



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB3159

Introduced 2/18/2025, by Rep. Katie Stuart

SYNOPSIS AS INTRODUCED:

230 ILCS 45/25-90

Amends the Sports Wagering Act. Requires, beginning July 1, 2026, the State to impose and collect 2% of the adjusted gross receipts from sports wagers to be appropriated to local government fire departments, fire districts, and local government EMS ambulance departments.

LRB104 10295 LNS 20369 b

1 AN ACT concerning gaming.

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

4 Section 5. The Sports Wagering Act is amended by changing
5 Section 25-90 as follows:

6 (230 ILCS 45/25-90)

7 Sec. 25-90. Tax; Sports Wagering Fund.

8 (a) For the privilege of holding a license to operate
9 sports wagering under this Act until June 30, 2024, this State
10 shall impose and collect 15% of a master sports wagering
11 licensee's adjusted gross sports wagering receipts from sports
12 wagering. The accrual method of accounting shall be used for
13 purposes of calculating the amount of the tax owed by the
14 licensee.

15 The taxes levied and collected pursuant to this subsection
16 (a) are due and payable to the Board no later than the last day
17 of the month following the calendar month in which the
18 adjusted gross sports wagering receipts were received and the
19 tax obligation was accrued.

20 (a-5) In addition to the tax imposed under subsection (a),
21 (d), or (d-5) of this Section, for the privilege of holding a
22 license to operate sports wagering under this Act, the State
23 shall impose and collect 2% of the adjusted gross receipts

1 from sports wagers that are placed within a home rule county
2 with a population of over 3,000,000 inhabitants, which shall
3 be paid, subject to appropriation from the General Assembly,
4 from the Sports Wagering Fund to that home rule county for the
5 purpose of enhancing the county's criminal justice system.

6 (b) The Sports Wagering Fund is hereby created as a
7 special fund in the State treasury. Except as otherwise
8 provided in this Act, all moneys collected under this Act by
9 the Board shall be deposited into the Sports Wagering Fund.
10 Through August 25, 2024, on the 25th of each month, any moneys
11 remaining in the Sports Wagering Fund in excess of the
12 anticipated monthly expenditures from the Fund through the
13 next month, as certified by the Board to the State
14 Comptroller, shall be transferred by the State Comptroller and
15 the State Treasurer to the Capital Projects Fund. Beginning
16 September 25, 2024, on the 25th of each month, of the moneys
17 remaining in the Sports Wagering Fund in excess of the
18 anticipated monthly expenditures from the Fund through the
19 next month, as certified by the Board to the State
20 Comptroller, the State Comptroller shall direct and the State
21 Treasurer shall transfer 58% to the General Revenue Fund and
22 42% to the Capital Projects Fund.

23 (c) Beginning with July 2021, and on a monthly basis
24 thereafter, the Board shall certify to the State Comptroller
25 the amount of license fees collected in the month for initial
26 licenses issued under this Act, except for occupational

1 licenses. As soon after certification as practicable, the
2 State Comptroller shall direct and the State Treasurer shall
3 transfer the certified amount from the Sports Wagering Fund to
4 the Rebuild Illinois Projects Fund.

5 (d) Beginning on July 1, 2024, and for each 12-month
6 period thereafter, for the privilege of holding a license to
7 operate sports wagering under this Act, this State shall
8 impose a privilege tax on the master sports licensee's
9 adjusted gross sports wagering receipts from sports wagering
10 over the Internet or through a mobile application based on the
11 following rates:

12 20% of annual adjusted gross sports wagering receipts
13 up to and including \$30,000,000.

14 25% of annual adjusted gross sports wagering receipts
15 in excess of \$30,000,000 but not exceeding \$50,000,000.

16 30% of annual adjusted gross sports wagering receipts
17 in excess of \$50,000,000 but not exceeding \$100,000,000.

18 35% of annual adjusted gross sports wagering receipts
19 in excess of \$100,000,000 but not exceeding \$200,000,000.

20 40% of annual adjusted gross sports wagering receipts
21 in excess of \$200,000,000.

22 (d-5) Beginning on July 1, 2024, and for each 12-month
23 period thereafter, for the privilege of holding a license to
24 operate sports wagering under this Act, this State shall
25 impose a privilege tax on the master sports licensee's
26 adjusted gross sports wagering receipts from sports wagering

1 from other than over the Internet or through a mobile
2 application based on the following rates:

3 20% of annual adjusted gross sports wagering receipts
4 up to and including \$30,000,000.

5 25% of annual adjusted gross sports wagering receipts
6 in excess of \$30,000,000 but not exceeding \$50,000,000.

7 30% of annual adjusted gross sports wagering receipts
8 in excess of \$50,000,000 but not exceeding \$100,000,000.

9 35% of annual adjusted gross sports wagering receipts
10 in excess of \$100,000,000 but not exceeding \$200,000,000.

11 40% of annual adjusted gross sports wagering receipts
12 in excess of \$200,000,000.

13 (d-10) The accrual method of accounting shall be used for
14 purposes of calculating the amount of the tax owed by the
15 licensee.

16 (d-15) The taxes levied and collected pursuant to
17 subsections (d) and (d-5) are due and payable to the Board no
18 later than the last day of the month following the calendar
19 month in which the adjusted gross sports wagering receipts
20 were received and the tax obligation was accrued.

21 (e) Annually, a master sports wagering licensee shall
22 transmit to the Board an audit of the financial transactions
23 and condition of the licensee's total operations.
24 Additionally, within 90 days after the end of each quarter of
25 each fiscal year, the master sports wagering licensee shall
26 transmit to the Board a compliance report on engagement

1 procedures determined by the Board. All audits and compliance
2 engagements shall be conducted by certified public accountants
3 selected by the Board. Each certified public accountant must
4 be registered in the State of Illinois under the Illinois
5 Public Accounting Act. The compensation for each certified
6 public accountant shall be paid directly by the master sports
7 wagering licensee to the certified public accountant.

8 (f) Beginning on July 1, 2026 In addition to the tax
9 imposed under subsection (a), (d), or (d-5), for the privilege
10 of holding a license to operate sports wagering under this
11 Act, the State shall impose and collect 2% of the adjusted
12 gross receipts from sports wagers that are placed within the
13 State, which shall be paid, subject to appropriation from the
14 General Assembly, from the Sports Wagering Fund for the
15 purpose of enhancing public, full-time career local government
16 fire departments or fire districts and public, full-time
17 career local government EMS ambulance departments.

18 (Source: P.A. 102-16, eff. 6-17-21; 102-687, eff. 12-17-21;
19 103-592, eff. 6-7-24.)