



Rep. Jay Hoffman

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1 AMENDMENT TO SENATE BILL 66

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 66, AS AMENDED, by  
3 replacing everything after the enacting clause with the  
4 following:

5 "Section 5. The Illinois Horse Racing Act of 1975 is  
6 amended by changing Sections 26 and 27 and by adding Section  
7 26.8 as follows:

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

9 Sec. 26. Wagering.

10 (a) Any licensee may conduct and supervise the pari-mutuel  
11 system of wagering, as defined in Section 3.12 of this Act, on  
12 horse races conducted by an Illinois organization licensee or  
13 conducted at a racetrack located in another state or country  
14 and televised in Illinois in accordance with subsection (g) of  
15 Section 26 of this Act. Subject to the prior consent of the  
16 Board, licensees may supplement any pari-mutuel pool in order

1 to guarantee a minimum distribution. Such pari-mutuel method of  
2 wagering shall not, under any circumstances if conducted under  
3 the provisions of this Act, be held or construed to be  
4 unlawful, other statutes of this State to the contrary  
5 notwithstanding. Subject to rules for advance wagering  
6 promulgated by the Board, any licensee may accept wagers in  
7 advance of the day of the race wagered upon occurs.

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

14 (b-5) An individual may place a wager under the pari-mutuel  
15 system from any licensed location authorized under this Act  
16 provided that wager is electronically recorded in the manner  
17 described in Section 3.12 of this Act. Any wager made  
18 electronically by an individual while physically on the  
19 premises of a licensee shall be deemed to have been made at the  
20 premises of that licensee.

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

1 the purpose of guaranteeing minimum distributions of any  
2 pari-mutuel pool, shall be paid to the Illinois Veterans'  
3 Rehabilitation Fund of the State treasury, except as provided  
4 in subsection (g) of Section 27 of this Act.

5 (c-5) Beginning January 1, 2000, the sum held by any  
6 licensee for payment of outstanding pari-mutuel tickets, if  
7 unclaimed prior to December 31 of the next year, shall be  
8 retained by the licensee for payment of such tickets until that  
9 date. Within 10 days thereafter, the balance of such sum  
10 remaining unclaimed, less any uncashed supplements contributed  
11 by such licensee for the purpose of guaranteeing minimum  
12 distributions of any pari-mutuel pool, shall be evenly  
13 distributed to the purse account of the organization licensee  
14 and the organization licensee.

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

20 (e) No licensee shall knowingly permit any minor, other  
21 than an employee of such licensee or an owner, trainer, jockey,  
22 driver, or employee thereof, to be admitted during a racing  
23 program unless accompanied by a parent or guardian, or any  
24 minor to be a patron of the pari-mutuel system of wagering  
25 conducted or supervised by it. The admission of any  
26 unaccompanied minor, other than an employee of the licensee or

1 an owner, trainer, jockey, driver, or employee thereof at a  
2 race track is a Class C misdemeanor.

3 (f) Notwithstanding the other provisions of this Act, an  
4 organization licensee may contract with an entity in another  
5 state or country to permit any legal wagering entity in another  
6 state or country to accept wagers solely within such other  
7 state or country on races conducted by the organization  
8 licensee in this State. Beginning January 1, 2000, these wagers  
9 shall not be subject to State taxation. Until January 1, 2000,  
10 when the out-of-State entity conducts a pari-mutuel pool  
11 separate from the organization licensee, a privilege tax equal  
12 to 7 1/2% of all monies received by the organization licensee  
13 from entities in other states or countries pursuant to such  
14 contracts is imposed on the organization licensee, and such  
15 privilege tax shall be remitted to the Department of Revenue  
16 within 48 hours of receipt of the moneys from the simulcast.  
17 When the out-of-State entity conducts a combined pari-mutuel  
18 pool with the organization licensee, the tax shall be 10% of  
19 all monies received by the organization licensee with 25% of  
20 the receipts from this 10% tax to be distributed to the county  
21 in which the race was conducted.

22 An organization licensee may permit one or more of its  
23 races to be utilized for pari-mutuel wagering at one or more  
24 locations in other states and may transmit audio and visual  
25 signals of races the organization licensee conducts to one or  
26 more locations outside the State or country and may also permit

1 pari-mutuel pools in other states or countries to be combined  
2 with its gross or net wagering pools or with wagering pools  
3 established by other states.

4 (g) A host track may accept interstate simulcast wagers on  
5 horse races conducted in other states or countries and shall  
6 control the number of signals and types of breeds of racing in  
7 its simulcast program, subject to the disapproval of the Board.  
8 The Board may prohibit a simulcast program only if it finds  
9 that the simulcast program is clearly adverse to the integrity  
10 of racing. The host track simulcast program shall include the  
11 signal of live racing of all organization licensees. All  
12 non-host licensees and advance deposit wagering licensees  
13 shall carry the signal of and accept wagers on live racing of  
14 all organization licensees. Advance deposit wagering licensees  
15 shall not be permitted to accept out-of-state wagers on any  
16 Illinois signal provided pursuant to this Section without the  
17 approval and consent of the organization licensee providing the  
18 signal. Non-host licensees may carry the host track simulcast  
19 program and shall accept wagers on all races included as part  
20 of the simulcast program upon which wagering is permitted. All  
21 organization licensees shall provide their live signal to all  
22 advance deposit wagering licensees for a simulcast commission  
23 fee not to exceed 6% of the advance deposit wagering licensee's  
24 Illinois handle on the organization licensee's signal without  
25 prior approval by the Board. The Board may adopt rules under  
26 which it may permit simulcast commission fees in excess of 6%.

1 The Board shall adopt rules limiting the interstate commission  
2 fees charged to an advance deposit wagering licensee. The Board  
3 shall adopt rules regarding advance deposit wagering on  
4 interstate simulcast races that shall reflect, among other  
5 things, the General Assembly's desire to maximize revenues to  
6 the State, horsemen purses, and organizational licensees.  
7 However, organization licensees providing live signals  
8 pursuant to the requirements of this subsection (g) may  
9 petition the Board to withhold their live signals from an  
10 advance deposit wagering licensee if the organization licensee  
11 discovers and the Board finds reputable or credible information  
12 that the advance deposit wagering licensee is under  
13 investigation by another state or federal governmental agency,  
14 the advance deposit wagering licensee's license has been  
15 suspended in another state, or the advance deposit wagering  
16 licensee's license is in revocation proceedings in another  
17 state. The organization licensee's provision of their live  
18 signal to an advance deposit wagering licensee under this  
19 subsection (g) pertains to wagers placed from within Illinois.  
20 Advance deposit wagering licensees may place advance deposit  
21 wagering terminals at wagering facilities as a convenience to  
22 customers. The advance deposit wagering licensee shall not  
23 charge or collect any fee from purses for the placement of the  
24 advance deposit wagering terminals. The costs and expenses of  
25 the host track and non-host licensees associated with  
26 interstate simulcast wagering, other than the interstate

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

11 Notwithstanding any other provision of this Act, until  
12 December 31, 2015 ~~January 31, 2014~~, an organization licensee  
13 may maintain a system whereby advance deposit wagering may take  
14 place or an organization licensee, with the consent of the  
15 horsemen association representing the largest number of  
16 owners, trainers, jockeys, or standardbred drivers who race  
17 horses at that organization licensee's racing meeting, may  
18 contract with another person to carry out a system of advance  
19 deposit wagering. Such consent may not be unreasonably  
20 withheld. The actions of any organization licensee who conducts  
21 advance deposit wagering or any person who has a contract with  
22 an organization licensee to conduct advance deposit wagering  
23 who conducts advance deposit wagering on or after January 1,  
24 2013 and prior to the effective date of this amendatory Act of  
25 the 98th General Assembly taken in reliance on the changes made  
26 to this subsection (g) by this amendatory Act of the 98th

1 General Assembly are hereby validated, provided payment of all  
2 applicable pari-mutuel taxes are remitted to the Board. All  
3 advance deposit wagers placed from within Illinois must be  
4 placed through a Board-approved advance deposit wagering  
5 licensee; no other entity may accept an advance deposit wager  
6 from a person within Illinois. All advance deposit wagering is  
7 subject to any rules adopted by the Board. The Board may adopt  
8 rules necessary to regulate advance deposit wagering through  
9 the use of emergency rulemaking in accordance with Section 5-45  
10 of the Illinois Administrative Procedure Act. The General  
11 Assembly finds that the adoption of rules to regulate advance  
12 deposit wagering is deemed an emergency and necessary for the  
13 public interest, safety, and welfare. An advance deposit  
14 wagering licensee may retain all moneys as agreed to by  
15 contract with an organization licensee. Any moneys retained by  
16 the organization licensee from advance deposit wagering, not  
17 including moneys retained by the advance deposit wagering  
18 licensee, shall be paid 50% to the organization licensee's  
19 purse account and 50% to the organization licensee. If more  
20 than one breed races at the same race track facility, then the  
21 50% of the moneys to be paid to an organization licensee's  
22 purse account shall be allocated among all organization  
23 licensees' purse accounts operating at that race track facility  
24 proportionately based on the actual number of host days that  
25 the Board grants to that breed at that race track facility in  
26 the current calendar year. To the extent any fees from advance



1 deposit wagering conducted in Illinois for wagers in Illinois  
2 or other states have been placed in escrow or otherwise  
3 withheld from wagers pending a determination of the legality of  
4 advance deposit wagering, no action shall be brought to declare  
5 such wagers or the disbursement of any fees previously escrowed  
6 illegal.

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

24 (2) Between the hours of 6:30 p.m. and 6:30 a.m. an  
25 intertrack wagering licensee other than the host track may  
26 receive supplemental interstate simulcasts only with the

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

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

24 (4) A licensee who receives an interstate simulcast may  
25 combine its gross or net pools with pools at the sending  
26 racetracks pursuant to rules established by the Board. All

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

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

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

21 (B) For wagers placed on interstate simulcast  
22 races, supplemental simulcasts as defined in  
23 subparagraphs (1) and (2), and separately pooled races  
24 conducted outside of the State of Illinois made at a  
25 non-host licensee, 25% to the host track, 25% to the  
26 non-host licensee, and 50% to the purses at the host

1 track.

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

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

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

24 (B) Between January 1 and the third Friday in  
25 February, inclusive, if no live thoroughbred racing is  
26 occurring in Illinois during this period, and the

1 interstate simulcast is a thoroughbred race, the purse  
2 share to its interstate simulcast purse pool to be  
3 distributed under paragraph (10) of this subsection  
4 (g);

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

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

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

21 (7.1) Notwithstanding any other provision of this Act  
22 to the contrary, if no standardbred racing is conducted at  
23 a racetrack located in Madison County during any calendar  
24 year beginning on or after January 1, 2002, all moneys  
25 derived by that racetrack from simulcast wagering and  
26 inter-track wagering that (1) are to be used for purses and

1           (2) are generated between the hours of 6:30 p.m. and 6:30  
2 a.m. during that calendar year shall be paid as follows:

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

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

23           (7.2) Notwithstanding any other provision of this Act  
24 to the contrary, if no thoroughbred racing is conducted at  
25 a racetrack located in Madison County during any calendar  
26 year beginning on or after January 1, 2002, all moneys

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

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

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

1 not be commingled with other moneys deposited into that  
2 Fund.

3 (7.3) If no live standardbred racing is conducted at a  
4 racetrack located in Madison County in calendar year 2000  
5 or 2001, an organization licensee who is licensed to  
6 conduct horse racing at that racetrack shall, before  
7 January 1, 2002, pay all moneys derived from simulcast  
8 wagering and inter-track wagering in calendar years 2000  
9 and 2001 and paid into the licensee's standardbred purse  
10 account as follows:

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

13 (B) Twenty percent to the Illinois Colt Stakes  
14 Purse Distribution Fund.

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

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



1           Agriculture, with the advice and assistance of the Illinois  
2           Standardbred Breeders Fund Advisory Board, shall be in  
3           addition to and not in lieu of any other moneys paid to  
4           standardbred purses under this Act, and shall not be  
5           commingled with any other moneys paid into that Fund.

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

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

24          (8.1) Notwithstanding any provisions in this Act to the  
25          contrary, if 2 organization licensees are conducting  
26          standardbred race meetings concurrently between the hours

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

13 (9) (Blank).

14 (10) (Blank).

15 (11) (Blank).

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

21 (13) Notwithstanding any other provision of this Act,  
22 in the event that the total Illinois pari-mutuel handle on  
23 Illinois horse races at all wagering facilities in any  
24 calendar year is less than 75% of the total Illinois  
25 pari-mutuel handle on Illinois horse races at all such  
26 wagering facilities for calendar year 1994, then each

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

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

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

19 (1) Any person licensed to conduct a race meeting (i)  
20 at a track where 60 or more days of racing were conducted  
21 during the immediately preceding calendar year or where  
22 over the 5 immediately preceding calendar years an average  
23 of 30 or more days of racing were conducted annually may be  
24 issued an inter-track wagering license; (ii) at a track  
25 located in a county that is bounded by the Mississippi  
26 River, which has a population of less than 150,000

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

1           there shall be delivered to the Board a certified check or  
2           bank draft payable to the order of the Board for an amount  
3           equal to \$500. The application shall be on forms prescribed  
4           and furnished by the Board. The application shall comply  
5           with all other rules, regulations and conditions imposed by  
6           the Board in connection therewith.

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

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

20          (4) Prior to the issuance of a license to conduct  
21          inter-track wagering and simulcast wagering, the applicant  
22          shall file with the Board a bond payable to the State of  
23          Illinois in the sum of \$50,000, executed by the applicant  
24          and a surety company or companies authorized to do business  
25          in this State, and conditioned upon (i) the payment by the  
26          licensee of all taxes due under Section 27 or 27.1 and any

1 other monies due and payable under this Act, and (ii)  
2 distribution by the licensee, upon presentation of the  
3 winning ticket or tickets, of all sums payable to the  
4 patrons of pari-mutuel pools.

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

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

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

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

21 (8.1) Inter-track wagering location licensees who  
22 derive their licenses from a particular organization  
23 licensee shall conduct inter-track wagering and simulcast  
24 wagering only at locations which are either within 90 miles  
25 of that race track where the particular organization  
26 licensee is licensed to conduct racing, or within 135 miles

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

13 (8.2) Inter-track wagering or simulcast wagering shall  
14 not be conducted by an inter-track wagering location  
15 licensee at any location within 500 feet of an existing  
16 church or existing school, nor within 500 feet of the  
17 residences of more than 50 registered voters without  
18 receiving written permission from a majority of the  
19 registered voters at such residences. Such written  
20 permission statements shall be filed with the Board. The  
21 distance of 500 feet shall be measured to the nearest part  
22 of any building used for worship services, education  
23 programs, residential purposes, or conducting inter-track  
24 wagering by an inter-track wagering location licensee, and  
25 not to property boundaries. However, inter-track wagering  
26 or simulcast wagering may be conducted at a site within 500



1 feet of a church, school or residences of 50 or more  
2 registered voters if such church, school or residences have  
3 been erected or established, or such voters have been  
4 registered, after the Board issues the original  
5 inter-track wagering location license at the site in  
6 question. Inter-track wagering location licensees may  
7 conduct inter-track wagering and simulcast wagering only  
8 in areas that are zoned for commercial or manufacturing  
9 purposes or in areas for which a special use has been  
10 approved by the local zoning authority. However, no license  
11 to conduct inter-track wagering and simulcast wagering  
12 shall be granted by the Board with respect to any  
13 inter-track wagering location within the jurisdiction of  
14 any local zoning authority which has, by ordinance or by  
15 resolution, prohibited the establishment of an inter-track  
16 wagering location within its jurisdiction. However,  
17 inter-track wagering and simulcast wagering may be  
18 conducted at a site if such ordinance or resolution is  
19 enacted after the Board licenses the original inter-track  
20 wagering location licensee for the site in question.

21 (9) (Blank).

22 (10) An inter-track wagering licensee or an  
23 inter-track wagering location licensee may retain, subject  
24 to the payment of the privilege taxes and the purses, an  
25 amount not to exceed 17% of all money wagered. Each program  
26 of racing conducted by each inter-track wagering licensee

1 or inter-track wagering location licensee shall be  
2 considered a separate racing day for the purpose of  
3 determining the daily handle and computing the privilege  
4 tax or pari-mutuel tax on such daily handle as provided in  
5 Section 27.

6 (10.1) Except as provided in subsection (g) of Section  
7 27 of this Act, inter-track wagering location licensees  
8 shall pay 1% of the pari-mutuel handle at each location to  
9 the municipality in which such location is situated and 1%  
10 of the pari-mutuel handle at each location to the county in  
11 which such location is situated. In the event that an  
12 inter-track wagering location licensee is situated in an  
13 unincorporated area of a county, such licensee shall pay 2%  
14 of the pari-mutuel handle from such location to such  
15 county.

16 (10.2) Notwithstanding any other provision of this  
17 Act, with respect to intertrack wagering at a race track  
18 located in a county that has a population of more than  
19 230,000 and that is bounded by the Mississippi River ("the  
20 first race track"), or at a facility operated by an  
21 inter-track wagering licensee or inter-track wagering  
22 location licensee that derives its license from the  
23 organization licensee that operates the first race track,  
24 on races conducted at the first race track or on races  
25 conducted at another Illinois race track and  
26 simultaneously televised to the first race track or to a

1 facility operated by an inter-track wagering licensee or  
2 inter-track wagering location licensee that derives its  
3 license from the organization licensee that operates the  
4 first race track, those moneys shall be allocated as  
5 follows:

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

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

14 (11) (A) After payment of the privilege or pari-mutuel  
15 tax, any other applicable taxes, and the costs and expenses  
16 in connection with the gathering, transmission, and  
17 dissemination of all data necessary to the conduct of  
18 inter-track wagering, the remainder of the monies retained  
19 under either Section 26 or Section 26.2 of this Act by the  
20 inter-track wagering licensee on inter-track wagering  
21 shall be allocated with 50% to be split between the 2  
22 participating licensees and 50% to purses, except that an  
23 intertrack wagering licensee that derives its license from  
24 a track located in a county with a population in excess of  
25 230,000 and that borders the Mississippi River shall not  
26 divide any remaining retention with the Illinois

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

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

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

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

1           Notwithstanding the provisions of clauses (ii) and (iv) of  
2           this paragraph, in the case of the additional inter-track  
3           wagering location licenses authorized under paragraph (1)  
4           of this subsection (h) by this amendatory Act of 1991,  
5           those licensees shall pay the following amounts as purses:  
6           during the first 12 months the licensee is in operation,  
7           5.25% of the pari-mutuel handle wagered at the location on  
8           races; during the second 12 months, 5.25%; during the third  
9           12 months, 5.75%; during the fourth 12 months, 6.25%; and  
10          during the fifth 12 months and thereafter, 6.75%. The  
11          following amounts shall be retained by the licensee to  
12          satisfy all costs and expenses of conducting its wagering:  
13          during the first 12 months the licensee is in operation,  
14          8.25% of the pari-mutuel handle wagered at the location;  
15          during the second 12 months, 8.25%; during the third 12  
16          months, 7.75%; during the fourth 12 months, 7.25%; and  
17          during the fifth 12 months and thereafter, 6.75%. For  
18          additional intertrack wagering location licensees  
19          authorized under this amendatory Act of 1995, purses for  
20          the first 12 months the licensee is in operation shall be  
21          5.75% of the pari-mutuel wagered at the location, purses  
22          for the second 12 months the licensee is in operation shall  
23          be 6.25%, and purses thereafter shall be 6.75%. For  
24          additional intertrack location licensees authorized under  
25          this amendatory Act of 1995, the licensee shall be allowed  
26          to retain to satisfy all costs and expenses: 7.75% of the

1 pari-mutuel handle wagered at the location during its first  
2 12 months of operation, 7.25% during its second 12 months  
3 of operation, and 6.75% thereafter.

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

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



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

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

4 Four-sevenths to park districts or municipalities  
5 that do not have a park district of 500,000 population  
6 or less for museum purposes (if an inter-track wagering  
7 location licensee is located in such a park district)  
8 or to conservation districts for museum purposes (if an  
9 inter-track wagering location licensee is located in a  
10 municipality that is not included within any park  
11 district but is included within a conservation  
12 district and is the county seat of a county that (i) is  
13 contiguous to the state of Indiana and (ii) has a 1990  
14 population of 88,257 according to the United States  
15 Bureau of the Census, except that if the conservation  
16 district does not maintain a museum, the monies shall  
17 be allocated equally between the county and the  
18 municipality in which the inter-track wagering  
19 location licensee is located for general purposes) or  
20 to a municipal recreation board for park purposes (if  
21 an inter-track wagering location licensee is located  
22 in a municipality that is not included within any park  
23 district and park maintenance is the function of the  
24 municipal recreation board and the municipality has a  
25 1990 population of 9,302 according to the United States  
26 Bureau of the Census); provided that the monies are

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

21 One-seventh to the Agricultural Premium Fund to be  
22 used for distribution to agricultural home economics  
23 extension councils in accordance with "An Act in  
24 relation to additional support and finances for the  
25 Agricultural and Home Economic Extension Councils in  
26 the several counties of this State and making an

1 appropriation therefor", approved July 24, 1967.

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

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

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

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

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

1           the several counties of this State and making an  
2           appropriation therefor", approved July 24, 1967. This  
3           subparagraph (C) shall be inoperative and of no force  
4           and effect on and after January 1, 2000.

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

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

18                   (ii) If the inter-track wagering licensee,  
19                   except an intertrack wagering licensee that  
20                   derives its license from an organization licensee  
21                   located in a county with a population in excess of  
22                   230,000 and bounded by the Mississippi River, is  
23                   also conducting its own race meeting during the  
24                   same dates, then the purse allocation shall be as  
25                   follows: 50% to purses at the track where the races  
26                   wagered on are being conducted; 50% to purses at

1           the track where the inter-track wagering licensee  
2           is accepting such wagers.

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

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

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

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

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

17           (D) (Blank).

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

23           (F) The Board shall name and appoint a State  
24 director of this wagering who shall be a representative  
25 of the Board and whose duty it shall be to supervise  
26 the conduct of inter-track wagering as may be provided



1           for by the rules and regulations of the Board; such  
2           rules and regulation shall specify the method of  
3           appointment and the Director's powers, authority and  
4           duties.

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

13          (13) The Department of Agriculture may enter into  
14          agreements with licensees authorizing such licensees to  
15          conduct inter-track wagering on races to be held at the  
16          licensed race meetings conducted by the Department of  
17          Agriculture. Such agreement shall specify the races of the  
18          Department of Agriculture's licensed race meeting upon  
19          which the licensees will conduct wagering. In the event  
20          that a licensee conducts inter-track pari-mutuel wagering  
21          on races from the Illinois State Fair or DuQuoin State Fair  
22          which are in addition to the licensee's previously approved  
23          racing program, those races shall be considered a separate  
24          racing day for the purpose of determining the daily handle  
25          and computing the privilege or pari-mutuel tax on that  
26          daily handle as provided in Sections 27 and 27.1. Such

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

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

16 (Source: P.A. 97-1060, eff. 8-24-12; 98-18, eff. 6-7-13.)

17 (230 ILCS 5/26.8 new)

18 Sec. 26.8. Inter-track licensee, inter-track location  
19 licensee, and advance deposit wagering licensee surcharges.  
20 Beginning on the effective date of this amendatory Act of the  
21 98th General Assembly, each inter-track wagering licensee,  
22 inter-track wagering location licensee, and advance deposit  
23 wagering licensee shall impose a surcharge of 0.5% on winning  
24 wagers and winnings from wagers. The surcharge shall be  
25 deducted from winnings prior to payout and remitted to the

1 Board. From amounts collected under this surcharge:

2 (1) in fiscal year 2014, the Board shall deposit an  
3 amount not to exceed \$725,000 into the Horse Racing Fund  
4 and shall deposit an amount not to exceed \$100,000 into the  
5 Quarter Horse Purse Fund;

6 (2) in fiscal year 2015, the Board shall deposit an  
7 amount not to exceed \$905,000 into the Horse Racing Fund  
8 and shall deposit an amount not to exceed \$100,000 into the  
9 Quarter Horse Purse Fund; and

10 (3) all amounts remaining after payment of items (1)  
11 and (2) of this Section shall be evenly distributed to each  
12 organization licensee and the purse account of each  
13 organization licensee.

14 The amounts distributed under this Section shall be in  
15 addition to the amounts received pursuant to paragraph (10) of  
16 subsection (h) of Section 26, Section 26.5, and Section 26.7.

17 (230 ILCS 5/27) (from Ch. 8, par. 37-27)

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

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

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

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

23 (a-5) Beginning on January 1, 2000, a flat pari-mutuel tax  
24 at the rate of 1.5% of the daily pari-mutuel handle is imposed  
25 at all pari-mutuel wagering facilities and on advance deposit  
26 wagering from a location other than a wagering facility, except

1 as otherwise provided for in this subsection (a-5). In addition  
2 to the pari-mutuel tax imposed on advance deposit wagering  
3 pursuant to this subsection (a-5), beginning on the effective  
4 date of this amendatory Act of the 97th General Assembly until  
5 December 31, 2015 ~~January 31, 2014~~, an additional pari-mutuel  
6 tax at the rate of 0.25% shall be imposed on advance deposit  
7 wagering. Until August 25, 2012, the additional 0.25%  
8 pari-mutuel tax imposed on advance deposit wagering by Public  
9 Act 96-972 shall be deposited into the Quarter Horse Purse  
10 Fund, which shall be created as a non-appropriated trust fund  
11 administered by the Board for grants to thoroughbred  
12 organization licensees for payment of purses for quarter horse  
13 races conducted by the organization licensee. Beginning on  
14 August 26, 2012, the additional 0.25% pari-mutuel tax imposed  
15 on advance deposit wagering shall be deposited into the  
16 Standardbred Purse Fund, which shall be created as a  
17 non-appropriated trust fund administered by the Board, for  
18 grants to the standardbred organization licensees for payment  
19 of purses for standardbred horse races conducted by the  
20 organization licensee. Thoroughbred organization licensees may  
21 petition the Board to conduct quarter horse racing and receive  
22 purse grants from the Quarter Horse Purse Fund. The Board shall  
23 have complete discretion in distributing the Quarter Horse  
24 Purse Fund to the petitioning organization licensees.  
25 Beginning on July 26, 2010 (the effective date of Public Act  
26 96-1287), a pari-mutuel tax at the rate of 0.75% of the daily

1 pari-mutuel handle is imposed at a pari-mutuel facility whose  
2 license is derived from a track located in a county that  
3 borders the Mississippi River and conducted live racing in the  
4 previous year. The pari-mutuel tax imposed by this subsection  
5 (a-5) shall be remitted to the Department of Revenue within 48  
6 hours after the close of the racing day upon which it is  
7 assessed or within such other time as the Board prescribes.

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

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

26 (d) Any licensee failing or refusing to pay the amount of

1 any tax due under this Section shall be guilty of a business  
2 offense and upon conviction shall be fined not more than \$5,000  
3 in addition to the amount found due as tax under this Section.  
4 Each day's violation shall constitute a separate offense. All  
5 fines paid into Court by a licensee hereunder shall be  
6 transmitted and paid over by the Clerk of the Court to the  
7 Board.

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

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

1 imposed. Except as provided in subparagraph (g) of Section 27  
2 of this Act, the inter-track wagering location licensee shall  
3 collect any and all such fees and within 48 hours remit the  
4 fees to the Board, which shall, pursuant to rule, cause the  
5 fees to be distributed to the county or municipality.

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

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

25 (ii) each thoroughbred and standardbred organization  
26 licensee issued an organization licensee in that



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

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

23          (Source: P.A. 97-1060, eff. 8-24-12; 98-18, eff. 6-7-13.)

24          Section 99. Effective date. This Act takes effect upon  
25          becoming law."