

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

7 (230 ILCS 5/3.071) (from Ch. 8, par. 37-3.071)

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

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

16 (230 ILCS 5/3.077)

17 Sec. 3.077. "Non-host licensee" means a licensee operating
18 concurrently with a host track, but does not include an advance
19 deposit wagering licensee.

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

21 (230 ILCS 5/3.12) (from Ch. 8, par. 37-3.12)

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

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

9 (230 ILCS 5/3.20)

10 Sec. 3.20. Licensee. "Licensee" means an individual
11 organization licensee, an inter-track wagering licensee, an ~~or~~
12 inter-track wagering location licensee, or an advance deposit
13 wagering licensee, as the context of this Act requires.

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

15 (230 ILCS 5/3.22)

16 Sec. 3.22. Wagering facility. "Wagering facility" means
17 any location at which a licensee, other than an advance deposit
18 wagering licensee, may accept or receive pari-mutuel wagers
19 under this Act.

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

21 (230 ILCS 5/3.23)

22 Sec. 3.23. Wagering. "Wagering" means, collectively, the
23 pari-mutuel system of wagering, inter-track wagering, ~~and~~

1 simulcast wagering, and advance deposit wagering.

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

3 (230 ILCS 5/3.28 new)

4 Sec. 3.28. Advance deposit wagering licensee. "Advance
5 deposit wagering licensee" means a person licensed by the Board
6 to conduct advance deposit wagering. An advance deposit
7 wagering licensee shall be an organization licensee or a person
8 or third party who contracts with an organization licensee in
9 order to conduct advance deposit wagering.

10 (230 ILCS 5/3.29 new)

11 Sec. 3.29. Advance deposit wagering. "Advance deposit
12 wagering" means a method of pari-mutuel wagering in which an
13 individual may establish an account, deposit money into the
14 account, and use the account balance to pay for pari-mutuel
15 wagering authorized by this Act. An advance deposit wager may
16 be placed in person at a wagering facility or from any other
17 location via a telephone-type device or any other electronic
18 means. Any person who accepts an advance deposit wager who is
19 not licensed by the Board as an advance deposit wagering
20 licensee shall be considered in violation of this Act and the
21 Criminal Code of 1961. Any advance deposit wager placed in
22 person at a wagering facility shall be deemed to have been
23 placed at that wagering facility.

1 (230 ILCS 5/26) (from Ch. 8, par. 37-26)

2 Sec. 26. Wagering.

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

17 (b) No other method of betting, pool making, wagering or
18 gambling shall be used or permitted by the licensee. Each
19 licensee may retain, subject to the payment of all applicable
20 taxes and purses, an amount not to exceed 17% of all money
21 wagered under subsection (a) of this Section, except as may
22 otherwise be permitted under this Act.

23 (b-5) An individual may place a wager under the pari-mutuel
24 system from any licensed location authorized under this Act
25 provided that wager is electronically recorded in the manner
26 described in Section 3.12 of this Act. Any wager made

1 electronically by an individual while physically on the
2 premises of a licensee shall be deemed to have been made at the
3 premises of that licensee.

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

14 (c-5) Beginning January 1, 2000, the sum held by any
15 licensee for payment of outstanding pari-mutuel tickets, if
16 unclaimed prior to December 31 of the next year, shall be
17 retained by the licensee for payment of such tickets until that
18 date. Within 10 days thereafter, the balance of such sum
19 remaining unclaimed, less any uncashed supplements contributed
20 by such licensee for the purpose of guaranteeing minimum
21 distributions of any pari-mutuel pool, shall be evenly
22 distributed to the purse account of the organization licensee
23 and the organization licensee.

24 (d) A pari-mutuel ticket shall be honored until December 31
25 of the next calendar year, and the licensee shall pay the same
26 and may charge the amount thereof against unpaid money

1 similarly accumulated on account of pari-mutuel tickets not
2 presented for payment.

3 (e) No licensee shall knowingly permit any minor, other
4 than an employee of such licensee or an owner, trainer, jockey,
5 driver, or employee thereof, to be admitted during a racing
6 program unless accompanied by a parent or guardian, or any
7 minor to be a patron of the pari-mutuel system of wagering
8 conducted or supervised by it. The admission of any
9 unaccompanied minor, other than an employee of the licensee or
10 an owner, trainer, jockey, driver, or employee thereof at a
11 race track is a Class C misdemeanor.

12 (f) Notwithstanding the other provisions of this Act, an
13 organization licensee may contract with an entity in another
14 state or country to permit any legal wagering entity in another
15 state or country to accept wagers solely within such other
16 state or country on races conducted by the organization
17 licensee in this State. Beginning January 1, 2000, these wagers
18 shall not be subject to State taxation. Until January 1, 2000,
19 when the out-of-State entity conducts a pari-mutuel pool
20 separate from the organization licensee, a privilege tax equal
21 to 7 1/2% of all monies received by the organization licensee
22 from entities in other states or countries pursuant to such
23 contracts is imposed on the organization licensee, and such
24 privilege tax shall be remitted to the Department of Revenue
25 within 48 hours of receipt of the moneys from the simulcast.
26 When the out-of-State entity conducts a combined pari-mutuel

1 pool with the organization licensee, the tax shall be 10% of
2 all monies received by the organization licensee with 25% of
3 the receipts from this 10% tax to be distributed to the county
4 in which the race was conducted.

5 An organization licensee may permit one or more of its
6 races to be utilized for pari-mutuel wagering at one or more
7 locations in other states and may transmit audio and visual
8 signals of races the organization licensee conducts to one or
9 more locations outside the State or country and may also permit
10 pari-mutuel pools in other states or countries to be combined
11 with its gross or net wagering pools or with wagering pools
12 established by other states.

13 (g) A host track may accept interstate simulcast wagers on
14 horse races conducted in other states or countries and shall
15 control the number of signals and types of breeds of racing in
16 its simulcast program, subject to the disapproval of the Board.
17 The Board may prohibit a simulcast program only if it finds
18 that the simulcast program is clearly adverse to the integrity
19 of racing. The host track simulcast program shall include the
20 signal of live racing of all organization licensees. All
21 non-host licensees and advance deposit wagering licensees
22 shall carry the signal of and accept wagers on live racing of
23 all organization licensees. Advance deposit wagering licensees
24 shall not be permitted to accept out-of-state wagers on any
25 Illinois signal provided pursuant to this Section without the
26 approval and consent of the organization licensee providing the

1 signal. Non-host licensees may carry the host track simulcast
2 program and shall accept wagers on all races included as part
3 of the simulcast program upon which wagering is permitted. All
4 organization licensees shall provide their live signal to all
5 advance deposit wagering licensees for a simulcast commission
6 fee not to exceed 6% of the advance deposit wagering licensee's
7 Illinois handle on the organization licensee's signal without
8 prior approval by the Board. The Board may adopt rules under
9 which it may permit simulcast commission fees in excess of 6%.
10 However, organization licensees providing live signals
11 pursuant to the requirements of this subsection (g) may
12 petition the Board to withhold their live signals from an
13 advance deposit wagering licensee if the organization licensee
14 discovers and the Board finds reputable or credible information
15 that the advance deposit wagering licensee is under
16 investigation by another state or federal governmental agency,
17 the advance deposit wagering licensee's license has been
18 suspended in another state, or the advance deposit wagering
19 licensee's license is in revocation proceedings in another
20 state. The organization licensee's provision of their live
21 signal to an advance deposit wagering licensee under this
22 subsection (g) pertains to wagers placed from within Illinois.
23 The costs and expenses of the host track and non-host licensees
24 associated with interstate simulcast wagering, other than the
25 interstate commission fee, shall be borne by the host track and
26 all non-host licensees incurring these costs. The interstate

1 commission fee shall not exceed 5% of Illinois handle on the
2 interstate simulcast race or races without prior approval of
3 the Board. The Board shall promulgate rules under which it may
4 permit interstate commission fees in excess of 5%. The
5 interstate commission fee and other fees charged by the sending
6 racetrack, including, but not limited to, satellite decoder
7 fees, shall be uniformly applied to the host track and all
8 non-host licensees.

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

1 emergency and necessary for the public interest, safety, and
2 welfare. An advance deposit wagering licensee may retain all
3 moneys as agreed to by contract with an organization licensee.
4 Any moneys retained by the organization licensee from advance
5 deposit wagering, not including moneys retained by the advance
6 deposit wagering licensee, shall be paid 50% to the
7 organization licensee's purse account and 50% to the
8 organization licensee. If more than one breed races at the same
9 race track facility, then the 50% of the moneys to be paid to
10 an organization licensee's purse account shall be allocated
11 among all organization licensees purse accounts operating at
12 that race track facility proportionately based on the actual
13 number of host days that the Board grants to that breed at that
14 race track facility in the current calendar year. To the extent
15 any fees from advance deposit wagering conducted in Illinois
16 for wagers in Illinois or other states have been placed in
17 escrow or otherwise withheld from wagers pending a
18 determination of the legality of advance deposit wagering, no
19 action shall be brought to declare such wagers or the
20 disbursement of any fees previously escrowed illegal.

21 (1) Between the hours of 6:30 a.m. and 6:30 p.m. an
22 intertrack wagering licensee other than the host track may
23 supplement the host track simulcast program with
24 additional simulcast races or race programs, provided that
25 between January 1 and the third Friday in February of any
26 year, inclusive, if no live thoroughbred racing is

1 occurring in Illinois during this period, only
2 thoroughbred races may be used for supplemental interstate
3 simulcast purposes. The Board shall withhold approval for a
4 supplemental interstate simulcast only if it finds that the
5 simulcast is clearly adverse to the integrity of racing. A
6 supplemental interstate simulcast may be transmitted from
7 an intertrack wagering licensee to its affiliated non-host
8 licensees. The interstate commission fee for a
9 supplemental interstate simulcast shall be paid by the
10 non-host licensee and its affiliated non-host licensees
11 receiving the simulcast.

12 (2) Between the hours of 6:30 p.m. and 6:30 a.m. an
13 intertrack wagering licensee other than the host track may
14 receive supplemental interstate simulcasts only with the
15 consent of the host track, except when the Board finds that
16 the simulcast is clearly adverse to the integrity of
17 racing. Consent granted under this paragraph (2) to any
18 intertrack wagering licensee shall be deemed consent to all
19 non-host licensees. The interstate commission fee for the
20 supplemental interstate simulcast shall be paid by all
21 participating non-host licensees.

22 (3) Each licensee conducting interstate simulcast
23 wagering may retain, subject to the payment of all
24 applicable taxes and the purses, an amount not to exceed
25 17% of all money wagered. If any licensee conducts the
26 pari-mutuel system wagering on races conducted at

1 racetracks in another state or country, each such race or
2 race program shall be considered a separate racing day for
3 the purpose of determining the daily handle and computing
4 the privilege tax of that daily handle as provided in
5 subsection (a) of Section 27. Until January 1, 2000, from
6 the sums permitted to be retained pursuant to this
7 subsection, each intertrack wagering location licensee
8 shall pay 1% of the pari-mutuel handle wagered on simulcast
9 wagering to the Horse Racing Tax Allocation Fund, subject
10 to the provisions of subparagraph (B) of paragraph (11) of
11 subsection (h) of Section 26 of this Act.

12 (4) A licensee who receives an interstate simulcast may
13 combine its gross or net pools with pools at the sending
14 racetracks pursuant to rules established by the Board. All
15 licensees combining their gross pools at a sending
16 racetrack shall adopt the take-out percentages of the
17 sending racetrack. A licensee may also establish a separate
18 pool and takeout structure for wagering purposes on races
19 conducted at race tracks outside of the State of Illinois.
20 The licensee may permit pari-mutuel wagers placed in other
21 states or countries to be combined with its gross or net
22 wagering pools or other wagering pools.

23 (5) After the payment of the interstate commission fee
24 (except for the interstate commission fee on a supplemental
25 interstate simulcast, which shall be paid by the host track
26 and by each non-host licensee through the host-track) and

1 all applicable State and local taxes, except as provided in
2 subsection (g) of Section 27 of this Act, the remainder of
3 moneys retained from simulcast wagering pursuant to this
4 subsection (g), and Section 26.2 shall be divided as
5 follows:

6 (A) For interstate simulcast wagers made at a host
7 track, 50% to the host track and 50% to purses at the
8 host track.

9 (B) For wagers placed on interstate simulcast
10 races, supplemental simulcasts as defined in
11 subparagraphs (1) and (2), and separately pooled races
12 conducted outside of the State of Illinois made at a
13 non-host licensee, 25% to the host track, 25% to the
14 non-host licensee, and 50% to the purses at the host
15 track.

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

24 (7) Notwithstanding any provision of this Act to the
25 contrary, after payment of all applicable State and local
26 taxes and interstate commission fees, non-host licensees

1 who derive their licenses from a track located in a county
2 with a population in excess of 230,000 and that borders the
3 Mississippi River shall retain 50% of the retention from
4 interstate simulcast wagers and shall pay 50% to purses at
5 the track from which the non-host licensee derives its
6 license as follows:

7 (A) Between January 1 and the third Friday in
8 February, inclusive, if no live thoroughbred racing is
9 occurring in Illinois during this period, when the
10 interstate simulcast is a standardbred race, the purse
11 share to its standardbred purse account;

12 (B) Between January 1 and the third Friday in
13 February, inclusive, if no live thoroughbred racing is
14 occurring in Illinois during this period, and the
15 interstate simulcast is a thoroughbred race, the purse
16 share to its interstate simulcast purse pool to be
17 distributed under paragraph (10) of this subsection
18 (g);

19 (C) Between January 1 and the third Friday in
20 February, inclusive, if live thoroughbred racing is
21 occurring in Illinois, between 6:30 a.m. and 6:30 p.m.
22 the purse share from wagers made during this time
23 period to its thoroughbred purse account and between
24 6:30 p.m. and 6:30 a.m. the purse share from wagers
25 made during this time period to its standardbred purse
26 accounts;

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

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

9 (7.1) Notwithstanding any other provision of this Act
10 to the contrary, if no standardbred racing is conducted at
11 a racetrack located in Madison County during any calendar
12 year beginning on or after January 1, 2002, all moneys
13 derived by that racetrack from simulcast wagering and
14 inter-track wagering that (1) are to be used for purses and
15 (2) are generated between the hours of 6:30 p.m. and 6:30
16 a.m. during that calendar year shall be paid as follows:

17 (A) If the licensee that conducts horse racing at
18 that racetrack requests from the Board at least as many
19 racing dates as were conducted in calendar year 2000,
20 80% shall be paid to its thoroughbred purse account;
21 and

22 (B) Twenty percent shall be deposited into the
23 Illinois Colt Stakes Purse Distribution Fund and shall
24 be paid to purses for standardbred races for Illinois
25 conceived and foaled horses conducted at any county
26 fairgrounds. The moneys deposited into the Fund

1 pursuant to this subparagraph (B) shall be deposited
2 within 2 weeks after the day they were generated, shall
3 be in addition to and not in lieu of any other moneys
4 paid to standardbred purses under this Act, and shall
5 not be commingled with other moneys paid into that
6 Fund. The moneys deposited pursuant to this
7 subparagraph (B) shall be allocated as provided by the
8 Department of Agriculture, with the advice and
9 assistance of the Illinois Standardbred Breeders Fund
10 Advisory Board.

11 (7.2) Notwithstanding any other provision of this Act
12 to the contrary, if no thoroughbred racing is conducted at
13 a racetrack located in Madison County during any calendar
14 year beginning on or after January 1, 2002, all moneys
15 derived by that racetrack from simulcast wagering and
16 inter-track wagering that (1) are to be used for purses and
17 (2) are generated between the hours of 6:30 a.m. and 6:30
18 p.m. during that calendar year shall be deposited as
19 follows:

20 (A) If the licensee that conducts horse racing at
21 that racetrack requests from the Board at least as many
22 racing dates as were conducted in calendar year 2000,
23 80% shall be deposited into its standardbred purse
24 account; and

25 (B) Twenty percent shall be deposited into the
26 Illinois Colt Stakes Purse Distribution Fund. Moneys

1 deposited into the Illinois Colt Stakes Purse
2 Distribution Fund pursuant to this subparagraph (B)
3 shall be paid to Illinois conceived and foaled
4 thoroughbred breeders' programs and to thoroughbred
5 purses for races conducted at any county fairgrounds
6 for Illinois conceived and foaled horses at the
7 discretion of the Department of Agriculture, with the
8 advice and assistance of the Illinois Thoroughbred
9 Breeders Fund Advisory Board. The moneys deposited
10 into the Illinois Colt Stakes Purse Distribution Fund
11 pursuant to this subparagraph (B) shall be deposited
12 within 2 weeks after the day they were generated, shall
13 be in addition to and not in lieu of any other moneys
14 paid to thoroughbred purses under this Act, and shall
15 not be commingled with other moneys deposited into that
16 Fund.

17 (7.3) If no live standardbred racing is conducted at a
18 racetrack located in Madison County in calendar year 2000
19 or 2001, an organization licensee who is licensed to
20 conduct horse racing at that racetrack shall, before
21 January 1, 2002, pay all moneys derived from simulcast
22 wagering and inter-track wagering in calendar years 2000
23 and 2001 and paid into the licensee's standardbred purse
24 account as follows:

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

1 (B) Twenty percent to the Illinois Colt Stakes
2 Purse Distribution Fund.

3 Failure to make the payment to the Illinois Colt Stakes
4 Purse Distribution Fund before January 1, 2002 shall result
5 in the immediate revocation of the licensee's organization
6 license, inter-track wagering license, and inter-track
7 wagering location license.

8 Moneys paid into the Illinois Colt Stakes Purse
9 Distribution Fund pursuant to this paragraph (7.3) shall be
10 paid to purses for standardbred races for Illinois
11 conceived and foaled horses conducted at any county
12 fairgrounds. Moneys paid into the Illinois Colt Stakes
13 Purse Distribution Fund pursuant to this paragraph (7.3)
14 shall be used as determined by the Department of
15 Agriculture, with the advice and assistance of the Illinois
16 Standardbred Breeders Fund Advisory Board, shall be in
17 addition to and not in lieu of any other moneys paid to
18 standardbred purses under this Act, and shall not be
19 commingled with any other moneys paid into that Fund.

20 (7.4) If live standardbred racing is conducted at a
21 racetrack located in Madison County at any time in calendar
22 year 2001 before the payment required under paragraph (7.3)
23 has been made, the organization licensee who is licensed to
24 conduct racing at that racetrack shall pay all moneys
25 derived by that racetrack from simulcast wagering and
26 inter-track wagering during calendar years 2000 and 2001

1 that (1) are to be used for purses and (2) are generated
2 between the hours of 6:30 p.m. and 6:30 a.m. during 2000 or
3 2001 to the standardbred purse account at that racetrack to
4 be used for standardbred purses.

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

12 (8.1) Notwithstanding any provisions in this Act to the
13 contrary, if 2 organization licensees are conducting
14 standardbred race meetings concurrently between the hours
15 of 6:30 p.m. and 6:30 a.m., after payment of all applicable
16 State and local taxes and interstate commission fees, the
17 remainder of the amount retained from simulcast wagering
18 otherwise attributable to the host track and to host track
19 purses shall be split daily between the 2 organization
20 licensees and the purses at the tracks of the 2
21 organization licensees, respectively, based on each
22 organization licensee's share of the total live handle for
23 that day, provided that this provision shall not apply to
24 any non-host licensee that derives its license from a track
25 located in a county with a population in excess of 230,000
26 and that borders the Mississippi River.

1 (9) (Blank).

2 (10) (Blank).

3 (11) (Blank).

4 (12) The Board shall have authority to compel all host
5 tracks to receive the simulcast of any or all races
6 conducted at the Springfield or DuQuoin State fairgrounds
7 and include all such races as part of their simulcast
8 programs.

9 (13) Notwithstanding any other provision of this Act,
10 in the event that the total Illinois pari-mutuel handle on
11 Illinois horse races at all wagering facilities in any
12 calendar year is less than 75% of the total Illinois
13 pari-mutuel handle on Illinois horse races at all such
14 wagering facilities for calendar year 1994, then each
15 wagering facility that has an annual total Illinois
16 pari-mutuel handle on Illinois horse races that is less
17 than 75% of the total Illinois pari-mutuel handle on
18 Illinois horse races at such wagering facility for calendar
19 year 1994, shall be permitted to receive, from any amount
20 otherwise payable to the purse account at the race track
21 with which the wagering facility is affiliated in the
22 succeeding calendar year, an amount equal to 2% of the
23 differential in total Illinois pari-mutuel handle on
24 Illinois horse races at the wagering facility between that
25 calendar year in question and 1994 provided, however, that
26 a wagering facility shall not be entitled to any such

1 payment until the Board certifies in writing to the
2 wagering facility the amount to which the wagering facility
3 is entitled and a schedule for payment of the amount to the
4 wagering facility, based on: (i) the racing dates awarded
5 to the race track affiliated with the wagering facility
6 during the succeeding year; (ii) the sums available or
7 anticipated to be available in the purse account of the
8 race track affiliated with the wagering facility for purses
9 during the succeeding year; and (iii) the need to ensure
10 reasonable purse levels during the payment period. The
11 Board's certification shall be provided no later than
12 January 31 of the succeeding year. In the event a wagering
13 facility entitled to a payment under this paragraph (13) is
14 affiliated with a race track that maintains purse accounts
15 for both standardbred and thoroughbred racing, the amount
16 to be paid to the wagering facility shall be divided
17 between each purse account pro rata, based on the amount of
18 Illinois handle on Illinois standardbred and thoroughbred
19 racing respectively at the wagering facility during the
20 previous calendar year. Annually, the General Assembly
21 shall appropriate sufficient funds from the General
22 Revenue Fund to the Department of Agriculture for payment
23 into the thoroughbred and standardbred horse racing purse
24 accounts at Illinois pari-mutuel tracks. The amount paid to
25 each purse account shall be the amount certified by the
26 Illinois Racing Board in January to be transferred from

1 each account to each eligible racing facility in accordance
2 with the provisions of this Section.

3 (h) The Board may approve and license the conduct of
4 inter-track wagering and simulcast wagering by inter-track
5 wagering licensees and inter-track wagering location licensees
6 subject to the following terms and conditions:

7 (1) Any person licensed to conduct a race meeting (i)
8 at a track where 60 or more days of racing were conducted
9 during the immediately preceding calendar year or where
10 over the 5 immediately preceding calendar years an average
11 of 30 or more days of racing were conducted annually may be
12 issued an inter-track wagering license; (ii) at a track
13 located in a county that is bounded by the Mississippi
14 River, which has a population of less than 150,000
15 according to the 1990 decennial census, and an average of
16 at least 60 days of racing per year between 1985 and 1993
17 may be issued an inter-track wagering license; or (iii) at
18 a track located in Madison County that conducted at least
19 100 days of live racing during the immediately preceding
20 calendar year may be issued an inter-track wagering
21 license, unless a lesser schedule of live racing is the
22 result of (A) weather, unsafe track conditions, or other
23 acts of God; (B) an agreement between the organization
24 licensee and the associations representing the largest
25 number of owners, trainers, jockeys, or standardbred
26 drivers who race horses at that organization licensee's

1 racing meeting; or (C) a finding by the Board of
2 extraordinary circumstances and that it was in the best
3 interest of the public and the sport to conduct fewer than
4 100 days of live racing. Any such person having operating
5 control of the racing facility may also receive up to 6
6 inter-track wagering location licenses. In no event shall
7 more than 6 inter-track wagering locations be established
8 for each eligible race track, except that an eligible race
9 track located in a county that has a population of more
10 than 230,000 and that is bounded by the Mississippi River
11 may establish up to 7 inter-track wagering locations. An
12 application for said license shall be filed with the Board
13 prior to such dates as may be fixed by the Board. With an
14 application for an inter-track wagering location license
15 there shall be delivered to the Board a certified check or
16 bank draft payable to the order of the Board for an amount
17 equal to \$500. The application shall be on forms prescribed
18 and furnished by the Board. The application shall comply
19 with all other rules, regulations and conditions imposed by
20 the Board in connection therewith.

21 (2) The Board shall examine the applications with
22 respect to their conformity with this Act and the rules and
23 regulations imposed by the Board. If found to be in
24 compliance with the Act and rules and regulations of the
25 Board, the Board may then issue a license to conduct
26 inter-track wagering and simulcast wagering to such

1 applicant. All such applications shall be acted upon by the
2 Board at a meeting to be held on such date as may be fixed
3 by the Board.

4 (3) In granting licenses to conduct inter-track
5 wagering and simulcast wagering, the Board shall give due
6 consideration to the best interests of the public, of horse
7 racing, and of maximizing revenue to the State.

8 (4) Prior to the issuance of a license to conduct
9 inter-track wagering and simulcast wagering, the applicant
10 shall file with the Board a bond payable to the State of
11 Illinois in the sum of \$50,000, executed by the applicant
12 and a surety company or companies authorized to do business
13 in this State, and conditioned upon (i) the payment by the
14 licensee of all taxes due under Section 27 or 27.1 and any
15 other monies due and payable under this Act, and (ii)
16 distribution by the licensee, upon presentation of the
17 winning ticket or tickets, of all sums payable to the
18 patrons of pari-mutuel pools.

19 (5) Each license to conduct inter-track wagering and
20 simulcast wagering shall specify the person to whom it is
21 issued, the dates on which such wagering is permitted, and
22 the track or location where the wagering is to be
23 conducted.

24 (6) All wagering under such license is subject to this
25 Act and to the rules and regulations from time to time
26 prescribed by the Board, and every such license issued by

1 the Board shall contain a recital to that effect.

2 (7) An inter-track wagering licensee or inter-track
3 wagering location licensee may accept wagers at the track
4 or location where it is licensed, or as otherwise provided
5 under this Act.

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

9 (8.1) Inter-track wagering location licensees who
10 derive their licenses from a particular organization
11 licensee shall conduct inter-track wagering and simulcast
12 wagering only at locations which are either within 90 miles
13 of that race track where the particular organization
14 licensee is licensed to conduct racing, or within 135 miles
15 of that race track where the particular organization
16 licensee is licensed to conduct racing in the case of race
17 tracks in counties of less than 400,000 that were operating
18 on or before June 1, 1986. However, inter-track wagering
19 and simulcast wagering shall not be conducted by those
20 licensees at any location within 5 miles of any race track
21 at which a horse race meeting has been licensed in the
22 current year, unless the person having operating control of
23 such race track has given its written consent to such
24 inter-track wagering location licensees, which consent
25 must be filed with the Board at or prior to the time
26 application is made.

1 (8.2) Inter-track wagering or simulcast wagering shall
2 not be conducted by an inter-track wagering location
3 licensee at any location within 500 feet of an existing
4 church or existing school, nor within 500 feet of the
5 residences of more than 50 registered voters without
6 receiving written permission from a majority of the
7 registered voters at such residences. Such written
8 permission statements shall be filed with the Board. The
9 distance of 500 feet shall be measured to the nearest part
10 of any building used for worship services, education
11 programs, residential purposes, or conducting inter-track
12 wagering by an inter-track wagering location licensee, and
13 not to property boundaries. However, inter-track wagering
14 or simulcast wagering may be conducted at a site within 500
15 feet of a church, school or residences of 50 or more
16 registered voters if such church, school or residences have
17 been erected or established, or such voters have been
18 registered, after the Board issues the original
19 inter-track wagering location license at the site in
20 question. Inter-track wagering location licensees may
21 conduct inter-track wagering and simulcast wagering only
22 in areas that are zoned for commercial or manufacturing
23 purposes or in areas for which a special use has been
24 approved by the local zoning authority. However, no license
25 to conduct inter-track wagering and simulcast wagering
26 shall be granted by the Board with respect to any

1 inter-track wagering location within the jurisdiction of
2 any local zoning authority which has, by ordinance or by
3 resolution, prohibited the establishment of an inter-track
4 wagering location within its jurisdiction. However,
5 inter-track wagering and simulcast wagering may be
6 conducted at a site if such ordinance or resolution is
7 enacted after the Board licenses the original inter-track
8 wagering location licensee for the site in question.

9 (9) (Blank).

10 (10) An inter-track wagering licensee or an
11 inter-track wagering location licensee may retain, subject
12 to the payment of the privilege taxes and the purses, an
13 amount not to exceed 17% of all money wagered. Each program
14 of racing conducted by each inter-track wagering licensee
15 or inter-track wagering location licensee shall be
16 considered a separate racing day for the purpose of
17 determining the daily handle and computing the privilege
18 tax or pari-mutuel tax on such daily handle as provided in
19 Section 27.

20 (10.1) Except as provided in subsection (g) of Section
21 27 of this Act, inter-track wagering location licensees
22 shall pay 1% of the pari-mutuel handle at each location to
23 the municipality in which such location is situated and 1%
24 of the pari-mutuel handle at each location to the county in
25 which such location is situated. In the event that an
26 inter-track wagering location licensee is situated in an

1 unincorporated area of a county, such licensee shall pay 2%
2 of the pari-mutuel handle from such location to such
3 county.

4 (10.2) Notwithstanding any other provision of this
5 Act, with respect to intertrack wagering at a race track
6 located in a county that has a population of more than
7 230,000 and that is bounded by the Mississippi River ("the
8 first race track"), or at a facility operated by an
9 inter-track wagering licensee or inter-track wagering
10 location licensee that derives its license from the
11 organization licensee that operates the first race track,
12 on races conducted at the first race track or on races
13 conducted at another Illinois race track and
14 simultaneously televised to the first race track or to a
15 facility operated by an inter-track wagering licensee or
16 inter-track wagering location licensee that derives its
17 license from the organization licensee that operates the
18 first race track, those moneys shall be allocated as
19 follows:

20 (A) That portion of all moneys wagered on
21 standardbred racing that is required under this Act to
22 be paid to purses shall be paid to purses for
23 standardbred races.

24 (B) That portion of all moneys wagered on
25 thoroughbred racing that is required under this Act to
26 be paid to purses shall be paid to purses for

1 thoroughbred races.

2 (11) (A) After payment of the privilege or pari-mutuel
3 tax, any other applicable taxes, and the costs and expenses
4 in connection with the gathering, transmission, and
5 dissemination of all data necessary to the conduct of
6 inter-track wagering, the remainder of the monies retained
7 under either Section 26 or Section 26.2 of this Act by the
8 inter-track wagering licensee on inter-track wagering
9 shall be allocated with 50% to be split between the 2
10 participating licensees and 50% to purses, except that an
11 intertrack wagering licensee that derives its license from
12 a track located in a county with a population in excess of
13 230,000 and that borders the Mississippi River shall not
14 divide any remaining retention with the Illinois
15 organization licensee that provides the race or races, and
16 an intertrack wagering licensee that accepts wagers on
17 races conducted by an organization licensee that conducts a
18 race meet in a county with a population in excess of
19 230,000 and that borders the Mississippi River shall not
20 divide any remaining retention with that organization
21 licensee.

22 (B) From the sums permitted to be retained pursuant to
23 this Act each inter-track wagering location licensee shall
24 pay (i) the privilege or pari-mutuel tax to the State; (ii)
25 4.75% of the pari-mutuel handle on intertrack wagering at
26 such location on races as purses, except that an intertrack

1 wagering location licensee that derives its license from a
2 track located in a county with a population in excess of
3 230,000 and that borders the Mississippi River shall retain
4 all purse moneys for its own purse account consistent with
5 distribution set forth in this subsection (h), and
6 intertrack wagering location licensees that accept wagers
7 on races conducted by an organization licensee located in a
8 county with a population in excess of 230,000 and that
9 borders the Mississippi River shall distribute all purse
10 moneys to purses at the operating host track; (iii) until
11 January 1, 2000, except as provided in subsection (g) of
12 Section 27 of this Act, 1% of the pari-mutuel handle
13 wagered on inter-track wagering and simulcast wagering at
14 each inter-track wagering location licensee facility to
15 the Horse Racing Tax Allocation Fund, provided that, to the
16 extent the total amount collected and distributed to the
17 Horse Racing Tax Allocation Fund under this subsection (h)
18 during any calendar year exceeds the amount collected and
19 distributed to the Horse Racing Tax Allocation Fund during
20 calendar year 1994, that excess amount shall be
21 redistributed (I) to all inter-track wagering location
22 licensees, based on each licensee's pro-rata share of the
23 total handle from inter-track wagering and simulcast
24 wagering for all inter-track wagering location licensees
25 during the calendar year in which this provision is
26 applicable; then (II) the amounts redistributed to each

1 inter-track wagering location licensee as described in
2 subpart (I) shall be further redistributed as provided in
3 subparagraph (B) of paragraph (5) of subsection (g) of this
4 Section 26 provided first, that the shares of those
5 amounts, which are to be redistributed to the host track or
6 to purses at the host track under subparagraph (B) of
7 paragraph (5) of subsection (g) of this Section 26 shall be
8 redistributed based on each host track's pro rata share of
9 the total inter-track wagering and simulcast wagering
10 handle at all host tracks during the calendar year in
11 question, and second, that any amounts redistributed as
12 described in part (I) to an inter-track wagering location
13 licensee that accepts wagers on races conducted by an
14 organization licensee that conducts a race meet in a county
15 with a population in excess of 230,000 and that borders the
16 Mississippi River shall be further redistributed as
17 provided in subparagraphs (D) and (E) of paragraph (7) of
18 subsection (g) of this Section 26, with the portion of that
19 further redistribution allocated to purses at that
20 organization licensee to be divided between standardbred
21 purses and thoroughbred purses based on the amounts
22 otherwise allocated to purses at that organization
23 licensee during the calendar year in question; and (iv) 8%
24 of the pari-mutuel handle on inter-track wagering wagered
25 at such location to satisfy all costs and expenses of
26 conducting its wagering. The remainder of the monies

1 retained by the inter-track wagering location licensee
2 shall be allocated 40% to the location licensee and 60% to
3 the organization licensee which provides the Illinois
4 races to the location, except that an intertrack wagering
5 location licensee that derives its license from a track
6 located in a county with a population in excess of 230,000
7 and that borders the Mississippi River shall not divide any
8 remaining retention with the organization licensee that
9 provides the race or races and an intertrack wagering
10 location licensee that accepts wagers on races conducted by
11 an organization licensee that conducts a race meet in a
12 county with a population in excess of 230,000 and that
13 borders the Mississippi River shall not divide any
14 remaining retention with the organization licensee.
15 Notwithstanding the provisions of clauses (ii) and (iv) of
16 this paragraph, in the case of the additional inter-track
17 wagering location licenses authorized under paragraph (1)
18 of this subsection (h) by this amendatory Act of 1991,
19 those licensees shall pay the following amounts as purses:
20 during the first 12 months the licensee is in operation,
21 5.25% of the pari-mutuel handle wagered at the location on
22 races; during the second 12 months, 5.25%; during the third
23 12 months, 5.75%; during the fourth 12 months, 6.25%; and
24 during the fifth 12 months and thereafter, 6.75%. The
25 following amounts shall be retained by the licensee to
26 satisfy all costs and expenses of conducting its wagering:

1 during the first 12 months the licensee is in operation,
2 8.25% of the pari-mutuel handle wagered at the location;
3 during the second 12 months, 8.25%; during the third 12
4 months, 7.75%; during the fourth 12 months, 7.25%; and
5 during the fifth 12 months and thereafter, 6.75%. For
6 additional intertrack wagering location licensees
7 authorized under this amendatory Act of 1995, purses for
8 the first 12 months the licensee is in operation shall be
9 5.75% of the pari-mutuel wagered at the location, purses
10 for the second 12 months the licensee is in operation shall
11 be 6.25%, and purses thereafter shall be 6.75%. For
12 additional intertrack location licensees authorized under
13 this amendatory Act of 1995, the licensee shall be allowed
14 to retain to satisfy all costs and expenses: 7.75% of the
15 pari-mutuel handle wagered at the location during its first
16 12 months of operation, 7.25% during its second 12 months
17 of operation, and 6.75% thereafter.

18 (C) There is hereby created the Horse Racing Tax
19 Allocation Fund which shall remain in existence until
20 December 31, 1999. Moneys remaining in the Fund after
21 December 31, 1999 shall be paid into the General Revenue
22 Fund. Until January 1, 2000, all monies paid into the Horse
23 Racing Tax Allocation Fund pursuant to this paragraph (11)
24 by inter-track wagering location licensees located in park
25 districts of 500,000 population or less, or in a
26 municipality that is not included within any park district

1 but is included within a conservation district and is the
2 county seat of a county that (i) is contiguous to the state
3 of Indiana and (ii) has a 1990 population of 88,257
4 according to the United States Bureau of the Census, and
5 operating on May 1, 1994 shall be allocated by
6 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 park districts or municipalities
19 that do not have a park district of 500,000 population
20 or less for museum purposes (if an inter-track wagering
21 location licensee is located in such a park district)
22 or to conservation districts for museum purposes (if an
23 inter-track wagering location licensee is located in a
24 municipality that is not included within any park
25 district but is included within a conservation
26 district and is the county seat of a county that (i) is

1 contiguous to the state of Indiana and (ii) has a 1990
2 population of 88,257 according to the United States
3 Bureau of the Census, except that if the conservation
4 district does not maintain a museum, the monies shall
5 be allocated equally between the county and the
6 municipality in which the inter-track wagering
7 location licensee is located for general purposes) or
8 to a municipal recreation board for park purposes (if
9 an inter-track wagering location licensee is located
10 in a municipality that is not included within any park
11 district and park maintenance is the function of the
12 municipal recreation board and the municipality has a
13 1990 population of 9,302 according to the United States
14 Bureau of the Census); provided that the monies are
15 distributed to each park district or conservation
16 district or municipality that does not have a park
17 district in an amount equal to four-sevenths of the
18 amount collected by each inter-track wagering location
19 licensee within the park district or conservation
20 district or municipality for the Fund. Monies that were
21 paid into the Horse Racing Tax Allocation Fund before
22 the effective date of this amendatory Act of 1991 by an
23 inter-track wagering location licensee located in a
24 municipality that is not included within any park
25 district but is included within a conservation
26 district as provided in this paragraph shall, as soon

1 as practicable after the effective date of this
2 amendatory Act of 1991, be allocated and paid to that
3 conservation district as provided in this paragraph.
4 Any park district or municipality not maintaining a
5 museum may deposit the monies in the corporate fund of
6 the park district or municipality where the
7 inter-track wagering location is located, to be used
8 for general purposes; and

9 One-seventh to the Agricultural Premium Fund to be
10 used for distribution to agricultural home economics
11 extension councils in accordance with "An Act in
12 relation to additional support and finances for the
13 Agricultural and Home Economic Extension Councils in
14 the several counties of this State and making an
15 appropriation therefor", approved July 24, 1967.

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

19 Two-sevenths to the Department of Agriculture.
20 Fifty percent of this two-sevenths shall be used to
21 promote the Illinois horse racing and breeding
22 industry, and shall be distributed by the Department of
23 Agriculture upon the advice of a 9-member committee
24 appointed by the Governor consisting of the following
25 members: the Director of Agriculture, who shall serve
26 as chairman; 2 representatives of organization

1 licenses conducting thoroughbred race meetings in
2 this State, recommended by those licensees; 2
3 representatives of organization licensees conducting
4 standardbred race meetings in this State, recommended
5 by those licensees; a representative of the Illinois
6 Thoroughbred Breeders and Owners Foundation,
7 recommended by that Foundation; a representative of
8 the Illinois Standardbred Owners and Breeders
9 Association, recommended by that Association; a
10 representative of the Horsemen's Benevolent and
11 Protective Association or any successor organization
12 thereto established in Illinois comprised of the
13 largest number of owners and trainers, recommended by
14 that Association or that successor organization; and a
15 representative of the Illinois Harness Horsemen's
16 Association, recommended by that Association.
17 Committee members shall serve for terms of 2 years,
18 commencing January 1 of each even-numbered year. If a
19 representative of any of the above-named entities has
20 not been recommended by January 1 of any even-numbered
21 year, the Governor shall appoint a committee member to
22 fill that position. Committee members shall receive no
23 compensation for their services as members but shall be
24 reimbursed for all actual and necessary expenses and
25 disbursements incurred in the performance of their
26 official duties. The remaining 50% of this

1 two-sevenths shall be distributed to county fairs for
2 premiums and rehabilitation as set forth in the
3 Agricultural Fair Act;

4 Four-sevenths to museums and aquariums located in
5 park districts of over 500,000 population; provided
6 that the monies are distributed in accordance with the
7 previous year's distribution of the maintenance tax
8 for such museums and aquariums as provided in Section 2
9 of the Park District Aquarium and Museum Act; and

10 One-seventh to the Agricultural Premium Fund to be
11 used for distribution to agricultural home economics
12 extension councils in accordance with "An Act in
13 relation to additional support and finances for the
14 Agricultural and Home Economic Extension Councils in
15 the several counties of this State and making an
16 appropriation therefor", approved July 24, 1967. This
17 subparagraph (C) shall be inoperative and of no force
18 and effect on and after January 1, 2000.

19 (D) Except as provided in paragraph (11) of this
20 subsection (h), with respect to purse allocation from
21 intertrack wagering, the monies so retained shall be
22 divided as follows:

23 (i) If the inter-track wagering licensee,
24 except an intertrack wagering licensee that
25 derives its license from an organization licensee
26 located in a county with a population in excess of

1 230,000 and bounded by the Mississippi River, is
2 not conducting its own race meeting during the same
3 dates, then the entire purse allocation shall be to
4 purses at the track where the races wagered on are
5 being conducted.

6 (ii) If the inter-track wagering licensee,
7 except an intertrack wagering licensee that
8 derives its license from an organization licensee
9 located in a county with a population in excess of
10 230,000 and bounded by the Mississippi River, is
11 also conducting its own race meeting during the
12 same dates, then the purse allocation shall be as
13 follows: 50% to purses at the track where the races
14 wagered on are being conducted; 50% to purses at
15 the track where the inter-track wagering licensee
16 is accepting such wagers.

17 (iii) If the inter-track wagering is being
18 conducted by an inter-track wagering location
19 licensee, except an intertrack wagering location
20 licensee that derives its license from an
21 organization licensee located in a county with a
22 population in excess of 230,000 and bounded by the
23 Mississippi River, the entire purse allocation for
24 Illinois races shall be to purses at the track
25 where the race meeting being wagered on is being
26 held.

1 (12) The Board shall have all powers necessary and
2 proper to fully supervise and control the conduct of
3 inter-track wagering and simulcast wagering by inter-track
4 wagering licensees and inter-track wagering location
5 licensees, including, but not limited to the following:

6 (A) The Board is vested with power to promulgate
7 reasonable rules and regulations for the purpose of
8 administering the conduct of this wagering and to
9 prescribe reasonable rules, regulations and conditions
10 under which such wagering shall be held and conducted.
11 Such rules and regulations are to provide for the
12 prevention of practices detrimental to the public
13 interest and for the best interests of said wagering
14 and to impose penalties for violations thereof.

15 (B) The Board, and any person or persons to whom it
16 delegates this power, is vested with the power to enter
17 the facilities of any licensee to determine whether
18 there has been compliance with the provisions of this
19 Act and the rules and regulations relating to the
20 conduct of such wagering.

21 (C) The Board, and any person or persons to whom it
22 delegates this power, may eject or exclude from any
23 licensee's facilities, any person whose conduct or
24 reputation is such that his presence on such premises
25 may, in the opinion of the Board, call into the
26 question the honesty and integrity of, or interfere

1 with the orderly conduct of such wagering; provided,
2 however, that no person shall be excluded or ejected
3 from such premises solely on the grounds of race,
4 color, creed, national origin, ancestry, or sex.

5 (D) (Blank).

6 (E) The Board is vested with the power to appoint
7 delegates to execute any of the powers granted to it
8 under this Section for the purpose of administering
9 this wagering and any rules and regulations
10 promulgated in accordance with this Act.

11 (F) The Board shall name and appoint a State
12 director of this wagering who shall be a representative
13 of the Board and whose duty it shall be to supervise
14 the conduct of inter-track wagering as may be provided
15 for by the rules and regulations of the Board; such
16 rules and regulation shall specify the method of
17 appointment and the Director's powers, authority and
18 duties.

19 (G) The Board is vested with the power to impose
20 civil penalties of up to \$5,000 against individuals and
21 up to \$10,000 against licensees for each violation of
22 any provision of this Act relating to the conduct of
23 this wagering, any rules adopted by the Board, any
24 order of the Board or any other action which in the
25 Board's discretion, is a detriment or impediment to
26 such wagering.

1 (13) The Department of Agriculture may enter into
2 agreements with licensees authorizing such licensees to
3 conduct inter-track wagering on races to be held at the
4 licensed race meetings conducted by the Department of
5 Agriculture. Such agreement shall specify the races of the
6 Department of Agriculture's licensed race meeting upon
7 which the licensees will conduct wagering. In the event
8 that a licensee conducts inter-track pari-mutuel wagering
9 on races from the Illinois State Fair or DuQuoin State Fair
10 which are in addition to the licensee's previously approved
11 racing program, those races shall be considered a separate
12 racing day for the purpose of determining the daily handle
13 and computing the privilege or pari-mutuel tax on that
14 daily handle as provided in Sections 27 and 27.1. Such
15 agreements shall be approved by the Board before such
16 wagering may be conducted. In determining whether to grant
17 approval, the Board shall give due consideration to the
18 best interests of the public and of horse racing. The
19 provisions of paragraphs (1), (8), (8.1), and (8.2) of
20 subsection (h) of this Section which are not specified in
21 this paragraph (13) shall not apply to licensed race
22 meetings conducted by the Department of Agriculture at the
23 Illinois State Fair in Sangamon County or the DuQuoin State
24 Fair in Perry County, or to any wagering conducted on those
25 race meetings.

26 (i) Notwithstanding the other provisions of this Act, the

1 conduct of wagering at wagering facilities is authorized on all
2 days, except as limited by subsection (b) of Section 19 of this
3 Act.

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

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

6 Sec. 27. (a) In addition to the organization license fee
7 provided by this Act, until January 1, 2000, a graduated
8 privilege tax is hereby imposed for conducting the pari-mutuel
9 system of wagering permitted under this Act. Until January 1,
10 2000, except as provided in subsection (g) of Section 27 of
11 this Act, all of the breakage of each racing day held by any
12 licensee in the State shall be paid to the State. Until January
13 1, 2000, such daily graduated privilege tax shall be paid by
14 the licensee from the amount permitted to be retained under
15 this Act. Until January 1, 2000, each day's graduated privilege
16 tax, breakage, and Horse Racing Tax Allocation funds shall be
17 remitted to the Department of Revenue within 48 hours after the
18 close of the racing day upon which it is assessed or within
19 such other time as the Board prescribes. The privilege tax
20 hereby imposed, until January 1, 2000, shall be a flat tax at
21 the rate of 2% of the daily pari-mutuel handle except as
22 provided in Section 27.1.

23 In addition, every organization licensee, except as
24 provided in Section 27.1 of this Act, which conducts multiple
25 wagering shall pay, until January 1, 2000, as a privilege tax

1 on multiple wagers an amount equal to 1.25% of all moneys
2 wagered each day on such multiple wagers, plus an additional
3 amount equal to 3.5% of the amount wagered each day on any
4 other multiple wager which involves a single betting interest
5 on 3 or more horses. The licensee shall remit the amount of
6 such taxes to the Department of Revenue within 48 hours after
7 the close of the racing day on which it is assessed or within
8 such other time as the Board prescribes.

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

11 (a-5) Beginning on January 1, 2000, a flat pari-mutuel tax
12 at the rate of 1.5% of the daily pari-mutuel handle is imposed
13 at all pari-mutuel wagering facilities and on advance deposit
14 wagering from a location other than a wagering facility, except
15 as otherwise provided for in this subsection (a-5). Beginning
16 on the effective date of this amendatory Act of the 94th
17 General Assembly and until moneys deposited pursuant to Section
18 54 are distributed and received, a pari-mutuel tax at the rate
19 of 0.25% of the daily pari-mutuel handle is imposed at a
20 pari-mutuel facility whose license is derived from a track
21 located in a county that borders the Mississippi River and
22 conducted live racing in the previous year. After moneys
23 deposited pursuant to Section 54 are distributed and received,
24 a pari-mutuel tax at the rate of 1.5% of the daily pari-mutuel
25 handle is imposed at a pari-mutuel facility whose license is
26 derived from a track located in a county that borders the

1 Mississippi River and conducted live racing in the previous
2 year. The pari-mutuel tax imposed by this subsection (a-5)
3 shall be remitted to the Department of Revenue within 48 hours
4 after the close of the racing day upon which it is assessed or
5 within such other time as the Board prescribes.

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

12 (c) Licensees shall at all times keep accurate books and
13 records of all monies wagered on each day of a race meeting and
14 of the taxes paid to the Department of Revenue under the
15 provisions of this Section. The Board or its duly authorized
16 representative or representatives shall at all reasonable
17 times have access to such records for the purpose of examining
18 and checking the same and ascertaining whether the proper
19 amount of taxes is being paid as provided. The Board shall
20 require verified reports and a statement of the total of all
21 monies wagered daily at each wagering facility upon which the
22 taxes are assessed and may prescribe forms upon which such
23 reports and statement shall be made.

24 (d) Any licensee failing or refusing to pay the amount of
25 any tax due under this Section shall be guilty of a business
26 offense and upon conviction shall be fined not more than \$5,000

1 in addition to the amount found due as tax under this Section.
2 Each day's violation shall constitute a separate offense. All
3 fines paid into Court by a licensee hereunder shall be
4 transmitted and paid over by the Clerk of the Court to the
5 Board.

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

9 (f) No other license fee, privilege tax, excise tax or
10 racing fee shall be assessed or collected from any such
11 licensee by units of local government except as provided in
12 paragraph 10.1 of subsection (h) and subsection (f) of Section
13 26 of this Act. However, any municipality that has a Board
14 licensed horse race meeting at a race track wholly within its
15 corporate boundaries or a township that has a Board licensed
16 horse race meeting at a race track wholly within the
17 unincorporated area of the township may charge a local
18 amusement tax not to exceed 10¢ per admission to such horse
19 race meeting by the enactment of an ordinance. However, any
20 municipality or county that has a Board licensed inter-track
21 wagering location facility wholly within its corporate
22 boundaries may each impose an admission fee not to exceed \$1.00
23 per admission to such inter-track wagering location facility,
24 so that a total of not more than \$2.00 per admission may be
25 imposed. Except as provided in subparagraph (g) of Section 27
26 of this Act, the inter-track wagering location licensee shall

1 collect any and all such fees and within 48 hours remit the
2 fees to the Board, which shall, pursuant to rule, cause the
3 fees to be distributed to the county or municipality.

4 (g) Notwithstanding any provision in this Act to the
5 contrary, if in any calendar year the total taxes and fees
6 required to be collected from licensees and distributed under
7 this Act to all State and local governmental authorities
8 exceeds the amount of such taxes and fees distributed to each
9 State and local governmental authority to which each State and
10 local governmental authority was entitled under this Act for
11 calendar year 1994, then the first \$11 million of that excess
12 amount shall be allocated at the earliest possible date for
13 distribution as purse money for the succeeding calendar year.
14 Upon reaching the 1994 level, and until the excess amount of
15 taxes and fees exceeds \$11 million, the Board shall direct all
16 licensees to cease paying the subject taxes and fees and the
17 Board shall direct all licensees to allocate any such excess
18 amount for purses as follows:

19 (i) the excess amount shall be initially divided
20 between thoroughbred and standardbred purses based on the
21 thoroughbred's and standardbred's respective percentages
22 of total Illinois live wagering in calendar year 1994;

23 (ii) each thoroughbred and standardbred organization
24 licensee issued an organization licensee in that
25 succeeding allocation year shall be allocated an amount
26 equal to the product of its percentage of total Illinois

1 live thoroughbred or standardbred wagering in calendar
2 year 1994 (the total to be determined based on the sum of
3 1994 on-track wagering for all organization licensees
4 issued organization licenses in both the allocation year
5 and the preceding year) multiplied by the total amount
6 allocated for standardbred or thoroughbred purses,
7 provided that the first \$1,500,000 of the amount allocated
8 to standardbred purses under item (i) shall be allocated to
9 the Department of Agriculture to be expended with the
10 assistance and advice of the Illinois Standardbred
11 Breeders Funds Advisory Board for the purposes listed in
12 subsection (g) of Section 31 of this Act, before the amount
13 allocated to standardbred purses under item (i) is
14 allocated to standardbred organization licensees in the
15 succeeding allocation year.

16 To the extent the excess amount of taxes and fees to be
17 collected and distributed to State and local governmental
18 authorities exceeds \$11 million, that excess amount shall be
19 collected and distributed to State and local authorities as
20 provided for under this Act.

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

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