, all monies paid into the Horse  
11      Racing Tax Allocation Fund pursuant to this paragraph (11)  
12      by inter-track wagering location licensees located in park  
13      districts of 500,000 population or less, or in a  
14      municipality that is not included within any park district  
15      but is included within a conservation district and is the  
16      county seat of a county that (i) is contiguous to the state  
17      of Indiana and (ii) has a 1990 population of 88,257  
18      according to the United States Bureau of the Census, and  
19      operating on May 1, 1994 shall be allocated by  
20      appropriation as follows:

21             Two-sevenths to the Department of Agriculture.

22             Fifty percent of this two-sevenths shall be used to  
23             promote the Illinois horse racing and breeding  
24             industry, and shall be distributed by the Department of  
25             Agriculture upon the advice of a 9-member committee  
26             appointed by the Governor consisting of the following

1 members: the Director of Agriculture, who shall serve  
2 as chairman; 2 representatives of organization  
3 licensees conducting thoroughbred race meetings in  
4 this State, recommended by those licensees; 2  
5 representatives of organization licensees conducting  
6 standardbred race meetings in this State, recommended  
7 by those licensees; a representative of the Illinois  
8 Thoroughbred Breeders and Owners Foundation,  
9 recommended by that Foundation; a representative of  
10 the Illinois Standardbred Owners and Breeders  
11 Association, recommended by that Association; a  
12 representative of the Horsemen's Benevolent and  
13 Protective Association or any successor organization  
14 thereto established in Illinois comprised of the  
15 largest number of owners and trainers, recommended by  
16 that Association or that successor organization; and a  
17 representative of the Illinois Harness Horsemen's  
18 Association, recommended by that Association.  
19 Committee members shall serve for terms of 2 years,  
20 commencing January 1 of each even-numbered year. If a  
21 representative of any of the above-named entities has  
22 not been recommended by January 1 of any even-numbered  
23 year, the Governor shall appoint a committee member to  
24 fill that position. Committee members shall receive no  
25 compensation for their services as members but shall be  
26 reimbursed for all actual and necessary expenses and

1 disbursements incurred in the performance of their  
2 official duties. The remaining 50% of this  
3 two-sevenths shall be distributed to county fairs for  
4 premiums and rehabilitation as set forth in the  
5 Agricultural Fair Act;

6 Four-sevenths to park districts or municipalities  
7 that do not have a park district of 500,000 population  
8 or less for museum purposes (if an inter-track wagering  
9 location licensee is located in such a park district)  
10 or to conservation districts for museum purposes (if an  
11 inter-track wagering location licensee is located in a  
12 municipality that is not included within any park  
13 district but is included within a conservation  
14 district and is the county seat of a county that (i) is  
15 contiguous to the state of Indiana and (ii) has a 1990  
16 population of 88,257 according to the United States  
17 Bureau of the Census, except that if the conservation  
18 district does not maintain a museum, the monies shall  
19 be allocated equally between the county and the  
20 municipality in which the inter-track wagering  
21 location licensee is located for general purposes) or  
22 to a municipal recreation board for park purposes (if  
23 an inter-track wagering location licensee is located  
24 in a municipality that is not included within any park  
25 district and park maintenance is the function of the  
26 municipal recreation board and the municipality has a

1           1990 population of 9,302 according to the United States  
2 Bureau of the Census); provided that the monies are  
3 distributed to each park district or conservation  
4 district or municipality that does not have a park  
5 district in an amount equal to four-sevenths of the  
6 amount collected by each inter-track wagering location  
7 licensee within the park district or conservation  
8 district or municipality for the Fund. Monies that were  
9 paid into the Horse Racing Tax Allocation Fund before  
10 the effective date of this amendatory Act of 1991 by an  
11 inter-track wagering location licensee located in a  
12 municipality that is not included within any park  
13 district but is included within a conservation  
14 district as provided in this paragraph shall, as soon  
15 as practicable after the effective date of this  
16 amendatory Act of 1991, be allocated and paid to that  
17 conservation district as provided in this paragraph.  
18 Any park district or municipality not maintaining a  
19 museum may deposit the monies in the corporate fund of  
20 the park district or municipality where the  
21 inter-track wagering location is located, to be used  
22 for general purposes; and

23           One-seventh to the Agricultural Premium Fund to be  
24 used for distribution to agricultural home economics  
25 extension councils in accordance with "An Act in  
26 relation to additional support and finances for the

1           Agricultural and Home Economic Extension Councils in  
2           the several counties of this State and making an  
3           appropriation therefor", approved July 24, 1967.

4           Until January 1, 2000, all other monies paid into the  
5           Horse Racing Tax Allocation Fund pursuant to this paragraph  
6           (11) shall be allocated by appropriation as follows:

7                   Two-sevenths to the Department of Agriculture.  
8                   Fifty percent of this two-sevenths shall be used to  
9                   promote the Illinois horse racing and breeding  
10                  industry, and shall be distributed by the Department of  
11                  Agriculture upon the advice of a 9-member committee  
12                  appointed by the Governor consisting of the following  
13                  members: the Director of Agriculture, who shall serve  
14                  as chairman; 2 representatives of organization  
15                  licensees conducting thoroughbred race meetings in  
16                  this State, recommended by those licensees; 2  
17                  representatives of organization licensees conducting  
18                  standardbred race meetings in this State, recommended  
19                  by those licensees; a representative of the Illinois  
20                  Thoroughbred Breeders and Owners Foundation,  
21                  recommended by that Foundation; a representative of  
22                  the Illinois Standardbred Owners and Breeders  
23                  Association, recommended by that Association; a  
24                  representative of the Horsemen's Benevolent and  
25                  Protective Association or any successor organization  
26                  thereto established in Illinois comprised of the

1 largest number of owners and trainers, recommended by  
2 that Association or that successor organization; and a  
3 representative of the Illinois Harness Horsemen's  
4 Association, recommended by that Association.  
5 Committee members shall serve for terms of 2 years,  
6 commencing January 1 of each even-numbered year. If a  
7 representative of any of the above-named entities has  
8 not been recommended by January 1 of any even-numbered  
9 year, the Governor shall appoint a committee member to  
10 fill that position. Committee members shall receive no  
11 compensation for their services as members but shall be  
12 reimbursed for all actual and necessary expenses and  
13 disbursements incurred in the performance of their  
14 official duties. The remaining 50% of this  
15 two-sevenths shall be distributed to county fairs for  
16 premiums and rehabilitation as set forth in the  
17 Agricultural Fair Act;

18 Four-sevenths to museums and aquariums located in  
19 park districts of over 500,000 population; provided  
20 that the monies are distributed in accordance with the  
21 previous year's distribution of the maintenance tax  
22 for such museums and aquariums as provided in Section 2  
23 of the Park District Aquarium and Museum Act; and

24 One-seventh to the Agricultural Premium Fund to be  
25 used for distribution to agricultural home economics  
26 extension councils in accordance with "An Act in

1 relation to additional support and finances for the  
2 Agricultural and Home Economic Extension Councils in  
3 the several counties of this State and making an  
4 appropriation therefor", approved July 24, 1967. This  
5 subparagraph (C) shall be inoperative and of no force  
6 and effect on and after January 1, 2000.

7 (D) Except as provided in paragraph (11) of this  
8 subsection (h), with respect to purse allocation from  
9 intertrack wagering, the monies so retained shall be  
10 divided as follows:

11 (i) If the inter-track wagering licensee,  
12 except an intertrack wagering licensee that  
13 derives its license from an organization licensee  
14 located in a county with a population in excess of  
15 230,000 and bounded by the Mississippi River, is  
16 not conducting its own race meeting during the same  
17 dates, then the entire purse allocation shall be to  
18 purses at the track where the races wagered on are  
19 being conducted.

20 (ii) If the inter-track wagering licensee,  
21 except an intertrack wagering licensee that  
22 derives its license from an organization licensee  
23 located in a county with a population in excess of  
24 230,000 and bounded by the Mississippi River, is  
25 also conducting its own race meeting during the  
26 same dates, then the purse allocation shall be as

1 follows: 50% to purses at the track where the races  
2 wagered on are being conducted; 50% to purses at  
3 the track where the inter-track wagering licensee  
4 is accepting such wagers.

5 (iii) If the inter-track wagering is being  
6 conducted by an inter-track wagering location  
7 licensee, except an intertrack wagering location  
8 licensee that derives its license from an  
9 organization licensee located in a county with a  
10 population in excess of 230,000 and bounded by the  
11 Mississippi River, the entire purse allocation for  
12 Illinois races shall be to purses at the track  
13 where the race meeting being wagered on is being  
14 held.

15 (12) The Board shall have all powers necessary and  
16 proper to fully supervise and control the conduct of  
17 inter-track wagering and simulcast wagering by inter-track  
18 wagering licensees and inter-track wagering location  
19 licensees, including, but not limited to the following:

20 (A) The Board is vested with power to promulgate  
21 reasonable rules and regulations for the purpose of  
22 administering the conduct of this wagering and to  
23 prescribe reasonable rules, regulations and conditions  
24 under which such wagering shall be held and conducted.  
25 Such rules and regulations are to provide for the  
26 prevention of practices detrimental to the public



1 interest and for the best interests of said wagering  
2 and to impose penalties for violations thereof.

3 (B) The Board, and any person or persons to whom it  
4 delegates this power, is vested with the power to enter  
5 the facilities of any licensee to determine whether  
6 there has been compliance with the provisions of this  
7 Act and the rules and regulations relating to the  
8 conduct of such wagering.

9 (C) The Board, and any person or persons to whom it  
10 delegates this power, may eject or exclude from any  
11 licensee's facilities, any person whose conduct or  
12 reputation is such that his presence on such premises  
13 may, in the opinion of the Board, call into the  
14 question the honesty and integrity of, or interfere  
15 with the orderly conduct of such wagering; provided,  
16 however, that no person shall be excluded or ejected  
17 from such premises solely on the grounds of race,  
18 color, creed, national origin, ancestry, or sex.

19 (D) (Blank).

20 (E) The Board is vested with the power to appoint  
21 delegates to execute any of the powers granted to it  
22 under this Section for the purpose of administering  
23 this wagering and any rules and regulations  
24 promulgated in accordance with this Act.

25 (F) The Board shall name and appoint a State  
26 director of this wagering who shall be a representative

1 of the Board and whose duty it shall be to supervise  
2 the conduct of inter-track wagering as may be provided  
3 for by the rules and regulations of the Board; such  
4 rules and regulation shall specify the method of  
5 appointment and the Director's powers, authority and  
6 duties.

7 (G) The Board is vested with the power to impose  
8 civil penalties of up to \$5,000 against individuals and  
9 up to \$10,000 against licensees for each violation of  
10 any provision of this Act relating to the conduct of  
11 this wagering, any rules adopted by the Board, any  
12 order of the Board or any other action which in the  
13 Board's discretion, is a detriment or impediment to  
14 such wagering.

15 (13) The Department of Agriculture may enter into  
16 agreements with licensees authorizing such licensees to  
17 conduct inter-track wagering on races to be held at the  
18 licensed race meetings conducted by the Department of  
19 Agriculture. Such agreement shall specify the races of the  
20 Department of Agriculture's licensed race meeting upon  
21 which the licensees will conduct wagering. In the event  
22 that a licensee conducts inter-track pari-mutuel wagering  
23 on races from the Illinois State Fair or DuQuoin State Fair  
24 which are in addition to the licensee's previously approved  
25 racing program, those races shall be considered a separate  
26 racing day for the purpose of determining the daily handle

1 and computing the privilege or pari-mutuel tax on that  
2 daily handle as provided in Sections 27 and 27.1. Such  
3 agreements shall be approved by the Board before such  
4 wagering may be conducted. In determining whether to grant  
5 approval, the Board shall give due consideration to the  
6 best interests of the public and of horse racing. The  
7 provisions of paragraphs (1), (8), (8.1), and (8.2) of  
8 subsection (h) of this Section which are not specified in  
9 this paragraph (13) shall not apply to licensed race  
10 meetings conducted by the Department of Agriculture at the  
11 Illinois State Fair in Sangamon County or the DuQuoin State  
12 Fair in Perry County, or to any wagering conducted on those  
13 race meetings.

14 (i) Notwithstanding the other provisions of this Act, the  
15 conduct of wagering at wagering facilities is authorized on all  
16 days, except as limited by subsection (b) of Section 19 of this  
17 Act.

18 (Source: P.A. 91-40, eff. 6-25-99; 92-211, eff. 8-2-01.)

19 (230 ILCS 5/27) (from Ch. 8, par. 37-27)

20 Sec. 27. (a) In addition to the organization license fee  
21 provided by this Act, until January 1, 2000, a graduated  
22 privilege tax is hereby imposed for conducting the pari-mutuel  
23 system of wagering permitted under this Act. Until January 1,  
24 2000, except as provided in subsection (g) of Section 27 of  
25 this Act, all of the breakage of each racing day held by any

1 licensee in the State shall be paid to the State. Until January  
2 1, 2000, such daily graduated privilege tax shall be paid by  
3 the licensee from the amount permitted to be retained under  
4 this Act. Until January 1, 2000, each day's graduated privilege  
5 tax, breakage, and Horse Racing Tax Allocation funds shall be  
6 remitted to the Department of Revenue within 48 hours after the  
7 close of the racing day upon which it is assessed or within  
8 such other time as the Board prescribes. The privilege tax  
9 hereby imposed, until January 1, 2000, shall be a flat tax at  
10 the rate of 2% of the daily pari-mutuel handle except as  
11 provided in Section 27.1.

12 In addition, every organization licensee, except as  
13 provided in Section 27.1 of this Act, which conducts multiple  
14 wagering shall pay, until January 1, 2000, as a privilege tax  
15 on multiple wagers an amount equal to 1.25% of all moneys  
16 wagered each day on such multiple wagers, plus an additional  
17 amount equal to 3.5% of the amount wagered each day on any  
18 other multiple wager which involves a single betting interest  
19 on 3 or more horses. The licensee shall remit the amount of  
20 such taxes to the Department of Revenue within 48 hours after  
21 the close of the racing day on which it is assessed or within  
22 such other time as the Board prescribes.

23 This subsection (a) shall be inoperative and of no force  
24 and effect on and after January 1, 2000.

25 (a-5) Beginning on January 1, 2000, a flat pari-mutuel tax  
26 at the rate of 1.5% of the daily pari-mutuel handle is imposed

1 at all pari-mutuel wagering facilities and on advance deposit  
2 wagering from a location other than a wagering facility, except  
3 as otherwise provided for in this subsection (a-5). Beginning  
4 on the effective date of this amendatory Act of the 94th  
5 General Assembly and until moneys deposited pursuant to Section  
6 54 are distributed and received, a pari-mutuel tax at the rate  
7 of 0.25% of the daily pari-mutuel handle is imposed at a  
8 pari-mutuel facility whose license is derived from a track  
9 located in a county that borders the Mississippi River and  
10 conducted live racing in the previous year. After moneys  
11 deposited pursuant to Section 54 are distributed and received,  
12 a pari-mutuel tax at the rate of 1.5% of the daily pari-mutuel  
13 handle is imposed at a pari-mutuel facility whose license is  
14 derived from a track located in a county that borders the  
15 Mississippi River and conducted live racing in the previous  
16 year. The pari-mutuel tax imposed by this subsection (a-5)  
17 shall be remitted to the Department of Revenue within 48 hours  
18 after the close of the racing day upon which it is assessed or  
19 within such other time as the Board prescribes.

20 (b) On or before December 31, 1999, in the event that any  
21 organization licensee conducts 2 separate programs of races on  
22 any day, each such program shall be considered a separate  
23 racing day for purposes of determining the daily handle and  
24 computing the privilege tax on such daily handle as provided in  
25 subsection (a) of this Section.

26 (c) Licensees shall at all times keep accurate books and

1 records of all monies wagered on each day of a race meeting and  
2 of the taxes paid to the Department of Revenue under the  
3 provisions of this Section. The Board or its duly authorized  
4 representative or representatives shall at all reasonable  
5 times have access to such records for the purpose of examining  
6 and checking the same and ascertaining whether the proper  
7 amount of taxes is being paid as provided. The Board shall  
8 require verified reports and a statement of the total of all  
9 monies wagered daily at each wagering facility upon which the  
10 taxes are assessed and may prescribe forms upon which such  
11 reports and statement shall be made.

12 (d) Any licensee failing or refusing to pay the amount of  
13 any tax due under this Section shall be guilty of a business  
14 offense and upon conviction shall be fined not more than \$5,000  
15 in addition to the amount found due as tax under this Section.  
16 Each day's violation shall constitute a separate offense. All  
17 fines paid into Court by a licensee hereunder shall be  
18 transmitted and paid over by the Clerk of the Court to the  
19 Board.

20 (e) No other license fee, privilege tax, excise tax, or  
21 racing fee, except as provided in this Act, shall be assessed  
22 or collected from any such licensee by the State.

23 (f) No other license fee, privilege tax, excise tax or  
24 racing fee shall be assessed or collected from any such  
25 licensee by units of local government except as provided in  
26 paragraph 10.1 of subsection (h) and subsection (f) of Section

1 26 of this Act. However, any municipality that has a Board  
2 licensed horse race meeting at a race track wholly within its  
3 corporate boundaries or a township that has a Board licensed  
4 horse race meeting at a race track wholly within the  
5 unincorporated area of the township may charge a local  
6 amusement tax not to exceed 10¢ per admission to such horse  
7 race meeting by the enactment of an ordinance. However, any  
8 municipality or county that has a Board licensed inter-track  
9 wagering location facility wholly within its corporate  
10 boundaries may each impose an admission fee not to exceed \$1.00  
11 per admission to such inter-track wagering location facility,  
12 so that a total of not more than \$2.00 per admission may be  
13 imposed. Except as provided in subparagraph (g) of Section 27  
14 of this Act, the inter-track wagering location licensee shall  
15 collect any and all such fees and within 48 hours remit the  
16 fees to the Board, which shall, pursuant to rule, cause the  
17 fees to be distributed to the county or municipality.

18 (g) Notwithstanding any provision in this Act to the  
19 contrary, if in any calendar year the total taxes and fees  
20 required to be collected from licensees and distributed under  
21 this Act to all State and local governmental authorities  
22 exceeds the amount of such taxes and fees distributed to each  
23 State and local governmental authority to which each State and  
24 local governmental authority was entitled under this Act for  
25 calendar year 1994, then the first \$11 million of that excess  
26 amount shall be allocated at the earliest possible date for

1 distribution as purse money for the succeeding calendar year.  
2 Upon reaching the 1994 level, and until the excess amount of  
3 taxes and fees exceeds \$11 million, the Board shall direct all  
4 licensees to cease paying the subject taxes and fees and the  
5 Board shall direct all licensees to allocate any such excess  
6 amount for purses as follows:

7 (i) the excess amount shall be initially divided  
8 between thoroughbred and standardbred purses based on the  
9 thoroughbred's and standardbred's respective percentages  
10 of total Illinois live wagering in calendar year 1994;

11 (ii) each thoroughbred and standardbred organization  
12 licensee issued an organization licensee in that  
13 succeeding allocation year shall be allocated an amount  
14 equal to the product of its percentage of total Illinois  
15 live thoroughbred or standardbred wagering in calendar  
16 year 1994 (the total to be determined based on the sum of  
17 1994 on-track wagering for all organization licensees  
18 issued organization licenses in both the allocation year  
19 and the preceding year) multiplied by the total amount  
20 allocated for standardbred or thoroughbred purses,  
21 provided that the first \$1,500,000 of the amount allocated  
22 to standardbred purses under item (i) shall be allocated to  
23 the Department of Agriculture to be expended with the  
24 assistance and advice of the Illinois Standardbred  
25 Breeders Funds Advisory Board for the purposes listed in  
26 subsection (g) of Section 31 of this Act, before the amount



1 allocated to standardbred purses under item (i) is  
2 allocated to standardbred organization licensees in the  
3 succeeding allocation year.

4 To the extent the excess amount of taxes and fees to be  
5 collected and distributed to State and local governmental  
6 authorities exceeds \$11 million, that excess amount shall be  
7 collected and distributed to State and local authorities as  
8 provided for under this Act.

9 (Source: P.A. 94-805, eff. 5-26-06.)

10 Section 99. Effective date. This Act takes effect upon  
11 becoming law."