



Sen. Patrick J. Joyce

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1 AMENDMENT TO HOUSE BILL 2724

2 AMENDMENT NO. _____. Amend House Bill 2724 by replacing
3 everything after the enacting clause with the following:

4 "Section 10. The Illinois Income Tax Act is amended by
5 adding Section 253 as follows:

6 (35 ILCS 5/253 new)

7 Sec. 253. Backstretch assistance tax credit.

8 (a) As used in this Section:

9 "Backstretch worker" means any individual employed or
10 contracted to perform duties within the stabling and training
11 areas of a licensed horse racing facility, commonly referred
12 to as the "backstretch", including, but not limited to:

13 (1) grooms responsible for the daily care, feeding,
14 grooming, and monitoring of racehorses;

15 (2) hotwalkers who cool down horses following exercise
16 or competition;

1 (3) exercise riders who ride horses during training
2 sessions to maintain fitness and readiness;

3 (4) stable hands who clean stalls, manage feed, and
4 assist with general maintenance;

5 (5) trainers overseeing the conditioning, preparation,
6 and racing strategy of horses;

7 (6) farriers providing hoof care and shoeing services;
8 and

9 (7) veterinary personnel administering medical
10 treatment and preventive care.

11 "Organization licensee" means any person or entity with an
12 organization license issued under the Illinois Horse Racing
13 Act of 1975.

14 "Placed in service" means the date when the property is
15 placed in a condition or state of readiness and availability
16 for a specifically assigned function.

17 "Qualified project capital infrastructure improvements"
18 means any permanent, nonrecurring investment in physical
19 assets located within or directly serving the backstretch area
20 of a licensed horse racing venue, undertaken to enhance the
21 safety, functionality, habitability, or operational efficiency
22 of the facility. "Qualified project capital infrastructure
23 improvements" must be capital in nature, with a useful life of
24 at least 5 years, and may include, but are not limited to:

25 (1) structural upgrades, such as the renovation,
26 repair, or replacement of dormitories, stables, barns,

1 tack rooms, wash racks, and other horse care or worker
2 housing facilities;

3 (2) utility systems, such as the installation or
4 modernization of water, sewer, electrical, HVAC, and fire
5 suppression systems serving the backstretch;

6 (3) sanitation and health facilities, such as the
7 construction or enhancement of restrooms, showers, laundry
8 areas, medical or veterinary stations, and food
9 preparation areas;

10 (4) safety and accessibility improvements, such as
11 upgrades to lighting, walkways, fencing, emergency access
12 routes, and Americans with Disabilities Act-compliant
13 infrastructure;

14 (5) technology and communications infrastructure, such
15 as the deployment of broadband, security systems, and
16 digital infrastructure supporting worker welfare and
17 operational oversight; and

18 (6) environmental enhancements, such as stormwater
19 management systems, energy-efficient retrofits, and
20 sustainable design features that reduce environmental
21 impact.

22 (b) For taxable years beginning on or after January 1,
23 2026 and ending on or before December 31, 2030, each taxpayer
24 that is an organization licensee under the Illinois Horse
25 Racing Act of 1975 is entitled to a credit against the taxes
26 imposed by subsections (a) and (b) of Section 201 in an

1 aggregate amount equal to 100% of eligible expenditures up to
2 \$9,000,000 for qualified project capital infrastructure
3 improvements for housing and other facilities that benefit
4 backstretch workers at an organization licensee facility
5 operating on the effective date of this amendatory Act of the
6 104th General Assembly. For each taxable year, the amount of
7 the tax credit for each taxpayer with eligible expenditures
8 shall be determined by the Illinois Racing Board. The Illinois
9 Racing Board shall not award to any taxpayer credits under
10 this Section in an amount that is greater than \$9,000,000 in
11 the aggregate for taxable years beginning on or after January
12 1, 2026 and ending on or before December 31, 2030.

13 (c) To obtain a tax credit certificate pursuant to this
14 Section, the taxpayer must apply with the Illinois Racing
15 Board. The Illinois Racing Board shall determine whether an
16 expenditure qualifies for the credit under this Section based
17 on whether it includes improvements for backstretch workers
18 and facilities that benefit the backstretch workers. The
19 Illinois Racing Board shall determine the amount of eligible
20 expenditures within 45 days after receipt of a complete
21 application. The taxpayer must provide to the Illinois Racing
22 Board a third-party cost certification conducted by a
23 certified public accountant verifying the eligible and
24 noneligible expenditures. The accountant shall provide
25 appropriate review and testing of invoices. The Illinois
26 Racing Board is authorized, but not required, to accept the

1 third-party cost certification to determine the amount of
2 eligible expenditures and all required permits with final
3 sign-offs from the jurisdiction where the improvements were
4 made. Project costs shall not include the organization
5 licensee's organization gaming facility or other property not
6 related to housing and other facilities that benefit
7 backstretch workers.

8 (d) Upon satisfactory review of the application, the
9 Illinois Racing Board shall issue a tax credit certificate to
10 the taxpayer stating the amount of the tax credit to which the
11 taxpayer is entitled for that tax year. The credit shall be
12 claimed in the taxable year in which the tax credit
13 certificate is issued. A person claiming the credit allowed
14 under this Section shall attach to the person's Illinois
15 income tax return a copy of the tax credit certificate issued
16 by the Illinois Racing Board.

17 (e) If the taxpayer is a partnership or Subchapter S
18 corporation, the credit shall be allowed to the partners or
19 shareholders in accordance with the provisions of Section 251.

20 (f) The credit may not reduce the taxpayer's liability to
21 less than zero. If the amount of the credit exceeds the tax
22 liability for the year, whether it exceeds the original
23 liability or the liability as later amended, such excess may
24 be carried forward and applied to the tax liability of the 5
25 taxable years following the excess credit year. The credit
26 shall be applied to the earliest year for which there is a tax

1 liability. If there are credits from more than one tax year
2 that are available to offset a liability, the earlier credit
3 shall be applied first.

4 (g) A taxpayer claiming the credit provided by this
5 Section must maintain and record any information that the
6 Department may require regarding the project for which the
7 credit is claimed.

8 (h) The Department may adopt rules to implement and
9 administer this Section.

10 (i) The Illinois Racing Board may adopt rules to implement
11 and administer this tax credit program, including rules
12 concerning applications for the tax credit.

13 Section 15. The Illinois Horse Racing Act of 1975 is
14 amended by changing Sections 3.075, 19, 19.5, 20, and 26 and by
15 adding Section 19.10 as follows:

16 (230 ILCS 5/3.075)

17 Sec. 3.075. (a) "Host track" means the organization
18 licensee (i) conducting live thoroughbred racing between the
19 hours of 6:30 a.m. and 6:30 p.m. from the first day to the last
20 day of its horse racing meet as awarded by the Board (including
21 all days within that period when no live racing occurs),
22 except as otherwise provided in subsections (c) and (e) of
23 this Section, or (ii) conducting live standardbred racing
24 between the hours of 6:30 p.m. to 6:30 a.m. of the following

1 day from the first day to the last day of its horse racing meet
2 as awarded by the Board (including all days within that period
3 when no live racing occurs, except as otherwise provided in
4 subsections (b), (d), and (e) of this Section); provided that
5 the organization licensee conducts live racing no fewer than 5
6 days per week with no fewer than 9 races per day, unless a
7 lesser schedule of live racing is the result of (1) weather,
8 unsafe track conditions, or other acts of God; (2) an
9 agreement between the organization licensee and the
10 associations representing the largest number of owners,
11 trainers, and standardbred drivers who race horses at that
12 organization licensee's race meeting, with the Board's
13 consent; or (3) a decision by the Board after a public hearing
14 (in which the associations representing the owners, trainers,
15 jockeys, or standardbred drivers who race horses at that
16 organization licensee's race meeting shall participate) either
17 at the time racing dates are awarded or after those dates are
18 awarded due to changed financial circumstances, upon a written
19 petition from the organization licensee, accompanied by
20 supporting financial data as requested by the Board, stating
21 that the organization licensee has and will continue to incur
22 significant financial losses. No organization licensee
23 conducting its race meeting in a county bordering the
24 Mississippi River and having a population greater than 230,000
25 or Macon County may be a host track for its race meeting.

26 (b) (Blank).

1 (c) (Blank).

2 (d) Notwithstanding the provisions of subsection (a) of
3 this Section and except as otherwise provided in subsection
4 (e) of this Section, in the event that 2 organization
5 licensees conduct their standardbred race meetings
6 concurrently on any date after January 1, 1996, between the
7 hours of 6:30 p.m. and 6:30 a.m., the organization licensee
8 awarded the most racing dates between 6:30 p.m. and 6:30 a.m.
9 during the calendar year in which that concurrent racing
10 occurs will be deemed the host track, provided that the 2
11 organization licensees collectively conduct live standardbred
12 racing between 6:30 p.m. and 6:30 a.m. during the week in which
13 concurrent race meetings occur no less than 5 days per week
14 with no less than 9 races per day. During each week of the
15 calendar year in which 2 organization licensees are conducting
16 live standardbred race meetings between 6:30 p.m. and 6:30
17 a.m., if there is any day in that week on which only one
18 organization licensee is conducting a standardbred race
19 meeting between 6:30 p.m. and 6:30 a.m., that organization
20 licensee shall be the host track provided that the 2
21 organization licensees collectively conduct live standardbred
22 racing between 6:30 p.m. and 6:30 a.m. during the week in which
23 concurrent race meetings occur no less than 5 days per week
24 with no less than 9 races per day. During each week of the
25 calendar year in which 2 organization licensees are
26 concurrently conducting live standardbred race meetings on one

1 or more days between 6:30 p.m. and 6:30 a.m., if there is any
2 day in that week on which no organization licensee is
3 conducting a standardbred race meeting between 6:30 p.m. and
4 6:30 a.m., the organization licensee conducting a standardbred
5 race meeting during that week and time period that has been
6 awarded the most racing dates during the calendar year between
7 6:30 p.m. and 6:30 a.m. shall be the host track, provided that
8 the 2 organization licensees collectively conduct live
9 standardbred racing between 6:30 p.m. and 6:30 a.m. during the
10 week in which concurrent race meetings occur no less than 5
11 days per week with no less than 9 races per day. The
12 requirement in this subsection (d) that live racing be
13 conducted no less than 5 days per week with no less than 9
14 races per day shall be subject to exceptions set forth in items
15 (1), (2), and (3) of subsection (a) of Section 3.075.

16 (e) During any calendar period in which no organization
17 licensee has been awarded a thoroughbred race meeting, the
18 host track, between the hours of 6:30 a.m. and 6:30 p.m. of
19 such period, shall be an organization licensee determined by
20 the Board, provided the organization licensee has been awarded
21 a thoroughbred race meeting in the current year and is
22 eligible to be a host track.

23 (Source: P.A. 91-40, eff. 6-25-99.)

24 (230 ILCS 5/19) (from Ch. 8, par. 37-19)

25 Sec. 19. (a) No organization license may be granted to

1 conduct a horse race meeting:

2 (1) except as provided in subsection (c) of Section 21
3 of this Act, to any person at any place within 35 miles of
4 any other place licensed by the Board to hold a race
5 meeting on the same date during the same hours, the
6 mileage measurement used in this paragraph (1) ~~subsection~~
7 ~~(a)~~ shall be certified to the Board by the Bureau of
8 Systems and Services in the Illinois Department of
9 Transportation as the most commonly used public way of
10 vehicular travel;

11 (1.5) except as provided in Section 19.10 of this Act,
12 to any person at any place within 100 miles of a track
13 located in a county with a population in excess of 230,000
14 and that borders the Mississippi River; the mileage
15 measurement used in this paragraph (1.5) shall be
16 certified to the Board by the Bureau of Systems and
17 Services at the Illinois Department of Transportation as
18 the most commonly used public way of vehicular travel;
19 this paragraph (1.5) shall not apply to a race meeting
20 conducted by an organization licensee at the Springfield
21 State fairgrounds or at the DuQuoin State fairgrounds;

22 (2) to any person in default in the payment of any
23 obligation or debt due the State under this Act, provided
24 no applicant shall be deemed in default in the payment of
25 any obligation or debt due to the State under this Act as
26 long as there is pending a hearing of any kind relevant to

1 such matter;

2 (3) to any person who has been convicted of the
3 violation of any law of the United States or any State law
4 which provided as all or part of its penalty imprisonment
5 in any penal institution; to any person against whom there
6 is pending a Federal or State criminal charge; to any
7 person who is or has been connected with or engaged in the
8 operation of any illegal business; to any person who does
9 not enjoy a general reputation in his community of being
10 an honest, upright, law-abiding person; provided that none
11 of the matters set forth in this subparagraph (3) shall
12 make any person ineligible to be granted an organization
13 license if the Board determines, based on circumstances of
14 any such case, that the granting of a license would not be
15 detrimental to the interests of horse racing and of the
16 public;

17 (4) to any person who does not at the time of
18 application for the organization license own or have a
19 contract or lease for the possession of a finished race
20 track suitable for the type of racing intended to be held
21 by the applicant and for the accommodation of the public.

22 (b) (Blank).

23 (c) If any person is ineligible to receive an organization
24 license because of any of the matters set forth in subsection
25 (a) (2) or subsection (a) (3) of this Section, any other or
26 separate person that either (i) controls, directly or

1 indirectly, such ineligible person or (ii) is controlled,
2 directly or indirectly, by such ineligible person or by a
3 person which controls, directly or indirectly, such ineligible
4 person shall also be ineligible.

5 (Source: P.A. 101-31, eff. 6-28-19.)

6 (230 ILCS 5/19.5)

7 Sec. 19.5. Standardbred racetrack in Cook County.
8 Notwithstanding anything in this Act to the contrary, in
9 addition to organization licenses issued by the Board on the
10 effective date of this amendatory Act of the 101st General
11 Assembly, the Board shall issue an organization license
12 limited to standardbred racing to a racetrack located in a
13 municipality that has a poverty rate that is greater than or
14 equal to 6%, according to the 2023 U.S. Census Bureau's
15 American Community Survey 5-year estimates, in one of the
16 following townships of Cook County: Bloom, Bremen, Calumet,
17 Orland, Rich, Thornton, or Worth. This additional organization
18 license shall not be issued within a 35-mile radius of another
19 organization license issued by the Board on the effective date
20 of this amendatory Act of the 101st General Assembly, unless
21 the person having operating control of such racetrack has
22 given written consent to the organization licensee applicant,
23 which consent must be filed with the Board at or prior to the
24 time application is made. However, the consent required by
25 this Section from the person having operating control of such

1 racetrack shall not be required after July 1, 2026. The
2 organization license application shall be submitted to the
3 Board and the Board may grant the organization license at any
4 meeting of the Board. The Board shall examine the application
5 within 21 days after receipt of the application with respect
6 to its conformity with this Act and the rules adopted by the
7 Board. If the application does not comply with this Act or the
8 rules adopted by the Board, the application may be rejected
9 and an organization license refused to the applicant, or the
10 Board may, within 21 days after receipt of the application,
11 advise the applicant of the deficiencies of the application
12 under the Act or the rules of the Board and require the
13 submittal of an amended application within a reasonable time
14 determined by the Board; upon submittal of the amended
15 application by the applicant, the Board may consider the
16 application consistent with the process described in
17 subsection (e-5) of Section 20. If the application is found to
18 be in compliance with this Act and the rules of the Board, the
19 Board shall then issue an organization license to the
20 applicant. Once the organization license is granted, the
21 licensee shall have all of the current and future rights of
22 existing Illinois racetracks, including, but not limited to,
23 the ability to obtain an inter-track wagering license, the
24 ability to obtain inter-track wagering location licenses, the
25 ability to obtain an organization gaming license pursuant to
26 the Illinois Gambling Act with 1,200 gaming positions, and the

1 ability to offer Internet wagering on horse racing. If, at any
2 time after the effective date of this amendatory Act of the
3 104th General Assembly, the Board approves a standardbred
4 racetrack under this Section and Section 19.10, beginning with
5 the calendar year after the organization licensee of the
6 second such standardbred racetrack begins to conduct wagering
7 under Section 7.7 of the Illinois Gambling Act, if approved by
8 the Board, the racetrack located in Stickney Township in Cook
9 County shall be limited to thoroughbred racing under this Act
10 so that both horse racing breeds shall have dedicated
11 facilities in the Chicagoland area and, thereby, enhance the
12 overall economic benefit for the State.

13 (Source: P.A. 101-31, eff. 6-28-19; 102-689, eff. 12-17-21.)

14 (230 ILCS 5/19.10 new)

15 Sec. 19.10. Standardbred racetrack in Macon County.
16 Notwithstanding anything in this Act to the contrary, in
17 addition to organization licenses issued by the Board on the
18 effective date of this amendatory Act of the 104th General
19 Assembly, the Board shall issue an organization license
20 limited to standardbred racing to a racetrack located in Macon
21 County. Any physical gaming positions issued to an
22 organization licensee under this Section that also receives an
23 organization gaming license under Section 56 shall be located
24 in Macon County. The organization license application shall be
25 submitted to the Board, and the Board may grant the

1 organization license at any meeting of the Board. The Board
2 shall examine the application within 21 days after receipt of
3 the application with respect to its conformity with this Act
4 and the rules adopted by the Board. If the application does not
5 comply with this Act or the rules adopted by the Board, the
6 application may be rejected and an organization license
7 refused to the applicant, or the Board may, within 21 days
8 after receipt of the application, advise the applicant of the
9 deficiencies of the application under this Act or the rules of
10 the Board and require the submittal of an amended application
11 within a reasonable time determined by the Board. Upon
12 submittal of the amended application by the applicant, the
13 Board may consider the application consistent with the process
14 described in subsection (e-5) of Section 20. If the
15 application is found to be in compliance with this Act and the
16 rules of the Board, the Board shall then issue an organization
17 license to the applicant. Once the organization license is
18 granted, the licensee shall have all of the current and future
19 rights of existing Illinois racetracks, including, but not
20 limited to, the ability to obtain an inter-track wagering
21 license, the ability to obtain inter-track wagering location
22 licenses, the ability to obtain an organization gaming license
23 pursuant to the Illinois Gambling Act with 900 gaming
24 positions, and the ability to offer Internet wagering on horse
25 racing. However, the organization licensee in this Section may
26 not be a host track for its race meeting. If, at any time after

1 the effective date of this amendatory Act of the 104th General
2 Assembly, the Board approves a standardbred racetrack under
3 this Section and Section 19.5, beginning with the calendar
4 year after the organization licensee of the second such
5 standardbred racetrack begins to conduct wagering under
6 Section 7.7 of the Illinois Gambling Act, if approved by the
7 Board, the racetrack located in Stickney Township in Cook
8 County shall be limited to thoroughbred racing under this Act
9 so that both horse racing breeds shall have dedicated
10 facilities in the Chicagoland area and, thereby, enhance the
11 overall economic benefit for the State.

12 (230 ILCS 5/20) (from Ch. 8, par. 37-20)

13 Sec. 20. (a) Any person desiring to conduct a horse race
14 meeting may apply to the Board for an organization license.
15 The application shall be made on a form prescribed and
16 furnished by the Board. The application shall specify:

17 (1) the dates on which it intends to conduct the horse
18 race meeting, which dates shall be provided under Section
19 21;

20 (2) the hours of each racing day between which it
21 intends to hold or conduct horse racing at such meeting;

22 (3) the location where it proposes to conduct the
23 meeting; and

24 (4) any other information the Board may reasonably
25 require.

1 It is the public policy of the State to provide racing
2 opportunities for both horse breeds, thoroughbred and
3 standardbred, and to ensure that the organization licensees in
4 the State collectively do so in a manner that makes the racing
5 of both breeds viable. Therefore, if and only if the Board
6 approves an organization license to conduct standardbred
7 racing under Sections 19.5 and 19.10 and if the involved
8 organization licensee of the second such standardbred track
9 begins to conduct wagering under Section 7.7 of the Illinois
10 Gambling Act, if approved by the Board, the racetrack located
11 in Stickney Township in Cook County shall be limited to
12 thoroughbred racing under this Act.

13 (b) A separate application for an organization license
14 shall be filed for each horse race meeting which such person
15 proposes to hold. Any such application, if made by an
16 individual, or by any individual as trustee, shall be signed
17 and verified under oath by such individual. If the application
18 is made by individuals, then it shall be signed and verified
19 under oath by at least 2 of the individuals; if the application
20 is made by a partnership, an association, a corporation, a
21 corporate trustee, a limited liability company, or any other
22 entity, it shall be signed by an authorized officer, a
23 partner, a member, or a manager, as the case may be, of the
24 entity.

25 (c) The application shall specify:

26 (1) the name of the persons, association, trust, or

1 corporation making such application;

2 (2) the principal address of the applicant;

3 (3) if the applicant is a trustee, the names and
4 addresses of the beneficiaries; if the applicant is a
5 corporation, the names and addresses of all officers,
6 stockholders and directors; or if such stockholders hold
7 stock as a nominee or fiduciary, the names and addresses
8 of the parties who are the beneficial owners thereof or
9 who are beneficially interested therein; if the applicant
10 is a partnership, the names and addresses of all partners,
11 general or limited; if the applicant is a limited
12 liability company, the names and addresses of the manager
13 and members; and if the applicant is any other entity, the
14 names and addresses of all officers or other authorized
15 persons of the entity.

16 (d) The applicant shall execute and file with the Board a
17 good faith affirmative action plan to recruit, train, and
18 upgrade minorities in all classifications within the
19 association.

20 (e) With such application there shall be delivered to the
21 Board a certified check or bank draft payable to the order of
22 the Board for an amount equal to \$1,000. All applications for
23 the issuance of an organization license shall be filed with
24 the Board before August 1 of the year prior to the year for
25 which application is made and shall be acted upon by the Board
26 at a meeting to be held on such date as shall be fixed by the

1 Board during the last 15 days of September of such prior year.
2 At such meeting, the Board shall announce the award of the
3 racing meets, live racing schedule, and designation of host
4 track to the applicants and its approval or disapproval of
5 each application. No announcement shall be considered binding
6 until a formal order is executed by the Board, which shall be
7 executed no later than October 15 of that prior year. Absent
8 the agreement of the affected organization licensees, the
9 Board shall not grant overlapping race meetings to 2 or more
10 tracks that are within 100 miles of each other to conduct the
11 thoroughbred racing.

12 (e-1) The Board shall award standardbred racing dates to
13 organization licensees with an organization gaming license
14 pursuant to the following schedule:

15 (1) For the first calendar year of operation of
16 gambling games by an organization gaming licensee under
17 this amendatory Act of the 101st General Assembly, when a
18 single entity requests standardbred racing dates, the
19 Board shall award no fewer than 100 days of racing. The
20 100-day requirement may be reduced to no fewer than 80
21 days if no dates are requested for the first 3 months of a
22 calendar year. If more than one entity requests
23 standardbred racing dates, the Board shall award no fewer
24 than 140 days of racing between the applicants.

25 (2) For the second calendar year of operation of
26 gambling games by an organization gaming licensee under

1 this amendatory Act of the 101st General Assembly, when a
2 single entity requests standardbred racing dates, the
3 Board shall award no fewer than 100 days of racing. The
4 100-day requirement may be reduced to no fewer than 80
5 days if no dates are requested for the first 3 months of a
6 calendar year. If more than one entity requests
7 standardbred racing dates, the Board shall award no fewer
8 than 160 days of racing between the applicants.

9 (3) For the third calendar year of operation of
10 gambling games by an organization gaming licensee under
11 this amendatory Act of the 101st General Assembly, and
12 each calendar year thereafter, when a single entity
13 requests standardbred racing dates, the Board shall award
14 no fewer than 120 days of racing. The 120-day requirement
15 may be reduced to no fewer than 100 days if no dates are
16 requested for the first 3 months of a calendar year. If
17 more than one entity requests standardbred racing dates,
18 the Board shall award no fewer than 200 days of racing
19 between the applicants.

20 (4) Notwithstanding any other requirement of this
21 subsection, if the Board approves an organization license
22 pursuant to Section 19.10, the Board may award fewer than
23 the minimum number of racing days, but no fewer than 60
24 days of racing, if there is consent for fewer days of
25 racing as agreed to by the organization licensee and the
26 horsemen association representing the largest number of

1 owners, trainers, jockeys, or standardbred drivers who
2 race horses at that organization licensee's racing
3 meeting.

4 (5) Notwithstanding any other requirement of this
5 subsection, if the Board approves an organization license
6 pursuant to Section 19.10 before July 1, 2026, and the
7 organization licensee applies for racing days in the
8 remainder of 2026, the Board may award racing days to the
9 organization licensee in the remainder of 2026 and may
10 award fewer than 60 days of racing in 2026 after the Board
11 has considered the application consistent with subsection
12 (e-5).

13 An organization licensee shall apply for racing dates
14 pursuant to this subsection (e-1). In awarding racing dates
15 under this subsection (e-1), the Board shall have the
16 discretion to allocate those standardbred racing dates among
17 these organization licensees.

18 (e-2) The Board shall award thoroughbred racing days to
19 Cook County organization licensees pursuant to the following
20 schedule:

21 (1) During the first year in which only one
22 organization licensee is awarded an organization gaming
23 license, the Board shall award no fewer than 110 days of
24 racing.

25 During the second year in which only one organization
26 licensee is awarded an organization gaming license, the

1 Board shall award no fewer than 115 racing days.

2 During the third year and every year thereafter, in
3 which only one organization licensee is awarded an
4 organization gaming license, the Board shall award no
5 fewer than 120 racing days.

6 (2) During the first year in which 2 organization
7 licensees are awarded an organization gaming license, the
8 Board shall award no fewer than 139 total racing days.

9 During the second year in which 2 organization
10 licensees are awarded an organization gaming license, the
11 Board shall award no fewer than 160 total racing days.

12 During the third year and every year thereafter in
13 which 2 organization licensees are awarded an organization
14 gaming license, the Board shall award no fewer than 174
15 total racing days.

16 A Cook County organization licensee shall apply for racing
17 dates pursuant to this subsection (e-2). In awarding racing
18 dates under this subsection (e-2), the Board shall have the
19 discretion to allocate those thoroughbred racing dates among
20 these Cook County organization licensees.

21 (e-3) In awarding racing dates for calendar year 2020 and
22 thereafter in connection with a racetrack in Madison County,
23 the Board shall award racing dates and such organization
24 licensee shall run at least 700 thoroughbred races at the
25 racetrack in Madison County each year.

26 Notwithstanding Section 7.7 of the Illinois Gambling Act

1 or any provision of this Act other than subsection (e-4.5),
2 for each calendar year for which an organization gaming
3 licensee located in Madison County requests racing dates
4 resulting in less than 700 live thoroughbred races at its
5 racetrack facility, the organization gaming licensee may not
6 conduct gaming pursuant to an organization gaming license
7 issued under the Illinois Gambling Act for the calendar year
8 of such requested live races.

9 (e-4) Notwithstanding the provisions of Section 7.7 of the
10 Illinois Gambling Act or any provision of this Act other than
11 subsections (e-3) and (e-4.5), for each calendar year for
12 which an organization gaming licensee requests thoroughbred
13 racing dates which results in a number of live races under its
14 organization license that is less than the total number of
15 live races which it conducted in 2017 at its racetrack
16 facility, the organization gaming licensee may not conduct
17 gaming pursuant to its organization gaming license for the
18 calendar year of such requested live races.

19 (e-4.1) Notwithstanding the provisions of Section 7.7 of
20 the Illinois Gambling Act or any provision of this Act other
21 than subsections (e-3) and (e-4.5), for each calendar year for
22 which an organization licensee requests racing dates for
23 standardbred racing which results in a number of live races
24 that is less than the total number of live races required in
25 subsection (e-1), the organization gaming licensee may not
26 conduct gaming pursuant to its organization gaming license for

1 the calendar year of such requested live races.

2 (e-4.5) The Board shall award the minimum live racing
3 guarantees contained in subsections (e-1), (e-2), and (e-3) to
4 ensure that each organization licensee shall individually run
5 a sufficient number of races per year to qualify for an
6 organization gaming license under this Act. The General
7 Assembly finds that the minimum live racing guarantees
8 contained in subsections (e-1), (e-2), and (e-3) are in the
9 best interest of the sport of horse racing, and that such
10 guarantees may only be reduced in the calendar year in which
11 they will be conducted in the limited circumstances described
12 in this subsection. The Board may decrease the number of
13 racing days without affecting an organization licensee's
14 ability to conduct gaming pursuant to an organization gaming
15 license issued under the Illinois Gambling Act only if the
16 Board determines, after notice and hearing, that:

17 (i) a decrease is necessary to maintain a sufficient
18 number of betting interests per race to ensure the
19 integrity of racing;

20 (ii) there are unsafe track conditions due to weather
21 or acts of God;

22 (iii) there is an agreement between an organization
23 licensee and the breed association that is applicable to
24 the involved live racing guarantee, such association
25 representing either the largest number of thoroughbred
26 owners and trainers or the largest number of standardbred

1 owners, trainers and drivers who race horses at the
2 involved organization licensee's racing meeting, so long
3 as the agreement does not compromise the integrity of the
4 sport of horse racing; or

5 (iv) the horse population or purse levels are
6 insufficient to provide the number of racing opportunities
7 otherwise required in this Act.

8 In decreasing the number of racing dates in accordance
9 with this subsection, the Board shall hold a hearing and shall
10 provide the public and all interested parties notice and an
11 opportunity to be heard. The Board shall accept testimony from
12 all interested parties, including any association representing
13 owners, trainers, jockeys, or drivers who will be affected by
14 the decrease in racing dates. The Board shall provide a
15 written explanation of the reasons for the decrease and the
16 Board's findings. The written explanation shall include a
17 listing and content of all communication between any party and
18 any Illinois Racing Board member or staff that does not take
19 place at a public meeting of the Board.

20 (e-5) In reviewing an application for the purpose of
21 granting an organization license consistent with the best
22 interests of the public and the sport of horse racing, the
23 Board shall consider:

24 (1) the character, reputation, experience, and
25 financial integrity of the applicant and of any other
26 separate person that either:

1 (i) controls the applicant, directly or
2 indirectly, or

3 (ii) is controlled, directly or indirectly, by
4 that applicant or by a person who controls, directly
5 or indirectly, that applicant;

6 (2) the applicant's facilities or proposed facilities
7 for conducting horse racing;

8 (3) the total revenue without regard to Section 32.1
9 to be derived by the State and horsemen from the
10 applicant's conducting a race meeting;

11 (4) the applicant's good faith affirmative action plan
12 to recruit, train, and upgrade minorities in all
13 employment classifications;

14 (5) the applicant's financial ability to purchase and
15 maintain adequate liability and casualty insurance;

16 (6) the applicant's proposed and prior year's
17 promotional and marketing activities and expenditures of
18 the applicant associated with those activities;

19 (7) an agreement, if any, among organization licensees
20 as provided in subsection (b) of Section 21 of this Act;
21 and

22 (8) the extent to which the applicant exceeds or meets
23 other standards for the issuance of an organization
24 license that the Board shall adopt by rule.

25 In granting organization licenses and allocating dates for
26 horse race meetings, the Board shall have discretion to

1 determine an overall schedule, including required simulcasts
2 of Illinois races by host tracks that will, in its judgment, be
3 conducive to the best interests of the public and the sport of
4 horse racing.

5 (e-10) The Illinois Administrative Procedure Act shall
6 apply to administrative procedures of the Board under this Act
7 for the granting of an organization license, except that (1)
8 notwithstanding the provisions of subsection (b) of Section
9 10-40 of the Illinois Administrative Procedure Act regarding
10 cross-examination, the Board may prescribe rules limiting the
11 right of an applicant or participant in any proceeding to
12 award an organization license to conduct cross-examination of
13 witnesses at that proceeding where that cross-examination
14 would unduly obstruct the timely award of an organization
15 license under subsection (e) of Section 20 of this Act; (2) the
16 provisions of Section 10-45 of the Illinois Administrative
17 Procedure Act regarding proposals for decision are excluded
18 under this Act; (3) notwithstanding the provisions of
19 subsection (a) of Section 10-60 of the Illinois Administrative
20 Procedure Act regarding ex parte communications, the Board may
21 prescribe rules allowing ex parte communications with
22 applicants or participants in a proceeding to award an
23 organization license where conducting those communications
24 would be in the best interest of racing, provided all those
25 communications are made part of the record of that proceeding
26 pursuant to subsection (c) of Section 10-60 of the Illinois

1 Administrative Procedure Act; (4) the provisions of Section
2 14a of this Act and the rules of the Board promulgated under
3 that Section shall apply instead of the provisions of Article
4 10 of the Illinois Administrative Procedure Act regarding
5 administrative law judges; and (5) the provisions of
6 subsection (d) of Section 10-65 of the Illinois Administrative
7 Procedure Act that prevent summary suspension of a license
8 pending revocation or other action shall not apply.

9 (f) The Board may allot racing dates to an organization
10 licensee for more than one calendar year but for no more than 3
11 successive calendar years in advance, provided that the Board
12 shall review such allotment for more than one calendar year
13 prior to each year for which such allotment has been made. The
14 granting of an organization license to a person constitutes a
15 privilege to conduct a horse race meeting under the provisions
16 of this Act, and no person granted an organization license
17 shall be deemed to have a vested interest, property right, or
18 future expectation to receive an organization license in any
19 subsequent year as a result of the granting of an organization
20 license. Organization licenses shall be subject to revocation
21 if the organization licensee has violated any provision of
22 this Act or the rules and regulations promulgated under this
23 Act or has been convicted of a crime or has failed to disclose
24 or has stated falsely any information called for in the
25 application for an organization license. Any organization
26 license revocation proceeding shall be in accordance with

1 Section 16 regarding suspension and revocation of occupation
2 licenses.

3 (f-5) If, (i) an applicant does not file an acceptance of
4 the racing dates awarded by the Board as required under part
5 (1) of subsection (h) of this Section 20, or (ii) an
6 organization licensee has its license suspended or revoked
7 under this Act, the Board, upon conducting an emergency
8 hearing as provided for in this Act, may reaward on an
9 emergency basis pursuant to rules established by the Board,
10 racing dates not accepted or the racing dates associated with
11 any suspension or revocation period to one or more
12 organization licensees, new applicants, or any combination
13 thereof, upon terms and conditions that the Board determines
14 are in the best interest of racing, provided, the organization
15 licensees or new applicants receiving the awarded racing dates
16 file an acceptance of those reawarded racing dates as required
17 under paragraph (1) of subsection (h) of this Section 20 and
18 comply with the other provisions of this Act. The Illinois
19 Administrative Procedure Act shall not apply to the
20 administrative procedures of the Board in conducting the
21 emergency hearing and the reallocation of racing dates on an
22 emergency basis.

23 (g) (Blank).

24 (h) The Board shall send the applicant a copy of its
25 formally executed order by certified mail addressed to the
26 applicant at the address stated in his application, which

1 notice shall be mailed within 5 days of the date the formal
2 order is executed.

3 Each applicant notified shall, within 10 days after
4 receipt of the final executed order of the Board awarding
5 racing dates:

6 (1) file with the Board an acceptance of such award in
7 the form prescribed by the Board;

8 (2) pay to the Board an additional amount equal to
9 \$110 for each racing date awarded; and

10 (3) file with the Board the bonds required in Sections
11 21 and 25 at least 20 days prior to the first day of each
12 race meeting.

13 Upon compliance with the provisions of paragraphs (1), (2),
14 and (3) of this subsection (h), the applicant shall be issued
15 an organization license.

16 If any applicant fails to comply with this Section or
17 fails to pay the organization license fees herein provided, no
18 organization license shall be issued to such applicant.

19 (Source: P.A. 101-31, eff. 6-28-19.)

20 (230 ILCS 5/26) (from Ch. 8, par. 37-26)

21 Sec. 26. Wagering.

22 (a) Any licensee may conduct and supervise the pari-mutuel
23 system of wagering, as defined in Section 3.12 of this Act, on
24 horse races conducted by an Illinois organization licensee or
25 conducted at a racetrack located in another state or country

1 in accordance with subsection (g) of Section 26 of this Act.
2 Subject to the prior consent of the Board, licensees may
3 supplement any pari-mutuel pool in order to guarantee a
4 minimum distribution. Such pari-mutuel method of wagering
5 shall not, under any circumstances if conducted under the
6 provisions of this Act, be held or construed to be unlawful,
7 other statutes of this State to the contrary notwithstanding.
8 Subject to rules for advance wagering promulgated by the
9 Board, any licensee may accept wagers in advance of the day the
10 race wagered upon occurs.

11 (b) Except for those gaming activities for which a license
12 is obtained and authorized under the Illinois Lottery Law, the
13 Charitable Games Act, the Raffles and Poker Runs Act, or the
14 Illinois Gambling Act, no other method of betting, pool
15 making, wagering or gambling shall be used or permitted by the
16 licensee. Each licensee may retain, subject to the payment of
17 all applicable taxes and purses, an amount not to exceed 17% of
18 all money wagered under subsection (a) of this Section, except
19 as may otherwise be permitted under this Act.

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

1 (c) (Blank).

2 (c-5) The sum held by any licensee for payment of
3 outstanding pari-mutuel tickets, if unclaimed prior to
4 December 31 of the next year, shall be retained by the licensee
5 for payment of such tickets until that date. Within 10 days
6 thereafter, the balance of such sum remaining unclaimed, less
7 any uncashed supplements contributed by such licensee for the
8 purpose of guaranteeing minimum distributions of any
9 pari-mutuel pool, shall be evenly distributed to the purse
10 account of the organization licensee and the organization
11 licensee, except that the balance of the sum of all
12 outstanding pari-mutuel tickets generated from simulcast
13 wagering and inter-track wagering by an organization licensee
14 located in a county with a population in excess of 230,000 and
15 borders the Mississippi River or any licensee that derives its
16 license from that organization licensee shall be evenly
17 distributed to the purse account of the organization licensee
18 and the organization licensee.

19 (d) A pari-mutuel ticket shall be honored until December
20 31 of the next calendar year, and the licensee shall pay the
21 same and may charge the amount thereof against unpaid money
22 similarly accumulated on account of pari-mutuel tickets not
23 presented for payment.

24 (e) No licensee shall knowingly permit any minor, other
25 than an employee of such licensee or an owner, trainer,
26 jockey, driver, or employee thereof, to be admitted during a

1 racing program unless accompanied by a parent or guardian, or
2 any minor to be a patron of the pari-mutuel system of wagering
3 conducted or supervised by it. The admission of any
4 unaccompanied minor, other than an employee of the licensee or
5 an owner, trainer, jockey, driver, or employee thereof at a
6 race track is a Class C misdemeanor.

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

26 An organization licensee may permit one or more of its

1 races to be utilized for pari-mutuel wagering at one or more
2 locations in other states and may transmit audio and visual
3 signals of races the organization licensee conducts to one or
4 more locations outside the State or country and may also
5 permit pari-mutuel pools in other states or countries to be
6 combined with its gross or net wagering pools or with wagering
7 pools established by other states.

8 (g) A host track may accept interstate simulcast wagers on
9 horse races conducted in other states or countries and shall
10 control the number of signals and types of breeds of racing in
11 its simulcast program, subject to the disapproval of the
12 Board. The Board may prohibit a simulcast program only if it
13 finds that the simulcast program is clearly adverse to the
14 integrity of racing. The host track simulcast program shall
15 include the signal of live racing of all organization
16 licensees. All non-host licensees and advance deposit wagering
17 licensees shall carry the signal of and accept wagers on live
18 racing of all organization licensees. Advance deposit wagering
19 licensees shall not be permitted to accept out-of-state wagers
20 on any Illinois signal provided pursuant to this Section
21 without the approval and consent of the organization licensee
22 providing the signal. For one year after August 15, 2014 (the
23 effective date of Public Act 98-968), non-host licensees may
24 carry the host track simulcast program and shall accept wagers
25 on all races included as part of the simulcast program of horse
26 races conducted at race tracks located within North America

1 upon which wagering is permitted. For a period of one year
2 after August 15, 2014 (the effective date of Public Act
3 98-968), on horse races conducted at race tracks located
4 outside of North America, non-host licensees may accept wagers
5 on all races included as part of the simulcast program upon
6 which wagering is permitted. Beginning August 15, 2015 (one
7 year after the effective date of Public Act 98-968), non-host
8 licensees may carry the host track simulcast program and shall
9 accept wagers on all races included as part of the simulcast
10 program upon which wagering is permitted. All organization
11 licensees shall provide their live signal to all advance
12 deposit wagering licensees for a simulcast commission fee not
13 to exceed 6% of the advance deposit wagering licensee's
14 Illinois handle on the organization licensee's signal without
15 prior approval by the Board. The Board may adopt rules under
16 which it may permit simulcast commission fees in excess of 6%.
17 The Board shall adopt rules limiting the interstate commission
18 fees charged to an advance deposit wagering licensee. The
19 Board shall adopt rules regarding advance deposit wagering on
20 interstate simulcast races that shall reflect, among other
21 things, the General Assembly's desire to maximize revenues to
22 the State, horsemen purses, and organization licensees.
23 However, organization licensees providing live signals
24 pursuant to the requirements of this subsection (g) may
25 petition the Board to withhold their live signals from an
26 advance deposit wagering licensee if the organization licensee

1 discovers and the Board finds reputable or credible
2 information that the advance deposit wagering licensee is
3 under investigation by another state or federal governmental
4 agency, the advance deposit wagering licensee's license has
5 been suspended in another state, or the advance deposit
6 wagering licensee's license is in revocation proceedings in
7 another state. The organization licensee's provision of their
8 live signal to an advance deposit wagering licensee under this
9 subsection (g) pertains to wagers placed from within Illinois.
10 Advance deposit wagering licensees may place advance deposit
11 wagering terminals at wagering facilities as a convenience to
12 customers. The advance deposit wagering licensee shall not
13 charge or collect any fee from purses for the placement of the
14 advance deposit wagering terminals. The costs and expenses of
15 the host track and non-host licensees associated with
16 interstate simulcast wagering, other than the interstate
17 commission fee, shall be borne by the host track and all
18 non-host licensees incurring these costs. The interstate
19 commission fee shall not exceed 5% of Illinois handle on the
20 interstate simulcast race or races without prior approval of
21 the Board. The Board shall promulgate rules under which it may
22 permit interstate commission fees in excess of 5%. The
23 interstate commission fee and other fees charged by the
24 sending racetrack, including, but not limited to, satellite
25 decoder fees, shall be uniformly applied to the host track and
26 all non-host licensees.

1 Notwithstanding any other provision of this Act, an
2 organization licensee, with the consent of the horsemen
3 association representing the largest number of owners,
4 trainers, jockeys, or standardbred drivers who race horses at
5 that organization licensee's racing meeting, may maintain a
6 system whereby advance deposit wagering may take place or an
7 organization licensee, with the consent of the horsemen
8 association representing the largest number of owners,
9 trainers, jockeys, or standardbred drivers who race horses at
10 that organization licensee's racing meeting, may contract with
11 another person to carry out a system of advance deposit
12 wagering. Such consent may not be unreasonably withheld. Only
13 with respect to an appeal to the Board that consent for an
14 organization licensee that maintains its own advance deposit
15 wagering system is being unreasonably withheld, the Board
16 shall issue a final order within 30 days after initiation of
17 the appeal, and the organization licensee's advance deposit
18 wagering system may remain operational during that 30-day
19 period. The actions of any organization licensee who conducts
20 advance deposit wagering or any person who has a contract with
21 an organization licensee to conduct advance deposit wagering
22 who conducts advance deposit wagering on or after January 1,
23 2013 and prior to June 7, 2013 (the effective date of Public
24 Act 98-18) taken in reliance on the changes made to this
25 subsection (g) by Public Act 98-18 are hereby validated,
26 provided payment of all applicable pari-mutuel taxes are

1 remitted to the Board. All advance deposit wagers placed from
2 within Illinois must be placed through a Board-approved
3 advance deposit wagering licensee; no other entity may accept
4 an advance deposit wager from a person within Illinois. All
5 advance deposit wagering is subject to any rules adopted by
6 the Board. The Board may adopt rules necessary to regulate
7 advance deposit wagering through the use of emergency
8 rulemaking in accordance with Section 5-45 of the Illinois
9 Administrative Procedure Act. The General Assembly finds that
10 the adoption of rules to regulate advance deposit wagering is
11 deemed an emergency and necessary for the public interest,
12 safety, and welfare. An advance deposit wagering licensee may
13 retain all moneys as agreed to by contract with an
14 organization licensee. Any moneys retained by the organization
15 licensee from advance deposit wagering, not including moneys
16 retained by the advance deposit wagering licensee, shall be
17 paid 50% to the organization licensee's purse account and 50%
18 to the organization licensee. With the exception of any
19 organization licensee that is owned by a publicly traded
20 company that is incorporated in a state other than Illinois
21 and advance deposit wagering licensees under contract with
22 such organization licensees, organization licensees that
23 maintain advance deposit wagering systems and advance deposit
24 wagering licensees that contract with organization licensees
25 shall provide sufficiently detailed monthly accountings to the
26 horsemen association representing the largest number of

1 owners, trainers, jockeys, or standardbred drivers who race
2 horses at that organization licensee's racing meeting so that
3 the horsemen association, as an interested party, can confirm
4 the accuracy of the amounts paid to the purse account at the
5 horsemen association's affiliated organization licensee from
6 advance deposit wagering. If more than one breed races at the
7 same race track facility, then the 50% of the moneys to be paid
8 to an organization licensee's purse account shall be allocated
9 among all organization licensees' purse accounts operating at
10 that race track facility proportionately based on the actual
11 number of host days that the Board grants to that breed at that
12 race track facility in the current calendar year. To the
13 extent any fees from advance deposit wagering conducted in
14 Illinois for wagers in Illinois or other states have been
15 placed in escrow or otherwise withheld from wagers pending a
16 determination of the legality of advance deposit wagering, no
17 action shall be brought to declare such wagers or the
18 disbursement of any fees previously escrowed illegal.

19 (1) Between the hours of 6:30 a.m. and 6:30 p.m. an
20 inter-track wagering licensee other than the host track
21 may supplement the host track simulcast program with
22 additional simulcast races or race programs, provided that
23 between January 1 and the third Friday in February of any
24 year, inclusive, if no live thoroughbred racing is
25 occurring in Illinois during this period, only
26 thoroughbred races may be used for supplemental interstate

1 simulcast purposes. The Board shall withhold approval for
2 a supplemental interstate simulcast only if it finds that
3 the simulcast is clearly adverse to the integrity of
4 racing. A supplemental interstate simulcast may be
5 transmitted from an inter-track wagering licensee to its
6 affiliated non-host licensees. The interstate commission
7 fee for a supplemental interstate simulcast shall be paid
8 by the non-host licensee and its affiliated non-host
9 licensees receiving the simulcast.

10 (2) Between the hours of 6:30 p.m. and 6:30 a.m. an
11 inter-track wagering licensee other than the host track
12 may receive supplemental interstate simulcasts only with
13 the consent of the host track, except when the Board finds
14 that the simulcast is clearly adverse to the integrity of
15 racing. Consent granted under this paragraph (2) to any
16 inter-track wagering licensee shall be deemed consent to
17 all non-host licensees. The interstate commission fee for
18 the supplemental interstate simulcast shall be paid by all
19 participating non-host licensees.

20 (3) Each licensee conducting interstate simulcast
21 wagering may retain, subject to the payment of all
22 applicable taxes and the purses, an amount not to exceed
23 17% of all money wagered. If any licensee conducts the
24 pari-mutuel system wagering on races conducted at
25 racetracks in another state or country, each such race or
26 race program shall be considered a separate racing day for

1 the purpose of determining the daily handle and computing
2 the privilege tax of that daily handle as provided in
3 subsection (a) of Section 27. Until January 1, 2000, from
4 the sums permitted to be retained pursuant to this
5 subsection, each inter-track wagering location licensee
6 shall pay 1% of the pari-mutuel handle wagered on
7 simulcast wagering to the Horse Racing Tax Allocation
8 Fund, subject to the provisions of subparagraph (B) of
9 paragraph (11) of subsection (h) of Section 26 of this
10 Act.

11 (4) A licensee who receives an interstate simulcast
12 may combine its gross or net pools with pools at the
13 sending racetracks pursuant to rules established by the
14 Board. All licensees combining their gross pools at a
15 sending racetrack shall adopt the takeout percentages of
16 the sending racetrack. A licensee may also establish a
17 separate pool and takeout structure for wagering purposes
18 on races conducted at race tracks outside of the State of
19 Illinois. The licensee may permit pari-mutuel wagers
20 placed in other states or countries to be combined with
21 its gross or net wagering pools or other wagering pools.

22 (5) After the payment of the interstate commission fee
23 (except for the interstate commission fee on a
24 supplemental interstate simulcast, which shall be paid by
25 the host track and by each non-host licensee through the
26 host track) and all applicable State and local taxes,

1 except as provided in subsection (g) of Section 27 of this
2 Act, the remainder of moneys retained from simulcast
3 wagering pursuant to this subsection (g), and Section 26.2
4 shall be divided as follows:

5 (A) For interstate simulcast wagers made at a host
6 track, 50% to the host track and 50% to purses at the
7 host track.

8 (B) For wagers placed on interstate simulcast
9 races, supplemental simulcasts as defined in
10 subparagraphs (1) and (2), and separately pooled races
11 conducted outside of the State of Illinois made at a
12 non-host licensee, 25% to the host track, 25% to the
13 non-host licensee, and 50% to the purses at the host
14 track.

15 (6) Notwithstanding any provision in this Act to the
16 contrary, non-host licensees who derive their licenses
17 from a track located in a county with a population in
18 excess of 230,000 and that borders the Mississippi River
19 or Macon County may receive supplemental interstate
20 simulcast races at all times subject to Board approval,
21 which shall be withheld only upon a finding that a
22 supplemental interstate simulcast is clearly adverse to
23 the integrity of racing.

24 (7) Effective January 1, 2017, notwithstanding any
25 provision of this Act to the contrary, after payment of
26 all applicable State and local taxes and interstate

1 commission fees, non-host licensees who derive their
2 licenses from a track located in a county with a
3 population in excess of 230,000 and that borders the
4 Mississippi River or Macon County shall retain 50% of the
5 retention from interstate simulcast wagers and shall pay
6 50% to purses at the track from which the non-host
7 licensee derives its license.

8 (7.1) Notwithstanding any other provision of this Act
9 to the contrary, if no standardbred racing is conducted at
10 a racetrack located in Madison County during any calendar
11 year beginning on or after January 1, 2002, and the
12 licensee that conducts horse racing at that racetrack
13 requests from the Board at least as many racing dates as
14 were conducted in calendar year 2000, all moneys derived
15 by that racetrack from simulcast wagering and inter-track
16 wagering that (1) are to be used for purses and (2) are
17 generated between the hours of 6:30 p.m. and 6:30 a.m.
18 during that calendar year shall be paid as follows:

19 (A) Eighty percent shall be paid to its
20 thoroughbred purse account; and

21 (B) Twenty percent shall be deposited into the
22 Illinois Colt Stakes Purse Distribution Fund and shall
23 be paid to purses for standardbred races for Illinois
24 conceived and foaled horses conducted at any county
25 fairgrounds. The moneys deposited into the Fund
26 pursuant to this subparagraph (B) shall be deposited

1 within 2 weeks after the day they were generated,
2 shall be in addition to and not in lieu of any other
3 moneys paid to standardbred purses under this Act, and
4 shall not be commingled with other moneys paid into
5 that Fund. The moneys deposited pursuant to this
6 subparagraph (B) shall be allocated as provided by the
7 Department of Agriculture, with the advice and
8 assistance of the Illinois Standardbred Breeders Fund
9 Advisory Board.

10 (7.2) Notwithstanding any other provision of this Act
11 to the contrary, if no thoroughbred racing is conducted at
12 a racetrack located in Madison County during any calendar
13 year beginning on or after January 1, 2002, and the
14 licensee that conducts horse racing at that racetrack
15 requests from the Board at least as many racing dates as
16 were conducted in calendar year 2000, all moneys derived
17 by that racetrack from simulcast wagering and inter-track
18 wagering that (1) are to be used for purses and (2) are
19 generated between the hours of 6:30 a.m. and 6:30 p.m.
20 during that calendar year shall be deposited as follows:

21 (A) Eighty percent shall be deposited into its
22 standardbred purse account; and

23 (B) Twenty percent shall be deposited into the
24 Illinois Colt Stakes Purse Distribution Fund. Moneys
25 deposited into the Illinois Colt Stakes Purse
26 Distribution Fund pursuant to this subparagraph (B)

1 shall be paid to Illinois conceived and foaled
2 thoroughbred breeders' programs and to thoroughbred
3 purses for races conducted at any county fairgrounds
4 for Illinois conceived and foaled horses at the
5 discretion of the Department of Agriculture, with the
6 advice and assistance of the Illinois Thoroughbred
7 Breeders Fund Advisory Board. The moneys deposited
8 into the Illinois Colt Stakes Purse Distribution Fund
9 pursuant to this subparagraph (B) shall be deposited
10 within 2 weeks after the day they were generated,
11 shall be in addition to and not in lieu of any other
12 moneys paid to thoroughbred purses under this Act, and
13 shall not be commingled with other moneys deposited
14 into that Fund.

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

23 (8.1) Notwithstanding any provisions in this Act to
24 the contrary, if 2 organization licensees are conducting
25 standardbred race meetings concurrently between the hours
26 of 6:30 p.m. and 6:30 a.m., after payment of all

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

12 (9) (Blank).

13 (10) (Blank).

14 (11) (Blank).

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

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

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

1 thoroughbred racing, the amount to be paid to the wagering
2 facility shall be divided between each purse account pro
3 rata, based on the amount of Illinois handle on Illinois
4 standardbred and thoroughbred racing respectively at the
5 wagering facility during the previous calendar year.
6 Annually, the General Assembly shall appropriate
7 sufficient funds from the General Revenue Fund to the
8 Department of Agriculture for payment into the
9 thoroughbred and standardbred horse racing purse accounts
10 at Illinois pari-mutuel tracks. The amount paid to each
11 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
14 accordance with the provisions of this Section. Beginning
15 in the calendar year in which an organization licensee
16 that is eligible to receive payment under this paragraph
17 (13) begins to receive funds from gaming pursuant to an
18 organization gaming license issued under the Illinois
19 Gambling Act, the amount of the payment due to all
20 wagering facilities licensed under that organization
21 licensee under this paragraph (13) shall be the amount
22 certified by the Board in January of that year. An
23 organization licensee and its related wagering facilities
24 shall no longer be able to receive payments under this
25 paragraph (13) beginning in the year subsequent to the
26 first year in which the organization licensee begins to

1 receive funds from gaming pursuant to an organization
2 gaming license issued under the Illinois Gambling Act.
3 Notwithstanding any other provision in this Section, in
4 the calendar year after an organization licensee first
5 receiving funds from gaming pursuant to an organization
6 gaming license or Temporary Operating Permit issued under
7 the Illinois Gambling Act and its implementing rules, or
8 any time beginning after January 1, 2028, no certification
9 by the Board or payments to an organization licensee and
10 its related wagering facilities shall take place under
11 this paragraph (13).

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

16 (1) Any person licensed to conduct a race meeting (i)
17 at a track where 60 or more days of racing were conducted
18 during the immediately preceding calendar year or where
19 over the 5 immediately preceding calendar years an average
20 of 30 or more days of racing were conducted annually may be
21 issued an inter-track wagering license; (ii) at a track
22 located in a county that is bounded by the Mississippi
23 River, which has a population of less than 150,000
24 according to the 1990 decennial census, and an average of
25 at least 60 days of racing per year between 1985 and 1993
26 may be issued an inter-track wagering license; (iii) at a

1 track awarded standardbred racing dates; or (iv) at a
2 track located in Madison County that conducted at least
3 100 days of live racing during the immediately preceding
4 calendar year may be issued an inter-track wagering
5 license, unless a lesser schedule of live racing is the
6 result of (A) weather, unsafe track conditions, or other
7 acts of God; (B) an agreement between the organization
8 licensee and the associations representing the largest
9 number of owners, trainers, jockeys, or standardbred
10 drivers who race horses at that organization licensee's
11 racing meeting; or (C) a finding by the Board of
12 extraordinary circumstances and that it was in the best
13 interest of the public and the sport to conduct fewer than
14 100 days of live racing. Any such person having operating
15 control of the racing facility may receive inter-track
16 wagering location licenses. An eligible race track located
17 in a county that has a population of more than 230,000 and
18 that is bounded by the Mississippi River may establish up
19 to 18 ~~9~~ inter-track wagering locations, an eligible race
20 track located in Stickney Township in Cook County may
21 establish up to 16 inter-track wagering locations, and an
22 eligible race track located in Palatine Township in Cook
23 County may establish up to 18 inter-track wagering
24 locations. An eligible racetrack conducting standardbred
25 racing may have up to 16 inter-track wagering locations.
26 An application for said license shall be filed with the

1 Board prior to such dates as may be fixed by the Board.
2 With an application for an inter-track wagering location
3 license there shall be delivered to the Board a certified
4 check or bank draft payable to the order of the Board for
5 an amount equal to \$500. The application shall be on forms
6 prescribed and furnished by the Board. The application
7 shall comply with all other rules, regulations and
8 conditions imposed by the Board in connection therewith.

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

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

22 (4) Prior to the issuance of a license to conduct
23 inter-track wagering and simulcast wagering, the applicant
24 shall file with the Board a bond payable to the State of
25 Illinois in the sum of \$50,000, executed by the applicant
26 and a surety company or companies authorized to do

1 business in this State, and conditioned upon (i) the
2 payment by the licensee of all taxes due under Section 27
3 or 27.1 and any other monies due and payable under this
4 Act, and (ii) distribution by the licensee, upon
5 presentation of the winning ticket or tickets, of all sums
6 payable to the patrons of pari-mutuel pools.

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

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

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

20 (8) Inter-track wagering or simulcast wagering shall
21 not be conducted at any track less than 4 miles from a
22 track at which a racing meeting is in progress.

23 (8.1) Inter-track wagering location licensees who
24 derive their licenses from a particular organization
25 licensee shall conduct inter-track wagering and simulcast
26 wagering only at locations that are within 160 miles of

1 that race track where the particular organization licensee
2 is licensed to conduct racing unless all persons or
3 entities having operating control of a race track within
4 160 miles at the time of initial application have given
5 written consent to an organization licensee and filed a
6 copy of that written consent with the Board on or before
7 the time of application. A flat pari-mutuel tax at the
8 rate of 1.5% of the daily pari-mutuel handle is imposed on
9 any licensee of an inter-track wagering location license
10 issued outside of 160 miles of the race track where the
11 particular organization licensee is licensed to conduct
12 racing. Inter-track. ~~However, inter-track~~ wagering and
13 simulcast wagering shall not be conducted by those
14 licensees at any location within 5 miles of any race track
15 at which a horse race meeting has been licensed in the
16 current year, unless the person having operating control
17 of such race track has given its written consent to such
18 inter-track wagering location licensees, which consent
19 must be filed with the Board at or prior to the time
20 application is made. In the case of any inter-track
21 wagering location licensee initially licensed after
22 December 31, 2013, inter-track wagering and simulcast
23 wagering shall not be conducted by those inter-track
24 wagering location licensees that are located outside the
25 City of Chicago at any location within 8 miles of any race
26 track at which a horse race meeting has been licensed in

1 the current year, unless the person having operating
2 control of such race track has given its written consent
3 to such inter-track wagering location licensees, which
4 consent must be filed with the Board at or prior to the
5 time application is made.

6 (8.2) Inter-track wagering or simulcast wagering shall
7 not be conducted by an inter-track wagering location
8 licensee at any location within 100 feet of an existing
9 church, an existing elementary or secondary public school,
10 or an existing elementary or secondary private school
11 registered with or recognized by the State Board of
12 Education. The distance of 100 feet shall be measured to
13 the nearest part of any building used for worship
14 services, education programs, or conducting inter-track
15 wagering by an inter-track wagering location licensee, and
16 not to property boundaries. However, inter-track wagering
17 or simulcast wagering may be conducted at a site within
18 100 feet of a church or school if such church or school has
19 been erected or established after the Board issues the
20 original inter-track wagering location license at the site
21 in question. Inter-track wagering location licensees may
22 conduct inter-track wagering and simulcast wagering only
23 in areas that are zoned for commercial or manufacturing
24 purposes or in areas for which a special use has been
25 approved by the local zoning authority. However, no
26 license to conduct inter-track wagering and simulcast

1 wagering shall be granted by the Board with respect to any
2 inter-track wagering location within the jurisdiction of
3 any local zoning authority which has, by ordinance or by
4 resolution, prohibited the establishment of an inter-track
5 wagering location within its jurisdiction. However,
6 inter-track wagering and simulcast wagering may be
7 conducted at a site if such ordinance or resolution is
8 enacted after the Board licenses the original inter-track
9 wagering location licensee for the site in question.

10 (8.3) After the effective date of this amendatory Act
11 of the 104th General Assembly, no inter-track wagering
12 location shall be issued within a 25-mile radius of an
13 organizational licensee unless the organization licensee
14 gives written consent and the organizational licensee
15 files such consent with the Board.

16 (9) (Blank).

17 (10) An inter-track wagering licensee or an
18 inter-track wagering location licensee may retain, subject
19 to the payment of the privilege taxes and the purses, an
20 amount not to exceed 17% of all money wagered. Each
21 program of racing conducted by each inter-track wagering
22 licensee or inter-track wagering location licensee shall
23 be considered a separate racing day for the purpose of
24 determining the daily handle and computing the privilege
25 tax or pari-mutuel tax on such daily handle as provided in
26 Section 27.

1 (10.1) Except as provided in subsection (g) of Section
2 27 of this Act, inter-track wagering location licensees
3 shall pay 1% of the pari-mutuel handle at each location to
4 the municipality in which such location is situated and 1%
5 of the pari-mutuel handle at each location to the county
6 in which such location is situated. In the event that an
7 inter-track wagering location licensee is situated in an
8 unincorporated area of a county, such licensee shall pay
9 2% of the pari-mutuel handle from such location to such
10 county. Inter-track wagering location licensees must pay
11 the handle percentage required under this paragraph to the
12 municipality and county no later than the 20th of the
13 month following the month such handle was generated.

14 (10.2) Notwithstanding any other provision of this
15 Act, with respect to inter-track wagering at a race track
16 located in a county that has a population of more than
17 230,000 and that is bounded by the Mississippi River ("the
18 first race track"), or at a facility operated by an
19 inter-track wagering licensee or inter-track wagering
20 location licensee that derives its license from the
21 organization licensee that operates the first race track,
22 on races conducted at the first race track or on races
23 conducted at another Illinois race track and
24 simultaneously televised to the first race track or to a
25 facility operated by an inter-track wagering licensee or
26 inter-track wagering location licensee that derives its

1 license from the organization licensee that operates the
2 first race track, those moneys shall be allocated as
3 follows:

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

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

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

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

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

1 extent the total amount collected and distributed to the
2 Horse Racing Tax Allocation Fund under this subsection (h)
3 during any calendar year exceeds the amount collected and
4 distributed to the Horse Racing Tax Allocation Fund during
5 calendar year 1994, that excess amount shall be
6 redistributed (I) to all inter-track wagering location
7 licensees, based on each licensee's pro rata share of the
8 total handle from inter-track wagering and simulcast
9 wagering for all inter-track wagering location licensees
10 during the calendar year in which this provision is
11 applicable; then (II) the amounts redistributed to each
12 inter-track wagering location licensee as described in
13 subpart (I) shall be further redistributed as provided in
14 subparagraph (B) of paragraph (5) of subsection (g) of
15 this Section 26 provided first, that the shares of those
16 amounts, which are to be redistributed to the host track
17 or to purses at the host track under subparagraph (B) of
18 paragraph (5) of subsection (g) of this Section 26 shall
19 be redistributed based on each host track's pro rata share
20 of the total inter-track wagering and simulcast wagering
21 handle at all host tracks during the calendar year in
22 question, and second, that any amounts redistributed as
23 described in part (I) to an inter-track wagering location
24 licensee that accepts wagers on races conducted by an
25 organization licensee that conducts a race meet in a
26 county with a population in excess of 230,000 and that

1 borders the Mississippi River shall be further
2 redistributed, effective January 1, 2017, as provided in
3 paragraph (7) of subsection (g) of this Section 26, with
4 the portion of that further redistribution allocated to
5 purses at that organization licensee to be divided between
6 standardbred purses and thoroughbred purses based on the
7 amounts otherwise allocated to purses at that organization
8 licensee during the calendar year in question; and (iv) 8%
9 of the pari-mutuel handle on inter-track wagering wagered
10 at such location to satisfy all costs and expenses of
11 conducting its wagering. The remainder of the monies
12 retained by the inter-track wagering location licensee
13 shall be allocated 40% to the location licensee and 60% to
14 the organization licensee which provides the Illinois
15 races to the location, except that an inter-track wagering
16 location licensee that derives its license from a track
17 located in a county with a population in excess of 230,000
18 and that borders the Mississippi River shall not divide
19 any remaining retention with the organization licensee
20 that provides the race or races and an inter-track
21 wagering location licensee that accepts wagers on races
22 conducted by an organization licensee that conducts a race
23 meet in a county with a population in excess of 230,000 and
24 that borders the Mississippi River shall not divide any
25 remaining retention with the organization licensee.
26 Notwithstanding the provisions of clauses (ii) and (iv) of

1 this paragraph, in the case of the additional inter-track
2 wagering location licenses authorized under paragraph (1)
3 of this subsection (h) by Public Act 87-110, those
4 licensees shall pay the following amounts as purses:
5 during the first 12 months the licensee is in operation,
6 5.25% of the pari-mutuel handle wagered at the location on
7 races; during the second 12 months, 5.25%; during the
8 third 12 months, 5.75%; during the fourth 12 months,
9 6.25%; and during the fifth 12 months and thereafter,
10 6.75%. The following amounts shall be retained by the
11 licensee to satisfy all costs and expenses of conducting
12 its wagering: during the first 12 months the licensee is
13 in operation, 8.25% of the pari-mutuel handle wagered at
14 the location; during the second 12 months, 8.25%; during
15 the third 12 months, 7.75%; during the fourth 12 months,
16 7.25%; and during the fifth 12 months and thereafter,
17 6.75%. For additional inter-track wagering location
18 licensees authorized under Public Act 89-16, purses for
19 the first 12 months the licensee is in operation shall be
20 5.75% of the pari-mutuel wagered at the location, purses
21 for the second 12 months the licensee is in operation
22 shall be 6.25%, and purses thereafter shall be 6.75%. For
23 additional inter-track location licensees authorized under
24 Public Act 89-16, the licensee shall be allowed to retain
25 to satisfy all costs and expenses: 7.75% of the
26 pari-mutuel handle wagered at the location during its

1 first 12 months of operation, 7.25% during its second 12
2 months of operation, and 6.75% thereafter.

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

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

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

1 premiums and rehabilitation as set forth in the
2 Agricultural Fair Act;

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

1 or conservation district or municipality that does not
2 have a park district in an amount equal to
3 four-sevenths of the amount collected by each
4 inter-track wagering location licensee within the park
5 district or conservation district or municipality for
6 the Fund. Monies that were paid into the Horse Racing
7 Tax Allocation Fund before August 9, 1991 (the
8 effective date of Public Act 87-110) by an inter-track
9 wagering location licensee located in a municipality
10 that is not included within any park district but is
11 included within a conservation district as provided in
12 this paragraph shall, as soon as practicable after
13 August 9, 1991 (the effective date of Public Act
14 87-110), be allocated and paid to that conservation
15 district as provided in this paragraph. Any park
16 district or municipality not maintaining a museum may
17 deposit the monies in the corporate fund of the park
18 district or municipality where the inter-track
19 wagering location is located, to be used for general
20 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
4 paragraph (11) shall be allocated by appropriation as
5 follows:

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

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

17 Four-sevenths to museums and aquariums located in
18 park districts of over 500,000 population; provided
19 that the monies are distributed in accordance with the
20 previous year's distribution of the maintenance tax
21 for such museums and aquariums as provided in Section
22 2 of the Park District Aquarium and Museum Act; and

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

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

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

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

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

1 races wagered on are being conducted; 50% to
2 purses at the track where the inter-track wagering
3 licensee is accepting such wagers.

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

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

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

1 and to impose penalties for violations thereof.

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

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

18 (D) (Blank).

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

24 (F) The Board shall name and appoint a State
25 director of this wagering who shall be a
26 representative of the Board and whose duty it shall be

1 to supervise the conduct of inter-track wagering as
2 may be provided for by the rules and regulations of the
3 Board; such rules and regulation shall specify the
4 method of appointment and the Director's powers,
5 authority and duties. The Board may appoint the
6 Director of Mutuels to also serve as the State
7 director of this wagering.

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

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

1 separate racing day for the purpose of determining the
2 daily handle and computing the privilege or pari-mutuel
3 tax on that daily handle as provided in Sections 27 and
4 27.1. Such agreements shall be approved by the Board
5 before such wagering may be conducted. In determining
6 whether to grant approval, the Board shall give due
7 consideration to the best interests of the public and of
8 horse racing. The provisions of paragraphs (1), (8),
9 (8.1), and (8.2) of subsection (h) of this Section which
10 are not specified in this paragraph (13) shall not apply
11 to licensed race meetings conducted by the Department of
12 Agriculture at the Illinois State Fair in Sangamon County
13 or the DuQuoin State Fair in Perry County, or to any
14 wagering conducted on those race meetings.

15 (14) An inter-track wagering location license
16 authorized by the Board in 2016 that is owned and operated
17 by a race track in Rock Island County shall be transferred
18 to a commonly owned race track in Cook County on August 12,
19 2016 (the effective date of Public Act 99-757). The
20 licensee shall retain its status in relation to purse
21 distribution under paragraph (11) of this subsection (h)
22 following the transfer to the new entity. The pari-mutuel
23 tax credit under Section 32.1 shall not be applied toward
24 any pari-mutuel tax obligation of the inter-track wagering
25 location licensee of the license that is transferred under
26 this paragraph (14).

1 (i) Notwithstanding the other provisions of this Act, the
2 conduct of wagering at wagering facilities is authorized on
3 all days, except as limited by subsection (b) of Section 19 of
4 this Act.

5 (Source: P.A. 104-185, eff. 8-15-25.)

6 Section 99. Effective date. This Act takes effect upon
7 becoming law."