



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB2451

Introduced 1/30/2018, by Sen. Neil Anderson

SYNOPSIS AS INTRODUCED:

230 ILCS 10/12

from Ch. 120, par. 2412

Amends the Riverboat Gambling Act. Provides that the tax upon admissions to all riverboats is \$3 per person. If a county provides for the police protection of a riverboat within the boundaries of a municipality in that county and the licensee admitted 1,000,000 or fewer persons in calendar year 2004, provides that, from the admission tax and a fee imposed upon admissions operated by licensed managers, the county shall receive \$1 from the State for each person embarking on the riverboat and the municipality shall receive \$1 from the State for each person embarking on the riverboat. Provides that these amounts 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. Effective immediately.

LRB100 17855 SMS 33038 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning gaming.

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

4 Section 5. The Riverboat Gambling Act is amended by
5 changing Section 12 as follows:

6 (230 ILCS 10/12) (from Ch. 120, par. 2412)

7 Sec. 12. Admission tax; fees.

8 (a) A tax of \$3 per person is hereby imposed upon
9 admissions to riverboats operated by licensed owners
10 authorized pursuant to this Act. ~~Until July 1, 2002, the rate~~
11 ~~is \$2 per person admitted. From July 1, 2002 until July 1,~~
12 ~~2003, the rate is \$3 per person admitted. From July 1, 2003~~
13 ~~until August 23, 2005 (the effective date of Public Act~~
14 ~~94-673), for a licensee that admitted 1,000,000 persons or~~
15 ~~fewer in the previous calendar year, the rate is \$3 per person~~
16 ~~admitted; for a licensee that admitted more than 1,000,000 but~~
17 ~~no more than 2,300,000 persons in the previous calendar year,~~
18 ~~the rate is \$4 per person admitted; and for a licensee that~~
19 ~~admitted more than 2,300,000 persons in the previous calendar~~
20 ~~year, the rate is \$5 per person admitted. Beginning on August~~
21 ~~23, 2005 (the effective date of Public Act 94-673), for a~~
22 ~~licensee that admitted 1,000,000 persons or fewer in calendar~~
23 ~~year 2004, the rate is \$2 per person admitted, and for all~~

1 ~~other licensees, including licensees that were not conducting~~
2 ~~gambling operations in 2004, the rate is \$3 per person~~
3 ~~admitted.~~ This admission tax is imposed upon the licensed owner
4 conducting gambling.

5 (1) The admission tax shall be paid for each admission,
6 except that a person who exits a riverboat gambling
7 facility and reenters that riverboat gambling facility
8 within the same gaming day shall be subject only to the
9 initial admission tax.

10 (2) (Blank).

11 (3) The riverboat licensee may issue tax-free passes to
12 actual and necessary officials and employees of the
13 licensee or other persons actually working on the
14 riverboat.

15 (4) The number and issuance of tax-free passes is
16 subject to the rules of the Board, and a list of all
17 persons to whom the tax-free passes are issued shall be
18 filed with the Board.

19 (a-5) A fee is hereby imposed upon admissions operated by
20 licensed managers on behalf of the State pursuant to Section
21 7.3 at the rates provided in this subsection (a-5). For a
22 licensee that admitted 1,000,000 persons or fewer in the
23 previous calendar year, the rate is \$3 per person admitted; for
24 a licensee that admitted more than 1,000,000 but no more than
25 2,300,000 persons in the previous calendar year, the rate is \$4
26 per person admitted; and for a licensee that admitted more than

1 2,300,000 persons in the previous calendar year, the rate is \$5
2 per person admitted.

3 (1) The admission fee shall be paid for each admission.

4 (2) (Blank).

5 (3) The licensed manager may issue fee-free passes to
6 actual and necessary officials and employees of the manager
7 or other persons actually working on the riverboat.

8 (4) The number and issuance of fee-free passes is
9 subject to the rules of the Board, and a list of all
10 persons to whom the fee-free passes are issued shall be
11 filed with the Board.

12 (b) Except as provided in subsection (b-5), from ~~From~~ the
13 tax imposed under subsection (a) and the fee imposed under
14 subsection (a-5), a municipality shall receive from the State
15 \$1 for each person embarking on a riverboat docked within the
16 municipality, and a county shall receive \$1 for each person
17 embarking on a riverboat docked within the county but outside
18 the boundaries of any municipality. The municipality's or
19 county's share shall be collected by the Board on behalf of the
20 State and remitted quarterly by the State, subject to
21 appropriation, to the treasurer of the unit of local government
22 for deposit in the general fund.

23 (b-5) If a county provides for the police protection of a
24 riverboat within the boundaries of a municipality in that
25 county and the licensee admitted 1,000,000 or fewer persons in
26 calendar year 2004, then, from the tax imposed under subsection

1 (a) and the fee imposed under subsection (a-5), the county
2 shall receive \$1 from the State for each person embarking on
3 the riverboat and the municipality shall receive \$1 from the
4 State for each person embarking on the riverboat. These amounts
5 shall be collected by the Board on behalf of the State and
6 remitted quarterly by the State, subject to appropriation, to
7 the treasurer of the unit of local government for deposit in
8 the general fund.

9 (c) The licensed owner shall pay the entire admission tax
10 to the Board and the licensed manager shall pay the entire
11 admission fee to the Board. Such payments shall be made daily.
12 Accompanying each payment shall be a return on forms provided
13 by the Board which shall include other information regarding
14 admissions as the Board may require. Failure to submit either
15 the payment or the return within the specified time may result
16 in suspension or revocation of the owners or managers license.

17 (d) The Board shall administer and collect the admission
18 tax imposed by this Section, to the extent practicable, in a
19 manner consistent with the provisions of Sections 4, 5, 5a, 5b,
20 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9 and 10 of the
21 Retailers' Occupation Tax Act and Section 3-7 of the Uniform
22 Penalty and Interest Act.

23 (Source: P.A. 95-663, eff. 10-11-07; 96-1392, eff. 1-1-11.)

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