



Sen. Kirk W. Dillard

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09600SB1754sam001

LRB096 10859 AMC 23818 a

1 AMENDMENT TO SENATE BILL 1754

2 AMENDMENT NO. _____. Amend Senate Bill 1754 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The State Finance Act is amended by adding
5 Sections 5.719 and 6z-80 as follows:

6 (30 ILCS 105/5.719 new)

7 Sec. 5.719. The Stanley B. Weaver State Universities
8 Athletic Capital Improvement Fund.

9 (30 ILCS 105/6z-80 new)

10 Sec. 6z-80. Stanley B. Weaver State Universities Athletic
11 Capital Improvement Fund.

12 (a) The Stanley B. Weaver State Universities Athletic
13 Capital Improvement Fund is created as a special fund in the
14 State Treasury. Money shall be deposited into the Fund as
15 provided by law.

1 (b) Money in the Fund may be used, subject to
2 appropriation, by the Board of Higher Education for the purpose
3 of making grants to public universities for capital
4 improvements and renovations to their athletic facilities and
5 for no other purpose. The Board of Higher Education shall
6 establish priorities for the distribution and use of the money
7 in the Fund. Money in the Fund may not be pledged for the
8 repayment of bonds, notes, or other instruments of indebtedness
9 or the interest thereon. Upon completion of a project, any
10 money allocated or distributed from the Fund for that project
11 that is in excess of the amount needed to complete the project
12 shall be returned to the Fund.

13 (30 ILCS 105/6z-33 rep.)

14 Section 10. The State Finance Act is amended by repealing
15 Section 6z-33.

16 Section 15. The Riverboat Gambling Act is amended by
17 changing Section 13 as follows:

18 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

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

23 (a-1) From January 1, 1998 until July 1, 2002, a privilege

1 tax is imposed on persons engaged in the business of conducting
2 riverboat gambling operations, based on the adjusted gross
3 receipts received by a licensed owner from gambling games
4 authorized under this Act at the following rates:

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

7 20% of annual adjusted gross receipts in excess of
8 \$25,000,000 but not exceeding \$50,000,000;

9 25% of annual adjusted gross receipts in excess of
10 \$50,000,000 but not exceeding \$75,000,000;

11 30% of annual adjusted gross receipts in excess of
12 \$75,000,000 but not exceeding \$100,000,000;

13 35% of annual adjusted gross receipts in excess of
14 \$100,000,000.

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

22 15% of annual adjusted gross receipts up to and
23 including \$25,000,000;

24 22.5% of annual adjusted gross receipts in excess of
25 \$25,000,000 but not exceeding \$50,000,000;

26 27.5% of annual adjusted gross receipts in excess of

1 \$50,000,000 but not exceeding \$75,000,000;

2 32.5% of annual adjusted gross receipts in excess of
3 \$75,000,000 but not exceeding \$100,000,000;

4 37.5% of annual adjusted gross receipts in excess of
5 \$100,000,000 but not exceeding \$150,000,000;

6 45% of annual adjusted gross receipts in excess of
7 \$150,000,000 but not exceeding \$200,000,000;

8 50% of annual adjusted gross receipts in excess of
9 \$200,000,000.

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

17 15% of annual adjusted gross receipts up to and
18 including \$25,000,000;

19 27.5% of annual adjusted gross receipts in excess of
20 \$25,000,000 but not exceeding \$37,500,000;

21 32.5% of annual adjusted gross receipts in excess of
22 \$37,500,000 but not exceeding \$50,000,000;

23 37.5% of annual adjusted gross receipts in excess of
24 \$50,000,000 but not exceeding \$75,000,000;

25 45% of annual adjusted gross receipts in excess of
26 \$75,000,000 but not exceeding \$100,000,000;

1 50% of annual adjusted gross receipts in excess of
2 \$100,000,000 but not exceeding \$250,000,000;

3 70% of annual adjusted gross receipts in excess of
4 \$250,000,000.

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

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

21 (a-4) Beginning on the first day on which the tax imposed
22 under subsection (a-3) is no longer imposed, a privilege tax is
23 imposed on persons engaged in the business of conducting
24 riverboat gambling operations, other than licensed managers
25 conducting riverboat gambling operations on behalf of the
26 State, based on the adjusted gross receipts received by a

1 licensed owner from gambling games authorized under this Act at
2 the following rates:

3 15% of annual adjusted gross receipts up to and
4 including \$25,000,000;

5 22.5% of annual adjusted gross receipts in excess of
6 \$25,000,000 but not exceeding \$50,000,000;

7 27.5% of annual adjusted gross receipts in excess of
8 \$50,000,000 but not exceeding \$75,000,000;

9 32.5% of annual adjusted gross receipts in excess of
10 \$75,000,000 but not exceeding \$100,000,000;

11 37.5% of annual adjusted gross receipts in excess of
12 \$100,000,000 but not exceeding \$150,000,000;

13 45% of annual adjusted gross receipts in excess of
14 \$150,000,000 but not exceeding \$200,000,000;

15 50% of annual adjusted gross receipts in excess of
16 \$200,000,000.

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

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

23 (a-15) If the privilege tax imposed under subsection (a-3)
24 is no longer imposed pursuant to item (i) of the last paragraph
25 of subsection (a-3), then by June 15 of each year, each owners
26 licensee, other than an owners licensee that admitted 1,000,000

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

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

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

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

14 "Base amount" means the following:

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

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

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

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

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

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

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

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

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

25 "Net privilege tax" means all privilege taxes paid by a
26 licensed owner to the Board under this Section, less all

1 payments made from the State Gaming Fund pursuant to subsection
2 (b) of this Section.

3 The changes made to this subsection (a-15) by Public Act
4 94-839 are intended to restate and clarify the intent of Public
5 Act 94-673 with respect to the amount of the payments required
6 to be made under this subsection by an owners licensee to the
7 Board.

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

26 (c) Appropriations, as approved by the General Assembly,

1 may be made from the State Gaming Fund to the Department of
2 Revenue and the Department of State Police for the
3 administration and enforcement of this Act, or to the
4 Department of Human Services for the administration of programs
5 to treat problem gambling.

6 (c-5) Before May 26, 2006 (the effective date of Public Act
7 94-804) and beginning on the effective date of this amendatory
8 Act of the 95th General Assembly, unless any organization
9 licensee under the Illinois Horse Racing Act of 1975 begins to
10 operate a slot machine or video game of chance under the
11 Illinois Horse Racing Act of 1975 or this Act, after the
12 payments required under subsections (b) and (c) have been made,
13 an amount equal to 15% of the adjusted gross receipts of (1) an
14 owners licensee that relocates pursuant to Section 11.2, (2) an
15 owners licensee conducting riverboat gambling operations
16 pursuant to an owners license that is initially issued after
17 June 25, 1999, or (3) the first riverboat gambling operations
18 conducted by a licensed manager on behalf of the State under
19 Section 7.3, whichever comes first, shall be paid from the
20 State Gaming Fund into the Horse Racing Equity Fund.

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

25 (c-15) After the payments required under subsections (b),
26 (c), and (c-5) have been made, an amount equal to 2% of the

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

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

16 (c-25) After the payments required under subsections (b),
17 (c), (c-5) and (c-15) have been made, an amount equal to 2% of
18 the adjusted gross receipts of a riverboat (1) ~~an owners~~
19 ~~licensee~~ that relocates pursuant to Section 11.2, or (2) for
20 which an owners license ~~licensee conducting riverboat gambling~~
21 ~~operations pursuant to an owners license that~~ is initially
22 issued after June 25, 1999, ~~or (3) the first riverboat gambling~~
23 ~~operations conducted by a licensed manager on behalf of the~~
24 ~~State under Section 7.3,~~ whichever comes first, shall be paid
25 from the State Gaming Fund to the Stanley B. Weaver State
26 Universities Athletic Capital Improvement Fund ~~Chicago State~~

1 ~~University.~~

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

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

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

17 (Source: P.A. 94-673, eff. 8-23-05; 94-804, eff. 5-26-06;
18 94-839, eff. 6-6-06; 95-331, eff. 8-21-07; 95-1008, eff.
19 12-15-08.)

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