



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

SB1266

Introduced 2/10/2009, by Sen. Ira I. Silverstein

SYNOPSIS AS INTRODUCED:

See Index

Amends the Department of Revenue Law of the Civil Administrative Code of Illinois and the Riverboat Gambling Act. Separates the Illinois Gaming Board from the Department of Revenue for the purposes of enforcing and administering the Riverboat Gambling Act. Makes conforming changes. Prohibits members of the Board from holding any other public office (rather than any other public office for which he or she shall receive compensation) and from engaging in any political activity. Provides for an annual salary for Board members. Makes changes regarding disclosure of equity interests of the Board members and their spouses and children. In provisions concerning the powers and duties of the Board, removes language allowing the Director of Revenue to delegate responsibility for the administration and enforcement of certain Acts concerning gaming to the Board and adds language concerning appointing investigators and contracting with the Departments of State Police and Revenue for the use of investigators. Makes changes concerning appropriations from the State Gaming Fund. Amends the Executive Reorganization Implementation Act. Excludes the Illinois Gaming Board from the definition of "agency directly responsible to the Governor". Amends the Illinois Pension Code. In the State Employees Article, adds investigators for the Illinois Gaming Board to provisions concerning the alternative formula. Exempts the changes from provisions concerning new benefit increases. In the Judges Article, allows a participant who, on January 1, 2007, is serving on the Illinois Gaming Board to continue to receive benefits despite that service. Exempts the changes from provisions concerning new benefit increases. Makes other changes. Effective July 1, 2009.

LRB096 07684 AMC 17785 b

FISCAL NOTE ACT
MAY APPLY

PENSION IMPACT
NOTE ACT MAY
APPLY

A BILL FOR

1 AN ACT concerning gaming.

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

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

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

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

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

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

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

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

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

10 Sec. 2505-305. Investigators.

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

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

1 Department.

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

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

15 Section 15. The State Finance Act is amended by adding
16 Section 5.719 as follows:

17 (30 ILCS 105/5.719 new)

18 Sec. 5.719. The Gaming Administration and Enforcement
19 Fund.

20 Section 20. The Illinois Pension Code is amended by
21 changing Sections 14-110, 14-152.1, 18-127, and 18-169 as
22 follows:

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

2 Sec. 14-110. Alternative retirement annuity.

3 (a) Any member who has withdrawn from service with not less
4 than 20 years of eligible creditable service and has attained
5 age 55, and any member who has withdrawn from service with not
6 less than 25 years of eligible creditable service and has
7 attained age 50, regardless of whether the attainment of either
8 of the specified ages occurs while the member is still in
9 service, shall be entitled to receive at the option of the
10 member, in lieu of the regular or minimum retirement annuity, a
11 retirement annuity computed as follows:

12 (i) for periods of service as a noncovered employee: if
13 retirement occurs on or after January 1, 2001, 3% of final
14 average compensation for each year of creditable service;
15 if retirement occurs before January 1, 2001, 2 1/4% of
16 final average compensation for each of the first 10 years
17 of creditable service, 2 1/2% for each year above 10 years
18 to and including 20 years of creditable service, and 2 3/4%
19 for each year of creditable service above 20 years; and

20 (ii) for periods of eligible creditable service as a
21 covered employee: if retirement occurs on or after January
22 1, 2001, 2.5% of final average compensation for each year
23 of creditable service; if retirement occurs before January
24 1, 2001, 1.67% of final average compensation for each of
25 the first 10 years of such service, 1.90% for each of the
26 next 10 years of such service, 2.10% for each year of such

1 service in excess of 20 but not exceeding 30, and 2.30% for
2 each year in excess of 30.

3 Such annuity shall be subject to a maximum of 75% of final
4 average compensation if retirement occurs before January 1,
5 2001 or to a maximum of 80% of final average compensation if
6 retirement occurs on or after January 1, 2001.

7 These rates shall not be applicable to any service
8 performed by a member as a covered employee which is not
9 eligible creditable service. Service as a covered employee
10 which is not eligible creditable service shall be subject to
11 the rates and provisions of Section 14-108.

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

15 (1) State policeman;

16 (2) fire fighter in the fire protection service of a
17 department;

18 (3) air pilot;

19 (4) special agent;

20 (5) investigator for the Secretary of State;

21 (6) conservation police officer;

22 (7) investigator for the Department of Revenue or the
23 Illinois Gaming Board;

24 (8) security employee of the Department of Human
25 Services;

26 (9) Central Management Services security police

1 officer;

2 (10) security employee of the Department of
3 Corrections or the Department of Juvenile Justice;

4 (11) dangerous drugs investigator;

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

6 (13) investigator for the Office of the Attorney
7 General;

8 (14) controlled substance inspector;

9 (15) investigator for the Office of the State's
10 Attorneys Appellate Prosecutor;

11 (16) Commerce Commission police officer;

12 (17) arson investigator;

13 (18) State highway maintenance worker.

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

24 (c) For the purposes of this Section:

25 (1) The term "state policeman" includes any title or
26 position in the Department of State Police that is held by

1 an individual employed under the State Police Act.

2 (2) The term "fire fighter in the fire protection
3 service of a department" includes all officers in such fire
4 protection service including fire chiefs and assistant
5 fire chiefs.

6 (3) The term "air pilot" includes any employee whose
7 official job description on file in the Department of
8 Central Management Services, or in the department by which
9 he is employed if that department is not covered by the
10 Personnel Code, states that his principal duty is the
11 operation of aircraft, and who possesses a pilot's license;
12 however, the change in this definition made by this
13 amendatory Act of 1983 shall not operate to exclude any
14 noncovered employee who was an "air pilot" for the purposes
15 of this Section on January 1, 1984.

16 (4) The term "special agent" means any person who by
17 reason of employment by the Division of Narcotic Control,
18 the Bureau of Investigation or, after July 1, 1977, the
19 Division of Criminal Investigation, the Division of
20 Internal Investigation, the Division of Operations, or any
21 other Division or organizational entity in the Department
22 of State Police is vested by law with duties to maintain
23 public order, investigate violations of the criminal law of
24 this State, enforce the laws of this State, make arrests
25 and recover property. The term "special agent" includes any
26 title or position in the Department of State Police that is

1 held by an individual employed under the State Police Act.

2 (5) The term "investigator for the Secretary of State"
3 means any person employed by the Office of the Secretary of
4 State and vested with such investigative duties as render
5 him ineligible for coverage under the Social Security Act
6 by reason of Sections 218(d)(5)(A), 218(d)(8)(D) and
7 218(1)(1) of that Act.

8 A person who became employed as an investigator for the
9 Secretary of State between January 1, 1967 and December 31,
10 1975, and who has served as such until attainment of age
11 60, either continuously or with a single break in service
12 of not more than 3 years duration, which break terminated
13 before January 1, 1976, shall be entitled to have his
14 retirement annuity calculated in accordance with
15 subsection (a), notwithstanding that he has less than 20
16 years of credit for such service.

17 (6) The term "Conservation Police Officer" means any
18 person employed by the Division of Law Enforcement of the
19 Department of Natural Resources and vested with such law
20 enforcement duties as render him ineligible for coverage
21 under the Social Security Act by reason of Sections
22 218(d)(5)(A), 218(d)(8)(D), and 218(1)(1) of that Act. The
23 term "Conservation Police Officer" includes the positions
24 of Chief Conservation Police Administrator and Assistant
25 Conservation Police Administrator.

26 (7) The term "investigator for the Department of

1 Revenue" means any person employed by the Department of
2 Revenue and vested with such investigative duties as render
3 him ineligible for coverage under the Social Security Act
4 by reason of Sections 218(d)(5)(A), 218(d)(8)(D) and
5 218(1)(1) of that Act.

6 The term "investigator for the Illinois Gaming Board"
7 means any person employed as such by the Illinois Gaming
8 Board and vested with such peace officer duties as render
9 the person ineligible for coverage under the Social
10 Security Act by reason of Sections 218(d)(5)(A),
11 218(d)(8)(D), and 218(1)(1) of that Act.

12 (8) The term "security employee of the Department of
13 Human Services" means any person employed by the Department
14 of Human Services who (i) is employed at the Chester Mental
15 Health Center and has daily contact with the residents
16 thereof, (ii) is employed within a security unit at a
17 facility operated by the Department and has daily contact
18 with the residents of the security unit, (iii) is employed
19 at a facility operated by the Department that includes a
20 security unit and is regularly scheduled to work at least
21 50% of his or her working hours within that security unit,
22 or (iv) is a mental health police officer. "Mental health
23 police officer" means any person employed by the Department
24 of Human Services in a position pertaining to the
25 Department's mental health and developmental disabilities
26 functions who is vested with such law enforcement duties as

1 render the person ineligible for coverage under the Social
2 Security Act by reason of Sections 218(d)(5)(A),
3 218(d)(8)(D) and 218(1)(1) of that Act. "Security unit"
4 means that portion of a facility that is devoted to the
5 care, containment, and treatment of persons committed to
6 the Department of Human Services as sexually violent
7 persons, persons unfit to stand trial, or persons not
8 guilty by reason of insanity. With respect to past
9 employment, references to the Department of Human Services
10 include its predecessor, the Department of Mental Health
11 and Developmental Disabilities.

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

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

21 (10) For a member who first became an employee under
22 this Article before July 1, 2005, the term "security
23 employee of the Department of Corrections or the Department
24 of Juvenile Justice" means any employee of the Department
25 of Corrections or the Department of Juvenile Justice or the
26 former Department of Personnel, and any member or employee

1 of the Prisoner Review Board, who has daily contact with
2 inmates or youth by working within a correctional facility
3 or Juvenile facility operated by the Department of Juvenile
4 Justice or who is a parole officer or an employee who has
5 direct contact with committed persons in the performance of
6 his or her job duties. For a member who first becomes an
7 employee under this Article on or after July 1, 2005, the
8 term means an employee of the Department of Corrections or
9 the Department of Juvenile Justice who is any of the
10 following: (i) officially headquartered at a correctional
11 facility or Juvenile facility operated by the Department of
12 Juvenile Justice, (ii) a parole officer, (iii) a member of
13 the apprehension unit, (iv) a member of the intelligence
14 unit, (v) a member of the sort team, or (vi) an
15 investigator.

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

19 (12) The term "investigator for the Department of State
20 Police" means a person employed by the Department of State
21 Police who is vested under Section 4 of the Narcotic
22 Control Division Abolition Act with such law enforcement
23 powers as render him ineligible for coverage under the
24 Social Security Act by reason of Sections 218(d)(5)(A),
25 218(d)(8)(D) and 218(1)(1) of that Act.

26 (13) "Investigator for the Office of the Attorney

1 General" means any person who is employed as such by the
2 Office of the Attorney General and is vested with such
3 investigative duties as render him ineligible for coverage
4 under the Social Security Act by reason of Sections
5 218(d)(5)(A), 218(d)(8)(D) and 218(1)(1) of that Act. For
6 the period before January 1, 1989, the term includes all
7 persons who were employed as investigators by the Office of
8 the Attorney General, without regard to social security
9 status.

10 (14) "Controlled substance inspector" means any person
11 who is employed as such by the Department of Professional
12 Regulation and is vested with such law enforcement duties
13 as render him ineligible for coverage under the Social
14 Security Act by reason of Sections 218(d)(5)(A),
15 218(d)(8)(D) and 218(1)(1) of that Act. The term
16 "controlled substance inspector" includes the Program
17 Executive of Enforcement and the Assistant Program
18 Executive of Enforcement.

19 (15) The term "investigator for the Office of the
20 State's Attorneys Appellate Prosecutor" means a person
21 employed in that capacity on a full time basis under the
22 authority of Section 7.06 of the State's Attorneys
23 Appellate Prosecutor's Act.

24 (16) "Commerce Commission police officer" means any
25 person employed by the Illinois Commerce Commission who is
26 vested with such law enforcement duties as render him

1 ineligible for coverage under the Social Security Act by
2 reason of Sections 218(d)(5)(A), 218(d)(8)(D), and
3 218(1)(1) of that Act.

4 (17) "Arson investigator" means any person who is
5 employed as such by the Office of the State Fire Marshal
6 and is vested with such law enforcement duties as render
7 the person ineligible for coverage under the Social
8 Security Act by reason of Sections 218(d)(5)(A),
9 218(d)(8)(D), and 218(1)(1) of that Act. A person who was
10 employed as an arson investigator on January 1, 1995 and is
11 no longer in service but not yet receiving a retirement
12 annuity may convert his or her creditable service for
13 employment as an arson investigator into eligible
14 creditable service by paying to the System the difference
15 between the employee contributions actually paid for that
16 service and the amounts that would have been contributed if
17 the applicant were contributing at the rate applicable to
18 persons with the same social security status earning
19 eligible creditable service on the date of application.

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

22 (i) A person employed on a full-time basis by the
23 Illinois Department of Transportation in the position
24 of highway maintainer, highway maintenance lead
25 worker, highway maintenance lead/lead worker, heavy
26 construction equipment operator, power shovel

1 operator, or bridge mechanic; and whose principal
2 responsibility is to perform, on the roadway, the
3 actual maintenance necessary to keep the highways that
4 form a part of the State highway system in serviceable
5 condition for vehicular traffic.

6 (ii) A person employed on a full-time basis by the
7 Illinois State Toll Highway Authority in the position
8 of equipment operator/laborer H-4, equipment
9 operator/laborer H-6, welder H-4, welder H-6,
10 mechanical/electrical H-4, mechanical/electrical H-6,
11 water/sewer H-4, water/sewer H-6, sign maker/hanger
12 H-4, sign maker/hanger H-6, roadway lighting H-4,
13 roadway lighting H-6, structural H-4, structural H-6,
14 painter H-4, or painter H-6; and whose principal
15 responsibility is to perform, on the roadway, the
16 actual maintenance necessary to keep the Authority's
17 tollways in serviceable condition for vehicular
18 traffic.

19 (d) A security employee of the Department of Corrections or
20 the Department of Juvenile Justice, and a security employee of
21 the Department of Human Services who is not a mental health
22 police officer, shall not be eligible for the alternative
23 retirement annuity provided by this Section unless he or she
24 meets the following minimum age and service requirements at the
25 time of retirement:

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

1 or

2 (ii) beginning January 1, 1987, 25 years of eligible
3 creditable service and age 54, or 24 years of eligible
4 creditable service and age 55; or

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

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

11 (v) beginning January 1, 1990, 25 years of eligible
12 creditable service and age 51, or 21 years of eligible
13 creditable service and age 55; or

14 (vi) beginning January 1, 1991, 25 years of eligible
15 creditable service and age 50, or 20 years of eligible
16 creditable service and age 55.

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

26 (e) If a member enters military service while working in a

1 position in which eligible creditable service may be earned,
2 and returns to State service in the same or another such
3 position, and fulfills in all other respects the conditions
4 prescribed in this Article for credit for military service,
5 such military service shall be credited as eligible creditable
6 service for the purposes of the retirement annuity prescribed
7 in this Section.

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

21 For purposes of calculating retirement annuities under
22 this Section, periods of service rendered after December 31,
23 1968 and before January 1, 1982 as a covered employee in the
24 position of investigator for the Department of Revenue shall be
25 deemed to have been service as a noncovered employee, provided
26 that the employee pays to the System prior to retirement an

1 amount equal to (1) the difference between the employee
2 contributions that would have been required for such service as
3 a noncovered employee, and the amount of employee contributions
4 actually paid, plus (2) if payment is made after January 1,
5 1990, regular interest on the amount specified in item (1) from
6 the date of service to the date of payment.

7 (g) A State policeman may elect, not later than January 1,
8 1990, to establish eligible creditable service for up to 10
9 years of his service as a policeman under Article 3, by filing
10 a written election with the Board, accompanied by payment of an
11 amount to be determined by the Board, equal to (i) the
12 difference between the amount of employee and employer
13 contributions transferred to the System under Section 3-110.5,
14 and the amounts that would have been contributed had such
15 contributions been made at the rates applicable to State
16 policemen, plus (ii) interest thereon at the effective rate for
17 each year, compounded annually, from the date of service to the
18 date of payment.

19 Subject to the limitation in subsection (i), a State
20 policeman may elect, not later than July 1, 1993, to establish
21 eligible creditable service for up to 10 years of his service
22 as a member of the County Police Department under Article 9, by
23 filing a written election with the Board, accompanied by
24 payment of an amount to be determined by the Board, equal to
25 (i) the difference between the amount of employee and employer
26 contributions transferred to the System under Section 9-121.10

1 and the amounts that would have been contributed had those
2 contributions been made at the rates applicable to State
3 policemen, plus (ii) interest thereon at the effective rate for
4 each year, compounded annually, from the date of service to the
5 date of payment.

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

19 Subject to the limitation in subsection (i), a State
20 policeman, conservation police officer, or investigator for
21 the Secretary of State may elect to establish eligible
22 creditable service for up to 10 years of service as a sheriff's
23 law enforcement employee under Article 7, by filing a written
24 election with the Board on or before January 31, 1993, and
25 paying to the System by January 31, 1994 an amount to be
26 determined by the Board, equal to (i) the difference between

1 the amount of employee and employer contributions transferred
2 to the System under Section 7-139.7, and the amounts that would
3 have been contributed had such contributions been made at the
4 rates applicable to State policemen, plus (ii) interest thereon
5 at the effective rate for each year, compounded annually, from
6 the date of service to the date of payment.

7 Subject to the limitation in subsection (i), a State
8 policeman, conservation police officer, or investigator for
9 the Secretary of State may elect to establish eligible
10 creditable service for up to 5 years of service as a police
11 officer under Article 3, a policeman under Article 5, a
12 sheriff's law enforcement employee under Article 7, a member of
13 the county police department under Article 9, or a police
14 officer under Article 15 by filing a written election with the
15 Board and paying to the System an amount to be determined by
16 the Board, equal to (i) the difference between the amount of
17 employee and employer contributions transferred to the System
18 under Section 3-110.6, 5-236, 7-139.8, 9-121.10, or 15-134.4
19 and the amounts that would have been contributed had such
20 contributions been made at the rates applicable to State
21 policemen, plus (ii) interest thereon at the effective rate for
22 each year, compounded annually, from the date of service to the
23 date of payment.

24 (i) The total amount of eligible creditable service
25 established by any person under subsections (g), (h), (j), (k),
26 and (l) of this Section shall not exceed 12 years.

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

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

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

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

25 (m) The amendatory changes to this Section made by this
26 amendatory Act of the 94th General Assembly apply only to: (1)

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

16 (Source: P.A. 94-4, eff. 6-1-05; 94-696, eff. 6-1-06; 95-530,
17 eff. 8-28-07.)

18 (40 ILCS 5/14-152.1)

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

21 (a) As used in this Section, "new benefit increase" means
22 an increase in the amount of any benefit provided under this
23 Article, or an expansion of the conditions of eligibility for
24 any benefit under this Article, that results from an amendment
25 to this Code that takes effect after June 1, 2005 (the

1 effective date of Public Act 94-4) ~~this amendatory Act of the~~
2 ~~94th General Assembly~~. "New benefit increase", however, does
3 not include any benefit increase resulting from the changes
4 made to this Article by this amendatory Act of the 96th General
5 Assembly.

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

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

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

1 to the Governor and the State Comptroller and, in the absence
2 of corrective action by the General Assembly, the new benefit
3 increase shall expire at the end of the fiscal year in which
4 the certification is made.

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

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

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

22 (40 ILCS 5/18-127) (from Ch. 108 1/2, par. 18-127)

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

25 (a) A participant receiving a retirement annuity who is

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

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

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

26 (c) Except as provided in subsection (a), beginning January

1 1, 1993, retirement annuities shall not be subject to
2 suspension upon resumption of employment for an employer, and
3 any retirement annuity that is then so suspended shall be
4 reinstated on that date.

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

9 (e) A participant receiving a retirement annuity under this
10 Article who (i) serves as a part-time employee in any of the
11 following positions: Legislative Inspector General, Special
12 Legislative Inspector General, employee of the Office of the
13 Legislative Inspector General, Executive Director of the
14 Legislative Ethics Commission, or staff of the Legislative
15 Ethics Commission or (ii), on January 1, 2007, is serving on
16 the Illinois Gaming Board, but has not elected to participate
17 in the Article 14 System with respect to that service, shall
18 not be deemed to be regularly employed for compensation by an
19 employer other than a county, nor to have resumed service as a
20 judge, on the basis of that service, and the retirement annuity
21 payments and other benefits of that person under this Code
22 shall not be suspended, diminished, or otherwise impaired
23 solely as a consequence of that service. This subsection (e)
24 applies without regard to whether the person is in service as a
25 judge under this Article on or after the effective date of this
26 amendatory Act of the 93rd General Assembly. In this

1 subsection, a "part-time employee" is a person who is not
2 required to work at least 35 hours per week. The changes made
3 to this subsection (e) by this amendatory Act of the 96th
4 General Assembly apply without regard to whether the person is
5 in service as a judge under this Article on or after the
6 effective date of this amendatory Act of the 96th General
7 Assembly.

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

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

22 (40 ILCS 5/18-169)

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

25 (a) As used in this Section, "new benefit increase" means

1 an increase in the amount of any benefit provided under this
2 Article, or an expansion of the conditions of eligibility for
3 any benefit under this Article, that results from an amendment
4 to this Code that takes effect after June 1, 2005 (the
5 effective date Public Act 94-4) ~~of this amendatory Act of the~~
6 ~~94th General Assembly~~. "New benefit increase", however, does
7 not include any benefit increase resulting from the changes
8 made to this Article by this amendatory Act of the 96th General
9 Assembly.

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

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

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

1 the additional funding required under this subsection is null
2 and void. If the Public Pension Division determines that the
3 additional funding provided for a new benefit increase under
4 this subsection is or has become inadequate, it may so certify
5 to the Governor and the State Comptroller and, in the absence
6 of corrective action by the General Assembly, the new benefit
7 increase shall expire at the end of the fiscal year in which
8 the certification is made.

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

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

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

1 Section 25. The Riverboat Gambling Act is amended by
2 changing Sections 4, 5, 5.1, and 13 and by adding Sections 5.2
3 and 12.1 as follows:

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

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

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

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

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

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

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

25 (f) "Dock" means the location where a riverboat moors for

1 the purpose of embarking passengers for and disembarking
2 passengers from the riverboat.

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

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

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

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

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

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

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

20 (Source: P.A. 95-331, eff. 8-21-07.)

21 (230 ILCS 10/5) (from Ch. 120, par. 2405)

22 Sec. 5. Gaming Board.

23 (a) (1) There is hereby established the ~~within the~~
24 ~~Department of Revenue an~~ Illinois Gaming Board, which shall
25 have the powers and duties specified in this Act, and all other

1 powers necessary and proper to fully and effectively execute
2 this Act for the purpose of administering, regulating, and
3 enforcing the system of riverboat gambling established by this
4 Act. Its jurisdiction shall extend under this Act to every
5 person, association, corporation, partnership and trust
6 involved in riverboat gambling operations in the State of
7 Illinois.

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

20 (3) The terms of office of the Board members shall be 3
21 years, except that the terms of office of the initial Board
22 members appointed pursuant to this Act will commence from the
23 effective date of this Act and run as follows: one for a term
24 ending July 1, 1991, 2 for a term ending July 1, 1992, and 2 for
25 a term ending July 1, 1993. Upon the expiration of the
26 foregoing terms, the successors of such members shall serve a

1 term for 3 years and until their successors are appointed and
2 qualified for like terms. Vacancies in the Board shall be
3 filled for the unexpired term in like manner as original
4 appointments. Each member of the Board shall be eligible for
5 reappointment at the discretion of the Governor with the advice
6 and consent of the Senate.

7 (4) The chairman of the Board shall receive an annual
8 salary of \$80,000, or as set by the Compensation Review Board,
9 whichever is higher. Other members of the Board shall receive
10 an annual salary of \$55,000, or as set by the Compensation
11 Review Board, whichever is higher. ~~Each member of the Board~~
12 ~~shall receive \$300 for each day the Board meets and for each~~
13 ~~day the member conducts any hearing pursuant to this Act.~~ Each
14 member of the Board shall also be reimbursed for all actual and
15 necessary expenses and disbursements incurred in the execution
16 of official duties.

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

1 who is not of good moral character or who has been convicted
2 of, or is under indictment for, a felony under the laws of
3 Illinois or any other state, or the United States.

4 (5.5) No member of the Board shall engage in any political
5 activity. For the purposes of this Section, "political" means
6 any activity in support of or in connection with any campaign
7 for federal, State, or local elective office or any political
8 organization, but does not include activities (i) relating to
9 the support or opposition of any executive, legislative, or
10 administrative action (as those terms are defined in Section 2
11 of the Lobbyist Registration Act), (ii) relating to collective
12 bargaining, or (iii) that are otherwise in furtherance of the
13 person's official State duties or governmental and public
14 service functions.

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

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

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

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

23 (9) An Administrator shall perform any and all duties that
24 the Board shall assign him. The salary of the Administrator
25 shall be determined by the Board ~~and approved by the Director~~
26 ~~of the Department~~ and, in addition, he shall be reimbursed for

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

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

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

24 (2) To conduct all hearings pertaining to civil
25 violations of this Act or rules and regulations promulgated
26 hereunder;

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

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

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

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

24 (7) To review and rule upon any complaint by a licensee
25 regarding any investigative procedures of the State which
26 are unnecessarily disruptive of gambling operations. The

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

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

1 be reviewed by the Board, or a majority thereof, and the
2 findings and decision of the majority of the Board shall
3 constitute the order of the Board in such case;

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

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

15 (11) (Blank); ~~and~~

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

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

26 (c) The Board shall have jurisdiction over and shall

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

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

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

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

24 (4) To enter the office, riverboats, facilities, or
25 other places of business of a licensee, where evidence of
26 the compliance or noncompliance with the provisions of this

1 Act is likely to be found.

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

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

10 (7) To adopt appropriate standards for all riverboats
11 and facilities.

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

24 (9) To conduct hearings, issue subpoenas for the
25 attendance of witnesses and subpoenas duces tecum for the
26 production of books, records and other pertinent documents

1 in accordance with the Illinois Administrative Procedure
2 Act, and to administer oaths and affirmations to the
3 witnesses, when, in the judgment of the Board, it is
4 necessary to administer or enforce this Act or the Board
5 rules.

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

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

22 (12) To eject or exclude or authorize the ejection or
23 exclusion of, any person from riverboat gambling
24 facilities where such person is in violation of this Act,
25 rules and regulations thereunder, or final orders of the
26 Board, or where such person's conduct or reputation is such

1 that his presence within the riverboat gambling facilities
2 may, in the opinion of the Board, call into question the
3 honesty and integrity of the gambling operations or
4 interfere with orderly conduct thereof; provided that the
5 propriety of such ejection or exclusion is subject to
6 subsequent hearing by the Board.

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

12 (14) (Blank).

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

24 (16) To hire employees to gather information, conduct
25 investigations and carry out any other tasks contemplated
26 under this Act.

1 (17) To establish minimum levels of insurance to be
2 maintained by licensees.

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

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

24 (20) To delegate the execution of any of its powers
25 under this Act for the purpose of administering and
26 enforcing this Act and its rules and regulations hereunder.

1 (20.5) To approve any contract entered into on its
2 behalf.

3 (20.6) To appoint investigators to conduct
4 investigations, searches, seizures, arrests, and other
5 duties imposed under this Act, as deemed necessary by the
6 Board. These investigators have and may exercise all of the
7 rights and powers of peace officers, provided that these
8 powers shall be limited to offenses or violations occurring
9 or committed on a riverboat or dock, as defined in
10 subsections (d) and (f) of Section 4, or as otherwise
11 provided by this Act or any other law.

12 (20.7) To contract with the Department of State Police
13 for the use of trained and qualified State police officers
14 and with the Department of Revenue for the use of trained
15 and qualified Department of Revenue investigators to
16 conduct investigations, searches, seizures, arrests, and
17 other duties imposed under this Act and to exercise all of
18 the rights and powers of peace officers, provided that the
19 powers of Department of Revenue investigators under this
20 subdivision (20.7) shall be limited to offenses or
21 violations occurring or committed on a riverboat or dock,
22 as defined in subsections (d) and (f) of Section 4, or as
23 otherwise provided by this Act or any other law. In the
24 event the Department of State Police or the Department of
25 Revenue is unable to fill contracted police or
26 investigative positions, the Board may appoint

1 investigators to fill those positions pursuant to
2 subdivision (20.6).

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

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

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

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

22 (230 ILCS 10/5.1) (from Ch. 120, par. 2405.1)

23 Sec. 5.1. Disclosure of records.

24 (a) Notwithstanding any applicable statutory provision to
25 the contrary, the Board shall, on written request from any

1 person, provide information furnished by an applicant or
2 licensee concerning the applicant or licensee, his products,
3 services or gambling enterprises and his business holdings, as
4 follows:

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

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

16 (3) An identification of any business, including, if
17 applicable, the state of incorporation or registration, in
18 which an applicant or licensee or an applicant's or
19 licensee's spouse or children has an equity interest of
20 more than 1% ~~5%~~. If an applicant or licensee is a
21 corporation, partnership or other business entity, the
22 applicant or licensee shall identify any other
23 corporation, partnership or business entity in which it has
24 an equity interest of 1% ~~5%~~ or more, including, if
25 applicable, the state of incorporation or registration.
26 This information need not be provided by a corporation,

1 partnership or other business entity that has a pending
2 registration statement filed with the Securities and
3 Exchange Commission.

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

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

21 (6) Whether an applicant or licensee has ever filed or
22 had filed against it a proceeding in bankruptcy or has ever
23 been involved in any formal process to adjust, defer,
24 suspend or otherwise work out the payment of any debt
25 including the date of filing, the name and location of the
26 court, the case and number of the disposition.

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

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

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

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

25 (11) A description of any proposed or approved
26 riverboat gaming operation, including the type of boat,

1 home dock location, expected economic benefit to the
2 community, anticipated or actual number of employees, any
3 statement from an applicant or licensee regarding
4 compliance with federal and State affirmative action
5 guidelines, projected or actual admissions and projected
6 or actual adjusted gross gaming receipts.

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

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

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

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

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

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

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

24 (2) The statutes, rules, regulations or
25 intergovernmental agreements of any jurisdiction.

26 (d) The Board may assess fees for the copying of

1 information in accordance with Section 6 of the Freedom of
2 Information Act.

3 (Source: P.A. 87-826.)

4 (230 ILCS 10/5.2 new)

5 Sec. 5.2. Separation from Department of Revenue. On the
6 effective date of this amendatory Act of the 96th General
7 Assembly, all of the powers, duties, assets, liabilities,
8 employees, contracts, property, records, pending business, and
9 unexpended appropriations of the Department of Revenue related
10 to the administration and enforcement of this Act are
11 transferred to the Illinois Gaming Board.

12 The status and rights of the transferred employees, and the
13 rights of the State of Illinois and its agencies, under the
14 Personnel Code and applicable collective bargaining agreements
15 or under any pension, retirement, or annuity plan are not
16 affected (except as provided in Sections 14-110 and 18-127 of
17 the Illinois Pension Code) by that transfer or by any other
18 provision of this amendatory Act of the 96th General Assembly.

19 (230 ILCS 10/12.1 new)

20 Sec. 12.1. Assessments for administration and enforcement.
21 Not later than March 31 of each year, the Board shall estimate
22 the costs of administration and enforcement of this Act for the
23 forthcoming State fiscal year. During the forthcoming State
24 fiscal year, each riverboat regulated by this Act shall be

1 assessed an amount which, in the aggregate, fully covers the
2 amount of the Board's estimate of its costs to administer and
3 enforce the Act. The assessment for each riverboat shall be
4 prorated according to the adjusted gross receipts of the
5 riverboat during the calendar year preceding the March 31 in
6 which the Board's estimate is made. Payment of the assessments
7 shall be made in quarterly installments due on July 1, October
8 1, January 1, and April 1 of each State fiscal year. In the
9 event the Board determines there will be a shortfall in monies
10 available to the Board for expenses in connection with the
11 administration and enforcement of the Act, the Board shall
12 collect the estimated shortfall amount as part of the next
13 quarterly assessment, prorating the amount of the shortfall
14 according to the adjusted gross receipts of each riverboat
15 during the preceding calendar year. All assessments under this
16 Section shall be deposited into a special fund in the State
17 Treasury to be known as the Gaming Administration and
18 Enforcement Fund. Monies in this Fund shall be solely used for
19 the administration and enforcement of this Act. Monies
20 remaining in the Gaming Administration and Enforcement Fund at
21 the end of a State fiscal year shall be credited in full to the
22 next quarterly assessment and to subsequent quarterly
23 assessments if there are additional credits remaining,
24 prorating the amount of the credit to which each riverboat is
25 entitled according to the riverboat's adjusted gross receipts
26 during the preceding calendar year. A riverboat that has not

1 operated during the entire calendar year preceding any March 31
2 shall not be liable for assessments during the forthcoming
3 fiscal year. The Board shall estimate the costs of
4 administering and enforcing the Act with respect to that
5 riverboat during the forthcoming fiscal year according to a
6 methodology developed and codified into rule by the Board, and
7 these costs shall be paid out of appropriations made to the
8 Board from the State Gaming Fund.

9 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

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

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

19 15% of annual adjusted gross receipts up to and
20 including \$25,000,000;

21 20% of annual adjusted gross receipts in excess of
22 \$25,000,000 but not exceeding \$50,000,000;

23 25% of annual adjusted gross receipts in excess of
24 \$50,000,000 but not exceeding \$75,000,000;

25 30% of annual adjusted gross receipts in excess of

1 \$75,000,000 but not exceeding \$100,000,000;
2 35% of annual adjusted gross receipts in excess of
3 \$100,000,000.

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

11 15% of annual adjusted gross receipts up to and
12 including \$25,000,000;

13 22.5% of annual adjusted gross receipts in excess of
14 \$25,000,000 but not exceeding \$50,000,000;

15 27.5% of annual adjusted gross receipts in excess of
16 \$50,000,000 but not exceeding \$75,000,000;

17 32.5% of annual adjusted gross receipts in excess of
18 \$75,000,000 but not exceeding \$100,000,000;

19 37.5% of annual adjusted gross receipts in excess of
20 \$100,000,000 but not exceeding \$150,000,000;

21 45% of annual adjusted gross receipts in excess of
22 \$150,000,000 but not exceeding \$200,000,000;

23 50% of annual adjusted gross receipts in excess of
24 \$200,000,000.

25 (a-3) Beginning July 1, 2003, a privilege tax is imposed on
26 persons engaged in the business of conducting riverboat

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

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

8 27.5% of annual adjusted gross receipts in excess of
9 \$25,000,000 but not exceeding \$37,500,000;

10 32.5% of annual adjusted gross receipts in excess of
11 \$37,500,000 but not exceeding \$50,000,000;

12 37.5% of annual adjusted gross receipts in excess of
13 \$50,000,000 but not exceeding \$75,000,000;

14 45% of annual adjusted gross receipts in excess of
15 \$75,000,000 but not exceeding \$100,000,000;

16 50% of annual adjusted gross receipts in excess of
17 \$100,000,000 but not exceeding \$250,000,000;

18 70% of annual adjusted gross receipts in excess of
19 \$250,000,000.

20 An amount equal to the amount of wagering taxes collected
21 under this subsection (a-3) that are in addition to the amount
22 of wagering taxes that would have been collected if the
23 wagering tax rates under subsection (a-2) were in effect shall
24 be paid into the Common School Fund.

25 The privilege tax imposed under this subsection (a-3) shall
26 no longer be imposed beginning on the earlier of (i) July 1,

1 2005; (ii) the first date after June 20, 2003 that riverboat
2 gambling operations are conducted pursuant to a dormant
3 license; or (iii) the first day that riverboat gambling
4 operations are conducted under the authority of an owners
5 license that is in addition to the 10 owners licenses initially
6 authorized under this Act. For the purposes of this subsection
7 (a-3), the term "dormant license" means an owners license that
8 is authorized by this Act under which no riverboat gambling
9 operations are being conducted on June 20, 2003.

10 (a-4) Beginning on the first day on which the tax imposed
11 under subsection (a-3) is no longer imposed, a privilege tax is
12 imposed on persons engaged in the business of conducting
13 riverboat gambling operations, other than licensed managers
14 conducting riverboat gambling operations on behalf of the
15 State, based on the adjusted gross receipts received by a
16 licensed owner from gambling games authorized under this Act at
17 the following rates:

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

20 22.5% of annual adjusted gross receipts in excess of
21 \$25,000,000 but not exceeding \$50,000,000;

22 27.5% of annual adjusted gross receipts in excess of
23 \$50,000,000 but not exceeding \$75,000,000;

24 32.5% of annual adjusted gross receipts in excess of
25 \$75,000,000 but not exceeding \$100,000,000;

26 37.5% of annual adjusted gross receipts in excess of

1 \$100,000,000 but not exceeding \$150,000,000;
2 45% of annual adjusted gross receipts in excess of
3 \$150,000,000 but not exceeding \$200,000,000;
4 50% of annual adjusted gross receipts in excess of
5 \$200,000,000.

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

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

12 (a-15) If the privilege tax imposed under subsection (a-3)
13 is no longer imposed pursuant to item (i) of the last paragraph
14 of subsection (a-3), then by June 15 of each year, each owners
15 licensee, other than an owners licensee that admitted 1,000,000
16 persons or fewer in calendar year 2004, must, in addition to
17 the payment of all amounts otherwise due under this Section,
18 pay to the Board a reconciliation payment in the amount, if
19 any, by which the licensed owner's base amount exceeds the
20 amount of net privilege tax paid by the licensed owner to the
21 Board in the then current State fiscal year. A licensed owner's
22 net privilege tax obligation due for the balance of the State
23 fiscal year shall be reduced up to the total of the amount paid
24 by the licensed owner in its June 15 reconciliation payment.
25 The obligation imposed by this subsection (a-15) is binding on
26 any person, firm, corporation, or other entity that acquires an

1 ownership interest in any such owners license. The obligation
2 imposed under this subsection (a-15) terminates on the earliest
3 of: (i) July 1, 2007, (ii) the first day after the effective
4 date of this amendatory Act of the 94th General Assembly that
5 riverboat gambling operations are conducted pursuant to a
6 dormant license, (iii) the first day that riverboat gambling
7 operations are conducted under the authority of an owners
8 license that is in addition to the 10 owners licenses initially
9 authorized under this Act, or (iv) the first day that a
10 licensee under the Illinois Horse Racing Act of 1975 conducts
11 gaming operations with slot machines or other electronic gaming
12 devices. The Board must reduce the obligation imposed under
13 this subsection (a-15) by an amount the Board deems reasonable
14 for any of the following reasons: (A) an act or acts of God,
15 (B) an act of bioterrorism or terrorism or a bioterrorism or
16 terrorism threat that was investigated by a law enforcement
17 agency, or (C) a condition beyond the control of the owners
18 licensee that does not result from any act or omission by the
19 owners licensee or any of its agents and that poses a hazardous
20 threat to the health and safety of patrons. If an owners
21 licensee pays an amount in excess of its liability under this
22 Section, the Board shall apply the overpayment to future
23 payments required under this Section.

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

25 "Act of God" means an incident caused by the operation of
26 an extraordinary force that cannot be foreseen, that cannot be

1 avoided by the exercise of due care, and for which no person
2 can be held liable.

3 "Base amount" means the following:

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

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

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

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

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

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

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

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

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

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

18 The changes made to this subsection (a-15) by Public Act
19 94-839 are intended to restate and clarify the intent of Public
20 Act 94-673 with respect to the amount of the payments required
21 to be made under this subsection by an owners licensee to the
22 Board.

23 (b) Until January 1, 1998, 25% of the tax revenue deposited
24 in the State Gaming Fund under this Section shall be paid,
25 subject to appropriation by the General Assembly, to the unit
26 of local government which is designated as the home dock of the

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

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

23 (c-5) Before May 26, 2006 (the effective date of Public Act
24 94-804) and beginning on the effective date of this amendatory
25 Act of the 95th General Assembly, unless any organization
26 licensee under the Illinois Horse Racing Act of 1975 begins to

1 operate a slot machine or video game of chance under the
2 Illinois Horse Racing Act of 1975 or this Act, after the
3 payments required under subsections (b) and (c) have been made,
4 an amount equal to 15% of the adjusted gross receipts of (1) an
5 owners licensee that relocates pursuant to Section 11.2, (2) an
6 owners licensee conducting riverboat gambling operations
7 pursuant to an owners license that is initially issued after
8 June 25, 1999, or (3) the first riverboat gambling operations
9 conducted by a licensed manager on behalf of the State under
10 Section 7.3, whichever comes first, shall be paid from the
11 State Gaming Fund into the Horse Racing Equity Fund.

12 (c-10) Each year the General Assembly shall appropriate
13 from the General Revenue Fund to the Education Assistance Fund
14 an amount equal to the amount paid into the Horse Racing Equity
15 Fund pursuant to subsection (c-5) in the prior calendar year.

16 (c-15) After the payments required under subsections (b),
17 (c), and (c-5) have been made, an amount equal to 2% of the
18 adjusted gross receipts of (1) an owners licensee that
19 relocates pursuant to Section 11.2, (2) an owners licensee
20 conducting riverboat gambling operations pursuant to an owners
21 license that is initially issued after June 25, 1999, or (3)
22 the first riverboat gambling operations conducted by a licensed
23 manager on behalf of the State under Section 7.3, whichever
24 comes first, shall be paid, subject to appropriation from the
25 General Assembly, from the State Gaming Fund to each home rule
26 county with a population of over 3,000,000 inhabitants for the

1 purpose of enhancing the county's criminal justice system.

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

7 (c-25) After the payments required under subsections (b),
8 (c), (c-5) and (c-15) have been made, an amount equal to 2% of
9 the adjusted gross receipts of (1) an owners licensee that
10 relocates pursuant to Section 11.2, (2) an owners licensee
11 conducting riverboat gambling operations pursuant to an owners
12 license that is initially issued after June 25, 1999, or (3)
13 the first riverboat gambling operations conducted by a licensed
14 manager on behalf of the State under Section 7.3, whichever
15 comes first, shall be paid from the State Gaming Fund to
16 Chicago State University.

17 (d) From time to time, the Board shall transfer the
18 remainder of the funds generated by this Act into the Education
19 Assistance Fund, created by Public Act 86-0018, of the State of
20 Illinois.

21 (e) Nothing in this Act shall prohibit the unit of local
22 government designated as the home dock of the riverboat from
23 entering into agreements with other units of local government
24 in this State or in other states to share its portion of the
25 tax revenue.

26 (f) To the extent practicable, the Board shall administer

1 and collect the wagering taxes imposed by this Section in a
2 manner consistent with the provisions of Sections 4, 5, 5a, 5b,
3 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of the
4 Retailers' Occupation Tax Act and Section 3-7 of the Uniform
5 Penalty and Interest Act.

6 (Source: P.A. 94-673, eff. 8-23-05; 94-804, eff. 5-26-06;
7 94-839, eff. 6-6-06; 95-331, eff. 8-21-07; 95-1008, eff.
8 12-15-08.)

9 Section 99. Effective date. This Act takes effect on July
10 1, 2009.

| | | |
|----|-----------------------|-----------------------------------------|
| 1 | | INDEX |
| 2 | | Statutes amended in order of appearance |
| 3 | 15 ILCS 15/3.1 | from Ch. 127, par. 1803.1 |
| 4 | 20 ILCS 2505/2505-305 | was 20 ILCS 2505/39b15.1 |
| 5 | 30 ILCS 105/5.719 new | |
| 6 | 40 ILCS 5/14-110 | from Ch. 108 1/2, par. 14-110 |
| 7 | 40 ILCS 5/14-152.1 | |
| 8 | 40 ILCS 5/18-127 | from Ch. 108 1/2, par. 18-127 |
| 9 | 40 ILCS 5/18-169 | |
| 10 | 230 ILCS 10/4 | from Ch. 120, par. 2404 |
| 11 | 230 ILCS 10/5 | from Ch. 120, par. 2405 |
| 12 | 230 ILCS 10/5.1 | from Ch. 120, par. 2405.1 |
| 13 | 230 ILCS 10/5.2 new | |
| 14 | 230 ILCS 10/12.1 new | |
| 15 | 230 ILCS 10/13 | from Ch. 120, par. 2413 |