

99TH GENERAL ASSEMBLY State of Illinois 2015 and 2016 SB3019

Introduced 2/18/2016, by Sen. Thomas Cullerton

SYNOPSIS AS INTRODUCED:

30 ILCS 105/6z-17 from Ch. 127, par. 142z-17
35 ILCS 505/8 from Ch. 120, par. 424
50 ILCS 750/30
230 ILCS 10/12 from Ch. 120, par. 2412
230 ILCS 10/13 from Ch. 120, par. 2413
230 ILCS 40/75

Amends the State Finance Act, the Motor Fuel Tax Law, the Emergency Telephone System Act, the Riverboat Gambling Act, and the Video Gaming Act. Provides that, in the absence of an appropriation for any State fiscal year, moneys that are required to be distributed to units of local government and other entities from the State and Local Sales Tax Reform Fund, the Motor Fuel Tax Fund, the State Gaming Fund, the Local Government Video Gaming Distributive Fund, and the Statewide 9-1-1 Fund are subject to a continuing appropriation. Effective immediately.

LRB099 16300 HLH 42858 b

FISCAL NOTE ACT MAY APPLY

1 AN ACT concerning revenue.

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

- Section 5. The State Finance Act is amended by changing Section 6z-17 as follows:
- 6 (30 ILCS 105/6z-17) (from Ch. 127, par. 142z-17)
- 7 Sec. 6z-17. State and Local Sales Tax Reform Fund.
- 8 (a) After deducting the amount transferred to the Tax 9 Compliance and Administration Fund under subsection (b), of the money paid into the State and Local Sales Tax Reform Fund: (i) 10 subject to appropriation to the Department of Revenue, 11 Municipalities having 1,000,000 or more inhabitants shall 12 receive 20% and may expend such amount to fund and establish a 13 14 program for developing and coordinating public and private resources targeted to meet the affordable housing needs of 15 low-income and very low-income households within 16 municipality, (ii) 10% shall be transferred into the Regional 17 Transportation Authority Occupation and Use Tax Replacement 18 19 Fund, a special fund in the State treasury which is hereby created, (iii) until July 1, 2013, subject to appropriation to 20 21 the Department of Transportation, the Madison County Mass Transit District shall receive .6%, and beginning on July 1, 22 2013, subject to appropriation to the Department of Revenue, 23

0.6% shall be distributed each month out of the Fund to the Madison County Mass Transit District, (iv) the following amounts, plus any cumulative deficiency in such transfers for prior months, shall be transferred monthly into the Build Illinois Fund and credited to the Build Illinois Bond Account

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7 Fiscal Year Amount
8 1990 \$2,700,000
9 1991 1,850,000
10 1992 2,750,000
11 1993 2,950,000

From Fiscal Year 1994 through Fiscal Year 2025 the transfer shall total \$3,150,000 monthly, plus any cumulative deficiency in such transfers for prior months, and (v) the remainder of the money paid into the State and Local Sales Tax Reform Fund shall be transferred into the Local Government Distributive Fund and, except for municipalities with 1,000,000 or more inhabitants which shall receive no portion of such remainder, shall be distributed, subject to appropriation, in the manner provided by Section 2 of "An Act in relation to State revenue sharing with local government entities", approved July 31, 1969, as now or hereafter amended. Municipalities with more than 50,000 inhabitants according to the 1980 U.S. Census and located within the Metro East Mass Transit District receiving funds pursuant to provision (v) of this paragraph may expend such amounts to fund and establish a program for developing and

coordinating public and private resources targeted to meet the affordable housing needs of low-income and very low-income households within such municipality.

Absent an enacted appropriation in any State fiscal year, this subsection shall constitute a continuing appropriation to the Department of Revenue of all amounts necessary for the purposes of making the transfers and distributions under this subsection (a). If an appropriation to the Department of Revenue of the amounts directed under this subsection is enacted on or after July 1 of any calendar year, the continuing appropriation shall discontinue for that State fiscal year, and the enacted appropriation shall supersede. The appropriation authority granted in this amendatory Act of the 99th General Assembly shall be valid for State fiscal years beginning on or after July 1, 2015.

(b) Beginning on the first day of the first calendar month to occur on or after the effective date of this amendatory Act of the 98th General Assembly, each month the Department of Revenue shall certify to the State Comptroller and the State Treasurer, and the State Comptroller shall order transferred and the State Treasurer shall transfer from the State and Local Sales Tax Reform Fund to the Tax Compliance and Administration Fund, an amount equal to 1/12 of 5% of 20% of the cash receipts collected during the preceding fiscal year by the Audit Bureau of the Department of Revenue under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, the Retailers'

- Occupation Tax Act, and associated local occupation and use
- 2 taxes administered by the Department. The amount distributed
- 3 under subsection (a) each month shall first be reduced by the
- 4 amount transferred to the Tax Compliance and Administration
- 5 Fund under this subsection (b). Moneys transferred to the Tax
- 6 Compliance and Administration Fund under this subsection (b)
- 7 shall be used, subject to appropriation, to fund additional
- 8 auditors and compliance personnel at the Department of Revenue.
- 9 (Source: P.A. 98-44, eff. 6-28-13; 98-1098, eff. 8-26-14.)
- 10 Section 10. The Motor Fuel Tax Law is amended by changing
- 11 Section 8 as follows:
- 12 (35 ILCS 505/8) (from Ch. 120, par. 424)
- 13 Sec. 8. Except as provided in Section 8a, subdivision
- 14 (h) (1) of Section 12a, Section 13a.6, and items 13, 14, 15, and
- 15 16 of Section 15, all money received by the Department under
- 16 this Act, including payments made to the Department by member
- 17 jurisdictions participating in the International Fuel Tax
- 18 Agreement, shall be deposited in a special fund in the State
- 19 treasury, to be known as the "Motor Fuel Tax Fund", and shall
- 20 be used as follows:
- 21 (a) 2 1/2 cents per gallon of the tax collected on special
- fuel under paragraph (b) of Section 2 and Section 13a of this
- 23 Act shall be transferred to the State Construction Account Fund
- in the State Treasury;

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- (b) \$420,000 shall be transferred each month to the State Boating Act Fund to be used by the Department of Natural Resources for the purposes specified in Article X of the Boat Registration and Safety Act;
- (c) \$3,500,000 shall be transferred each month to the Grade Crossing Protection Fund to be used as follows: not less than \$12,000,000 each fiscal year shall be used for the construction or reconstruction of rail highway grade separation structures; \$2,250,000 in fiscal years 2004 through 2009 and \$3,000,000 in fiscal year 2010 and each fiscal year thereafter shall be transferred to the Transportation Regulatory Fund and shall be accounted for as part of the rail carrier portion of such funds and shall be used to pay the cost of administration of the Illinois Commerce Commission's railroad safety program in connection with its duties under subsection (3) of Section 18c-7401 of the Illinois Vehicle Code, with the remainder to be used by the Department of Transportation upon order of the Illinois Commerce Commission, to pay that part of the cost apportioned by such Commission to the State to cover the interest of the public in the use of highways, roads, streets, or pedestrian walkways in the county highway system, township and district road system, or municipal street system as defined in the Illinois Highway Code, as the same may from time to time amended, for separation of grades, for installation, construction or reconstruction of crossing protection or reconstruction, alteration, relocation including construction

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or improvement of any existing highway necessary for access to property or improvement of any grade crossing and grade crossing surface including the necessary highway approaches thereto of any railroad across the highway or public road, or installation, construction, reconstruction, maintenance of a pedestrian walkway over or under a railroad right-of-way, as provided for in and in accordance with Section 18c-7401 of the Illinois Vehicle Code. The Commission may order up to \$2,000,000 per year in Grade Crossing Protection Fund moneys for the improvement of grade crossing surfaces and up to \$300,000 per year for the maintenance and renewal of 4-quadrant gate vehicle detection systems located at non-high speed rail grade crossings. The Commission shall not order more than \$2,000,000 per year in Grade Crossing Protection Fund moneys for pedestrian walkways. In entering orders for projects for which payments from the Grade Crossing Protection Fund will be made, the Commission shall account for expenditures authorized by the orders on a cash rather than an accrual basis. For purposes of this requirement an "accrual basis" assumes that the total cost of the project is expended in the fiscal year in which the order is entered, while a "cash basis" allocates the cost of the project among fiscal years as expenditures are actually made. To meet the requirements of this subsection, the Illinois Commerce Commission shall develop annual and 5-year project plans of rail crossing capital improvements that will be paid for with moneys from the Grade Crossing Protection

- 1 Fund. The annual project plan shall identify projects for the
- 2 succeeding fiscal year and the 5-year project plan shall
- 3 identify projects for the 5 directly succeeding fiscal years.
- 4 The Commission shall submit the annual and 5-year project plans
- 5 for this Fund to the Governor, the President of the Senate, the
- 6 Senate Minority Leader, the Speaker of the House of
- 7 Representatives, and the Minority Leader of the House of
- 8 Representatives on the first Wednesday in April of each year;
- 9 (d) of the amount remaining after allocations provided for
- in subsections (a), (b) and (c), a sufficient amount shall be
- 11 reserved to pay all of the following:
- 12 (1) the costs of the Department of Revenue in administering this Act;
- (2) the costs of the Department of Transportation in performing its duties imposed by the Illinois Highway Code for supervising the use of motor fuel tax funds apportioned
- to municipalities, counties and road districts;
- 18 (3) refunds provided for in Section 13, refunds for
- 19 overpayment of decal fees paid under Section 13a.4 of this
- 20 Act, and refunds provided for under the terms of the
- 21 International Fuel Tax Agreement referenced in Section
- 22 14a;
- 23 (4) from October 1, 1985 until June 30, 1994, the
- 24 administration of the Vehicle Emissions Inspection Law,
- 25 which amount shall be certified monthly by the
- 26 Environmental Protection Agency to the State Comptroller

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and shall promptly be transferred by the State Comptroller and Treasurer from the Motor Fuel Tax Fund to the Vehicle Inspection Fund, and for the period July 1, 1994 through June 30, 2000, one-twelfth of \$25,000,000 each month, for the period July 1, 2000 through June 30, 2003, one-twelfth of \$30,000,000 each month, and \$15,000,000 on July 1, 2003, and \$15,000,000 on January 1, 2004, and \$15,000,000 on each July 1 and October 1, or as soon thereafter as may be practical, during the period July 1, 2004 through June 30, 2012, and \$30,000,000 on June 1, 2013, or as soon thereafter as may be practical, and \$15,000,000 on July 1 and October 1, or as soon thereafter as may be practical, during the period of July 1, 2013 through June 30, 2015, for the administration of the Vehicle Emissions Inspection Law of 2005, to be transferred by the State Comptroller and Treasurer from the Motor Fuel Tax Fund into the Vehicle Inspection Fund;

- (5) amounts ordered paid by the Court of Claims; and
- (6) payment of motor fuel use taxes due to member jurisdictions under the terms of the International Fuel Tax Agreement. The Department shall certify these amounts to the Comptroller by the 15th day of each month; the Comptroller shall cause orders to be drawn for such amounts, and the Treasurer shall administer those amounts on or before the last day of each month;
- (e) after allocations for the purposes set forth in

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1	subsections (a), (b), (c) and (d), the remaining amount shall
2	be apportioned as follows:
3	(1) Until January 1, 2000, 58.4%, and beginning January
4	1, 2000, 45.6% shall be deposited as follows:
5	(A) 37% into the State Construction Account Fund,
6	and
7	(B) 63% into the Road Fund, \$1,250,000 of which
8	shall be reserved each month for the Department of
9	Transportation to be used in accordance with the
10	provisions of Sections 6-901 through 6-906 of the
11	Illinois Highway Code;
12	(2) Until January 1, 2000, 41.6%, and beginning January
13	1, 2000, 54.4% shall be transferred to the Department of
14	Transportation to be distributed as follows:
15	(A) 49.10% to the municipalities of the State,
16	(B) 16.74% to the counties of the State having
17	1,000,000 or more inhabitants,
18	(C) 18.27% to the counties of the State having less
19	than 1,000,000 inhabitants,
20	(D) 15.89% to the road districts of the State.
21	Absent an enacted appropriation in any State fiscal year,
22	this subsection shall constitute a continuing appropriation to
23	the Department of Transportation of all amounts necessary for
24	the purpose of making distributions to municipalities,

counties, and road districts, as provided in paragraph (2) of

this subsection (e). If an appropriation to the Department of

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Transportation of the amounts directed under this subsection

(e) is enacted on or after July 1 of any calendar year, then
the continuing appropriation shall discontinue for that State
fiscal year, and the enacted appropriation shall supersede. The
appropriation authority granted in this amendatory Act of the
99th General Assembly shall be valid for State fiscal years
beginning on or after July 1, 2015.

As soon as may be after the first day of each month the Department of Transportation shall allot to each municipality apportioned its share of the amount to the several municipalities which shall be in proportion to the population of such municipalities as determined by the last preceding municipal census if conducted by the Federal Government or Federal census. If territory is annexed to any municipality subsequent to the time of the last preceding census the corporate authorities of such municipality may cause a census to be taken of such annexed territory and the population so ascertained for such territory shall be added to the population of the municipality as determined by the last preceding census for the purpose of determining the allotment for that municipality. If the population of any municipality was not determined by the last Federal census preceding apportionment, the apportionment to such municipality shall be in accordance with any census taken by such municipality. Any municipal census used in accordance with this Section shall be certified to the Department of Transportation by the clerk of

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such municipality, and the accuracy thereof shall be subject to approval of the Department which may make such corrections as it ascertains to be necessary.

As soon as may be after the first day of each month the Department of Transportation shall allot to each county its share of the amount apportioned to the several counties of the State as herein provided. Each allotment to the several counties having less than 1,000,000 inhabitants shall be in proportion to the amount of motor vehicle license fees received from the residents of such counties, respectively, during the preceding calendar year. The Secretary of State shall, on or before April 15 of each year, transmit to the Department of Transportation a full and complete report showing the amount of motor vehicle license fees received from the residents of each county, respectively, during the preceding calendar year. The Department of Transportation shall, each month, use for allotment purposes the last such report received from the Secretary of State.

As soon as may be after the first day of each month, the Department of Transportation shall allot to the several counties their share of the amount apportioned for the use of road districts. The allotment shall be apportioned among the several counties in the State in the proportion which the total mileage of township or district roads in the respective counties bears to the total mileage of all township and district roads in the State. Funds allotted to the respective

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counties for the use of road districts therein shall be allocated to the several road districts in the county in the proportion which the total mileage of such township or district roads in the respective road districts bears to the total mileage of all such township or district roads in the county. After July 1 of any year prior to 2011, no allocation shall be made for any road district unless it levied a tax for road and bridge purposes in an amount which will require the extension of such tax against the taxable property in any such road district at a rate of not less than either .08% of the value thereof, based upon the assessment for the year immediately prior to the year in which such tax was levied and as equalized by the Department of Revenue or, in DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less. Beginning July 1, 2011 and each July 1 thereafter, an allocation shall be made for any road district if it levied a tax for road and bridge purposes. In counties other than DuPage County, if the amount of the tax levy requires the extension of the tax against the taxable property in the road district at a rate that is less than 0.08% of the value thereof, based upon the assessment for the year immediately prior to the year in which the tax was levied and as equalized by the Department of Revenue, then the amount of the allocation for that road district shall be a percentage of the maximum allocation equal to the percentage obtained by dividing the rate extended by the

district by 0.08%. In DuPage County, if the amount of the tax levy requires the extension of the tax against the taxable property in the road district at a rate that is less than the lesser of (i) 0.08% of the value of the taxable property in the road district, based upon the assessment for the year immediately prior to the year in which such tax was levied and as equalized by the Department of Revenue, or (ii) a rate that will yield an amount equal to \$12,000 per mile of road under the jurisdiction of the road district, then the amount of the allocation for the road district shall be a percentage of the maximum allocation equal to the percentage obtained by dividing the rate extended by the district by the lesser of (i) 0.08% or (ii) the rate that will yield an amount equal to \$12,000 per mile of road under the jurisdiction of the road district.

Prior to 2011, if any road district has levied a special tax for road purposes pursuant to Sections 6-601, 6-602 and 6-603 of the Illinois Highway Code, and such tax was levied in an amount which would require extension at a rate of not less than .08% of the value of the taxable property thereof, as equalized or assessed by the Department of Revenue, or, in DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less, such levy shall, however, be deemed a proper compliance with this Section and shall qualify such road district for an allotment under this Section. Beginning in 2011 and thereafter, if any road district has levied a special tax

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for road purposes under Sections 6-601, 6-602, and 6-603 of the Illinois Highway Code, and the tax was levied in an amount that would require extension at a rate of not less than 0.08% of the value of the taxable property of that road district, as equalized or assessed by the Department of Revenue or, in DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less, that levy shall be deemed a proper compliance with this Section and shall qualify such road district for a full, rather than proportionate, allotment under this Section. If the levy for the special tax is less than 0.08% of the value of the taxable property, or, in DuPage County if the levy for the special tax is less than the lesser of (i) 0.08% or (ii) \$12,000 per mile of road under the jurisdiction of the road district, and if the levy for the special tax is more than any other levy for road and bridge purposes, then the levy for the special tax qualifies the road district for a proportionate, rather than full, allotment under this Section. If the levy for the special tax is equal to or less than any other levy for road and bridge purposes, then any allotment under this Section shall be determined by the other levy for road and bridge purposes.

Prior to 2011, if a township has transferred to the road and bridge fund money which, when added to the amount of any tax levy of the road district would be the equivalent of a tax levy requiring extension at a rate of at least .08%, or, in

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DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less, such transfer, together with any such tax levy, shall be deemed a proper compliance with this Section and shall qualify the road district for an allotment under this Section.

In counties in which a property tax extension limitation is imposed under the Property Tax Extension Limitation Law, road districts may retain their entitlement to a motor fuel tax allotment or, beginning in 2011, their entitlement to a full allotment if, at the time the property tax extension limitation was imposed, the road district was levying a road and bridge tax at a rate sufficient to entitle it to a motor fuel tax allotment and continues to levy the maximum allowable amount after the imposition of the property tax extension limitation. Any road district may in all circumstances retain its entitlement to a motor fuel tax allotment or, beginning in 2011, its entitlement to a full allotment if it levied a road and bridge tax in an amount that will require the extension of the tax against the taxable property in the road district at a rate of not less than 0.08% of the assessed value of the property, based upon the assessment for the year immediately preceding the year in which the tax was levied and as equalized by the Department of Revenue or, in DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less.

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As used in this Section the term "road district" means any road district, including a county unit road district, provided for by the Illinois Highway Code; and the term "township or district road" means any road in the township and district road system as defined in the Illinois Highway Code. For the purposes of this Section, "township or district road" also includes such roads as are maintained by park districts, forest preserve districts and conservation districts. The Department of Transportation shall determine the mileage of all township and district roads for the purposes of making allotments and allocations of motor fuel tax funds for use in road districts.

Payment of motor fuel tax moneys to municipalities and counties shall be made as soon as possible after the allotment is made. The treasurer of the municipality or county may invest these funds until their use is required and the interest earned by these investments shall be limited to the same uses as the principal funds.

- 18 (Source: P.A. 97-72, eff. 7-1-11; 97-333, eff. 8-12-11; 98-24,
- 19 eff. 6-19-13; 98-674, eff. 6-30-14.)
- Section 15. The Emergency Telephone System Act is amended by changing Section 30 as follows:
- 22 (50 ILCS 750/30)
- 23 (Section scheduled to be repealed on July 1, 2017)
- 24 Sec. 30. Statewide 9-1-1 Fund; surcharge disbursement.

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1	(a) A special fund in the State treasury known as the
2	Wireless Service Emergency Fund shall be renamed the Statewide
3	9-1-1 Fund. Any appropriations made from the Wireless Service
4	Emergency Fund shall be payable from the Statewide 9-1-1 Fund.
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- 5 The Fund shall consist of the following:
- 6 (1) 9-1-1 wireless surcharges assessed under the
 7 Wireless Emergency Telephone Safety Act.
- 8 (2) 9-1-1 surcharges assessed under Section 20 of this 9 Act.
 - (3) Prepaid wireless 9-1-1 surcharges assessed under Section 15 of the Prepaid Wireless 9-1-1 Surcharge Act.
- 12 (4) Any appropriations, grants, or gifts made to the 13 Fund.
 - (5) Any income from interest, premiums, gains, or other earnings on moneys in the Fund.
 - (6) Money from any other source that is deposited in or transferred to the Fund.
 - (b) The Subject to appropriation, the Department shall distribute the 9-1-1 surcharges monthly as follows:
 - (1) From each surcharge collected and remitted under Section 20 of this Act:
 - (A) \$0.013 shall be distributed monthly in equal amounts to each County Emergency Telephone System Board or qualified governmental entity in counties with a population under 100,000 according to the most recent census data which is authorized to serve as a

primary wireless 9-1-1 public safety answering point for the county and to provide wireless 9-1-1 service as prescribed by subsection (b) of Section 15.6a of this Act, and which does provide such service.

- (B) \$0.033 shall be transferred by the Comptroller at the direction of the Department to the Wireless Carrier Reimbursement Fund until June 30, 2017; from July 1, 2017 through June 30, 2018, \$0.026 shall be transferred; from July 1, 2018 through June 30, 2019, \$0.020 shall be transferred; from July 1, 2019, through June 30, 2020, \$0.013 shall be transferred; from July 1, 2020 through June 30, 2021, \$0.007 will be transferred; and after June 30, 2021, no transfer shall be made to the Wireless Carrier Reimbursement Fund.
- (C) \$0.007 shall be used to cover the Department's administrative costs.
- (2) After disbursements under paragraph (1) of this subsection (b), all remaining funds in the Statewide 9-1-1 Fund shall be disbursed in the following priority order:
 - (A) The Fund will pay monthly to:
 - (i) the 9-1-1 Authorities that imposed surcharges under Section 15.3 of this Act and were required to report to the Illinois Commerce Commission under Section 27 of the Wireless Emergency Telephone Safety Act on October 1, 2014, except a 9-1-1 Authority in a municipality with a

population in excess of 500,000, an amount equal to the average monthly wireline and VoIP surcharge revenue attributable to the most recent 12-month period reported to the Department under that Section for the October 1, 2014 filing, subject to the power of the Department to investigate the amount reported and adjust the number by order under Article X of the Public Utilities Act, so that the monthly amount paid under this item accurately reflects one-twelfth of the aggregate wireline and VoIP surcharge revenue properly attributable to the most recent 12-month period reported to the Commission; or

(ii) county qualified governmental entities that did not impose a surcharge under Section 15.3 as of December 31, 2015, and counties that did not impose a surcharge as of June 30, 2015, an amount equivalent to their population multiplied by .37 multiplied by the rate of \$0.69; counties that are not county qualified governmental entities and that did not impose a surcharge as of December 31, 2015, shall not begin to receive the payment provided for in this subsection until E9-1-1 and wireless E9-1-1 services are provided within their counties; or

(iii) counties without 9-1-1 service that had

a	surc	harge	in	place	by	Dece	ember	31,	2015,	an
am	ount	equiv	ralen	t to	thei	r po	pulat	ion m	ultipl	ied
bу	.37	mult	cipli	ed b	y th	eir	surch	narge	rate	as
es	tabli	shed b	oy th	e ref	erenc	dum.				

- (B) All 9-1-1 network costs for systems outside of municipalities with a population of at least 500,000 shall be paid by the Department directly to the vendors.
- (C) All expenses incurred by the Administrator and the Statewide 9-1-1 Advisory Board and costs associated with procurement under Section 15.6b including requests for information and requests for proposals.
- (D) Funds may be held in reserve by the Statewide 9-1-1 Advisory Board and disbursed by the Department for grants under Sections 15.4a, 15.4b, and for NG9-1-1 expenses up to \$12.5 million per year in State fiscal years 2016 and 2017; up to \$13.5 million in State fiscal year 2018; up to \$14.4 million in State fiscal year 2019; up to \$15.3 million in State fiscal year 2020; up to \$16.2 million in State fiscal year 2021; up to \$23.1 million in State fiscal year 2022; and up to \$17.0 million per year for State fiscal year 2023 and each year thereafter.
- (E) All remaining funds per remit month shall be used to make monthly proportional grants to the

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appropriate 9-1-1 Authority currently taking wireless
9-1-1 based upon the United States Postal Zip Code of
the billing addresses of subscribers of wireless
carriers.

- (c) The moneys deposited into the Statewide 9-1-1 Fund under this Section shall not be subject to administrative charges or chargebacks unless otherwise authorized by this Act.
- (d) Whenever two or more 9-1-1 Authorities consolidate, the resulting Joint Emergency Telephone System Board shall be entitled to the monthly payments that had theretofore been made to each consolidating 9-1-1 Authority. Any reserves held by any consolidating 9-1-1 Authority shall be transferred to the resulting Joint Emergency Telephone System Board. Whenever a county that has no 9-1-1 service as of January 1, 2016 enters into an agreement to consolidate to create or join a Joint Emergency Telephone System Board, the Joint Emergency Telephone System Board shall be entitled to the monthly payments that would have otherwise been paid to the county if it had provided 9-1-1 service.
- (e) Absent an enacted appropriation in any State fiscal year, this subsection shall constitute a continuing appropriation to the Department of all amounts necessary for the purpose of making distributions as provided in subsection (b). If an appropriation to the Department of the amounts set forth in subsection (b) is enacted on or after July 1 of any calendar year, then the continuing appropriation shall

- 1 <u>discontinue</u> for that State fiscal year, and the enacted
- 2 appropriation shall supersede. The appropriation authority
- 3 granted in this amendatory Act of the 99th General Assembly
- 4 shall be valid for State fiscal years beginning on or after
- 5 July 1, 2015.
- 6 (Source: P.A. 99-6, eff. 1-1-16.)
- 7 Section 20. The Riverboat Gambling Act is amended by
- 8 changing Sections 12 and 13 as follows:
- 9 (230 ILCS 10/12) (from Ch. 120, par. 2412)
- 10 Sec. 12. Admission tax; fees.
- 11 (a) A tax is hereby imposed upon admissions to riverboats
- 12 operated by licensed owners authorized pursuant to this Act.
- 13 Until July 1, 2002, the rate is \$2 per person admitted. From
- 14 July 1, 2002 until July 1, 2003, the rate is \$3 per person
- admitted. From July 1, 2003 until August 23, 2005 (the
- 16 effective date of Public Act 94-673), for a licensee that
- admitted 1,000,000 persons or fewer in the previous calendar
- 18 year, the rate is \$3 per person admitted; for a licensee that
- admitted more than 1,000,000 but no more than 2,300,000 persons
- 20 in the previous calendar year, the rate is \$4 per person
- 21 admitted; and for a licensee that admitted more than 2,300,000
- 22 persons in the previous calendar year, the rate is \$5 per
- person admitted. Beginning on August 23, 2005 (the effective
- 24 date of Public Act 94-673), for a licensee that admitted

- 1,000,000 persons or fewer in calendar year 2004, the rate is 2 \$2 per person admitted, and for all other licensees, including 3 licensees that were not conducting gambling operations in 2004,
- the rate is \$3 per person admitted. This admission tax is imposed upon the licensed owner conducting gambling.
 - (1) The admission tax shall be paid for each admission, except that a person who exits a riverboat gambling facility and reenters that riverboat gambling facility within the same gaming day shall be subject only to the initial admission tax.
 - (2) (Blank).
 - (3) The riverboat licensee may issue tax-free passes to actual and necessary officials and employees of the licensee or other persons actually working on the riverboat.
 - (4) The number and issuance of tax-free passes is subject to the rules of the Board, and a list of all persons to whom the tax-free passes are issued shall be filed with the Board.
 - (a-5) A fee is hereby imposed upon admissions operated by licensed managers on behalf of the State pursuant to Section 7.3 at the rates provided in this subsection (a-5). For a licensee that admitted 1,000,000 persons or fewer in the previous calendar year, the rate is \$3 per person admitted; for a licensee that admitted more than 1,000,000 but no more than 2,300,000 persons in the previous calendar year, the rate is \$4

- per person admitted; and for a licensee that admitted more than 2,300,000 persons in the previous calendar year, the rate is \$5 3 per person admitted.
 - (1) The admission fee shall be paid for each admission.
 - (2) (Blank).
 - (3) The licensed manager may issue fee-free passes to actual and necessary officials and employees of the manager or other persons actually working on the riverboat.
 - (4) The number and issuance of fee-free passes is subject to the rules of the Board, and a list of all persons to whom the fee-free passes are issued shall be filed with the Board.
 - (b) From the tax imposed under subsection (a) and the fee imposed under subsection (a-5), a municipality shall receive from the State \$1 for each person embarking on a riverboat docked within the municipality, and a county shall receive \$1 for each person embarking on a riverboat docked within the county but outside the boundaries of any municipality. The municipality's or county's share shall be collected by the Board on behalf of the State and remitted quarterly by the State, subject to appropriation, to the treasurer of the unit of local government for deposit in the general fund. Absent an enacted appropriation in any State fiscal year, this subsection (b) shall constitute a continuing appropriation of all amounts necessary for the purpose of making distributions to municipalities and counties as provided in this subsection (b).

- If an appropriation of the amounts set forth in this subsection

 (b) is enacted on or after July 1 of any calendar year, then

 the continuing appropriation shall discontinue for that State

 fiscal year, and the enacted appropriation shall supersede. The

 appropriation authority granted in this amendatory Act of the

 99th General Assembly shall be valid for State fiscal years

 beginning on or after July 1, 2015.
 - (c) The licensed owner shall pay the entire admission tax to the Board and the licensed manager shall pay the entire admission fee to the Board. Such payments shall be made daily. Accompanying each payment shall be a return on forms provided by the Board which shall include other information regarding admissions as the Board may require. Failure to submit either the payment or the return within the specified time may result in suspension or revocation of the owners or managers license.
 - (d) The Board shall administer and collect the admission tax imposed by this Section, to the extent practicable, in a manner consistent with the provisions of Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9 and 10 of the Retailers' Occupation Tax Act and Section 3-7 of the Uniform Penalty and Interest Act.
- 22 (Source: P.A. 95-663, eff. 10-11-07; 96-1392, eff. 1-1-11.)
- 23 (230 ILCS 10/13) (from Ch. 120, par. 2413)
- Sec. 13. Wagering tax; rate; distribution.
- 25 (a) Until January 1, 1998, a tax is imposed on the adjusted

- gross receipts received from gambling games authorized under this Act at the rate of 20%.
- 3 (a-1) From January 1, 1998 until July 1, 2002, a privilege 4 tax is imposed on persons engaged in the business of conducting 5 riverboat gambling operations, based on the adjusted gross 6 receipts received by a licensed owner from gambling games 7 authorized under this Act at the following rates:
- 8 15% of annual adjusted gross receipts up to and including \$25,000,000;
- 20% of annual adjusted gross receipts in excess of \$25,000,000 but not exceeding \$50,000,000;
- 25% of annual adjusted gross receipts in excess of \$50,000,000 but not exceeding \$75,000,000;
- 30% of annual adjusted gross receipts in excess of \$75,000,000 but not exceeding \$100,000,000;
- 35% of annual adjusted gross receipts in excess of \$100,000,000.
- is imposed on persons engaged in the business of conducting riverboat gambling operations, other than licensed managers conducting riverboat gambling operations on behalf of the State, based on the adjusted gross receipts received by a licensed owner from gambling games authorized under this Act at the following rates:
- 25 15% of annual adjusted gross receipts up to and including \$25,000,000;

1	22.5% of annual adjusted gross receipts in excess of
2	\$25,000,000 but not exceeding \$50,000,000;
3	27.5% of annual adjusted gross receipts in excess of
4	\$50,000,000 but not exceeding \$75,000,000;
5	32.5% of annual adjusted gross receipts in excess of
6	\$75,000,000 but not exceeding \$100,000,000;
7	37.5% of annual adjusted gross receipts in excess of
8	\$100,000,000 but not exceeding \$150,000,000;
9	45% of annual adjusted gross receipts in excess of
10	\$150,000,000 but not exceeding \$200,000,000;
11	50% of annual adjusted gross receipts in excess of
12	\$200,000,000.
13	(a-3) Beginning July 1, 2003, a privilege tax is imposed on
14	persons engaged in the business of conducting riverboat
15	gambling operations, other than licensed managers conducting
16	riverboat gambling operations on behalf of the State, based on
17	the adjusted gross receipts received by a licensed owner from
18	gambling games authorized under this Act at the following
19	rates:
20	15% of annual adjusted gross receipts up to and
21	including \$25,000,000;
22	27.5% of annual adjusted gross receipts in excess of
23	\$25,000,000 but not exceeding \$37,500,000;
24	32.5% of annual adjusted gross receipts in excess of
25	\$37,500,000 but not exceeding \$50,000,000;
26	37.5% of annual adjusted gross receipts in excess of

- 1 \$50,000,000 but not exceeding \$75,000,000;
- 2 45% of annual adjusted gross receipts in excess of
- 3 \$75,000,000 but not exceeding \$100,000,000;
- 4 50% of annual adjusted gross receipts in excess of
- 5 \$100,000,000 but not exceeding \$250,000,000;
- 6 70% of annual adjusted gross receipts in excess of
- 7 \$250,000,000.
- 8 An amount equal to the amount of wagering taxes collected
- 9 under this subsection (a-3) that are in addition to the amount
- 10 of wagering taxes that would have been collected if the
- 11 wagering tax rates under subsection (a-2) were in effect shall
- 12 be paid into the Common School Fund.
- The privilege tax imposed under this subsection (a-3) shall
- 14 no longer be imposed beginning on the earlier of (i) July 1,
- 15 2005; (ii) the first date after June 20, 2003 that riverboat
- 16 gambling operations are conducted pursuant to a dormant
- 17 license; or (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. For the purposes of this subsection
- 21 (a-3), the term "dormant license" means an owners license that
- 22 is authorized by this Act under which no riverboat gambling
- operations are being conducted on June 20, 2003.
- 24 (a-4) Beginning on the first day on which the tax imposed
- 25 under subsection (a-3) is no longer imposed, a privilege tax is
- 26 imposed on persons engaged in the business of conducting

- 1 riverboat gambling operations, other than licensed managers
- 2 conducting riverboat gambling operations on behalf of the
- 3 State, based on the adjusted gross receipts received by a
- 4 licensed owner from gambling games authorized under this Act at
- 5 the following rates:
- 6 15% of annual adjusted gross receipts up to and
- 7 including \$25,000,000;
- 8 22.5% of annual adjusted gross receipts in excess of
- 9 \$25,000,000 but not exceeding \$50,000,000;
- 10 27.5% of annual adjusted gross receipts in excess of
- \$50,000,000 but not exceeding \$75,000,000;
- 12 32.5% of annual adjusted gross receipts in excess of
- 13 \$75,000,000 but not exceeding \$100,000,000;
- 37.5% of annual adjusted gross receipts in excess of
- 15 \$100,000,000 but not exceeding \$150,000,000;
- 16 45% of annual adjusted gross receipts in excess of
- 17 \$150,000,000 but not exceeding \$200,000,000;
- 18 50% of annual adjusted gross receipts in excess of
- 19 \$200,000,000.
- 20 (a-8) Riverboat gambling operations conducted by a
- 21 licensed manager on behalf of the State are not subject to the
- tax imposed under this Section.
- 23 (a-10) The taxes imposed by this Section shall be paid by
- the licensed owner to the Board not later than 5:00 o'clock
- p.m. of the day after the day when the wagers were made.
- (a-15) If the privilege tax imposed under subsection (a-3)

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is no longer imposed pursuant to item (i) of the last paragraph of subsection (a-3), then by June 15 of each year, each owners licensee, other than an owners licensee that admitted 1,000,000 persons or fewer in calendar year 2004, must, in addition to the payment of all amounts otherwise due under this Section, pay to the Board a reconciliation payment in the amount, if any, by which the licensed owner's base amount exceeds the amount of net privilege tax paid by the licensed owner to the Board in the then current State fiscal year. A licensed owner's net privilege tax obligation due for the balance of the State fiscal year shall be reduced up to the total of the amount paid by the licensed owner in its June 15 reconciliation payment. The obligation imposed by this subsection (a-15) is binding on any person, firm, corporation, or other entity that acquires an ownership interest in any such owners license. The obligation imposed under this subsection (a-15) terminates on the earliest of: (i) July 1, 2007, (ii) the first day after the effective date of this amendatory Act of the 94th General Assembly that riverboat gambling operations are conducted pursuant to a dormant license, (iii) the first day that riverboat gambling operations are conducted under the authority of an owners license that is in addition to the 10 owners licenses initially authorized under this Act, or (iv) the first day that a licensee under the Illinois Horse Racing Act of 1975 conducts gaming operations with slot machines or other electronic gaming devices. The Board must reduce the obligation imposed under

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this subsection (a-15) by an amount the Board deems reasonable 1 2 for any of the following reasons: (A) an act or acts of God, (B) an act of bioterrorism or terrorism or a bioterrorism or 3 terrorism threat that was investigated by a law enforcement 5 agency, or (C) a condition beyond the control of the owners 6 licensee that does not result from any act or omission by the 7 owners licensee or any of its agents and that poses a hazardous 8 threat to the health and safety of patrons. If an owners 9 licensee pays an amount in excess of its liability under this 10 Section, the Board shall apply the overpayment to future 11 payments required under this Section.

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

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

"Base amount" means the following:

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

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

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

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

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

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

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

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

"Dormant license" has the meaning ascribed to it in

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1 subsection (a-3).

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

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

(b) Until January 1, 1998, 25% of the tax revenue deposited in the State Gaming Fund under this Section shall be paid, subject to appropriation by the General Assembly, to the unit of local government which is designated as the home dock of the riverboat. Beginning January 1, 1998, from the tax revenue deposited in the State Gaming Fund under this Section, an amount equal to 5% of adjusted gross receipts generated by a riverboat shall be paid monthly, subject to appropriation by the General Assembly, to the unit of local government that is designated as the home dock of the riverboat. From the tax revenue deposited in the State Gaming Fund pursuant to riverboat gambling operations conducted by a licensed manager on behalf of the State, an amount equal to 5% of adjusted gross receipts generated pursuant to those riverboat operations shall be paid monthly, subject to appropriation by the General Assembly, to the unit of local government that is

- designated as the home dock of the riverboat upon which those riverboat gambling operations are conducted.
 - (c) Appropriations, as approved by the General Assembly, may be made from the State Gaming Fund to the Board (i) for the administration and enforcement of this Act and the Video Gaming Act, (ii) for distribution to the Department of State Police and to the Department of Revenue for the enforcement of this Act, and (iii) to the Department of Human Services for the administration of programs to treat problem gambling.
 - (c-5) Before May 26, 2006 (the effective date of Public Act 94-804) and beginning on the effective date of this amendatory Act of the 95th General Assembly, unless any organization licensee under the Illinois Horse Racing Act of 1975 begins to operate a slot machine or video game of chance under the Illinois Horse Racing Act of 1975 or this Act, after the payments required under subsections (b) and (c) have been made, an amount equal to 15% of the adjusted gross receipts of (1) an owners licensee that relocates pursuant to Section 11.2, (2) an owners licensee conducting riverboat gambling operations pursuant to an owners licensee that is initially issued after June 25, 1999, or (3) the first riverboat gambling operations conducted by a licensed manager on behalf of the State under Section 7.3, whichever comes first, shall be paid from the State Gaming Fund into the Horse Racing Equity Fund.
 - (c-10) Each year the General Assembly shall appropriate from the General Revenue Fund to the Education Assistance Fund

an amount equal to the amount paid into the Horse Racing Equity

Fund pursuant to subsection (c-5) in the prior calendar year.

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

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

(c-25) On July 1, 2013 and each July 1 thereafter, \$1,600,000 shall be transferred from the State Gaming Fund to the Chicago State University Education Improvement Fund.

(c-30) On July 1, 2013 or as soon as possible thereafter, \$92,000,000 shall be transferred from the State Gaming Fund to the School Infrastructure Fund and \$23,000,000 shall be transferred from the State Gaming Fund to the Horse Racing

- 1 Equity Fund.
- 2 (c-35) Beginning on July 1, 2013, in addition to any amount
- 3 transferred under subsection (c-30) of this Section,
- 4 \$5,530,000 shall be transferred monthly from the State Gaming
- 5 Fund to the School Infrastructure Fund.
- 6 (d) From time to time, the Board shall transfer the
- 7 remainder of the funds generated by this Act into the Education
- 8 Assistance Fund, created by Public Act 86-0018, of the State of
- 9 Illinois.
- 10 (e) Nothing in this Act shall prohibit the unit of local
- 11 government designated as the home dock of the riverboat from
- 12 entering into agreements with other units of local government
- in this State or in other states to share its portion of the
- 14 tax revenue.
- 15 (f) To the extent practicable, the Board shall administer
- and collect the wagering taxes imposed by this Section in a
- manner consistent with the provisions of Sections 4, 5, 5a, 5b,
- 18 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of the
- 19 Retailers' Occupation Tax Act and Section 3-7 of the Uniform
- 20 Penalty and Interest Act.
- 21 (g) Absent an enacted appropriation in any State fiscal
- 22 year, this subsection shall constitute a continuing
- 23 appropriation from the State Gaming Fund of all amounts
- 24 necessary for the purpose of making distributions and transfers
- as provided in this Section. If an appropriation of the amounts
- 26 set forth in this Section is enacted on or after July 1 of any

- 1 calendar year, then the continuing appropriation shall
- 2 discontinue for that State fiscal year, and the enacted
- 3 appropriation shall supersede. The appropriation authority
- 4 granted in this amendatory Act of the 99th General Assembly
- 5 shall be valid for State fiscal years beginning on or after
- 6 July 1, 2015.
- 7 (Source: P.A. 98-18, eff. 6-7-13.)
- 8 Section 25. The Video Gaming Act is amended by changing
- 9 Section 75 as follows:
- 10 (230 ILCS 40/75)
- 11 Sec. 75. Revenue sharing; Local Government Video Gaming
- 12 Distributive Fund.
- 13 (a) As soon as may be after the first day of each month,
- 14 the Department of Revenue shall allocate among those
- 15 municipalities and counties of this State that have not
- 16 prohibited video gaming pursuant to Section 27 or Section 70
- 17 the amount available in the Local Government Video Gaming
- 18 Distributive Fund, a special fund in the State Treasury, as
- 19 provided in Section 60. The Department shall then certify such
- 20 allocations to the State Comptroller, who shall pay over to
- 21 those eligible municipalities and counties the respective
- amounts allocated to them. The amount of such funds allocable
- to each such municipality and county shall be in proportion to
- the tax revenue generated from video gaming within the eligible

- 1 municipality or county compared to the tax revenue generated 2 from video gaming Statewide.
 - (b) The amounts allocated and paid to a municipality or county of this State pursuant to the provisions of this Section may be used for any general corporate purpose authorized for that municipality or county.
 - (c) Upon determination by the Department that an amount has been paid pursuant to this Section in excess of the amount to which the county or municipality receiving such payment was entitled, the county or municipality shall, upon demand by the Department, repay such amount. If such repayment is not made within a reasonable time, the Department shall withhold from future payments an amount equal to such overpayment. The Department shall redistribute the amount of such payment to the county or municipality entitled thereto.
 - year, this subsection (d) shall constitute a continuing appropriation from the Local Government Video Gaming Distributive Fund of all amounts necessary for the purpose of making distributions to municipalities and counties as provided in this Section. If an appropriation of the amounts set forth in this Section is enacted on or after July 1 of any calendar year, then the continuing appropriation shall discontinue for that State fiscal year, and the enacted appropriation shall supersede. The appropriation authority granted in this amendatory Act of the 99th General Assembly

- 1 <u>shall be valid for State fiscal years beginning on or after</u>
- 2 July 1, 2015.
- 3 (Source: P.A. 96-34, eff. 7-13-09.)
- 4 Section 99. Effective date. This Act takes effect upon
- 5 becoming law.