

**SB2760**



**104TH GENERAL ASSEMBLY**

**State of Illinois**

**2025 and 2026**

**SB2760**

Introduced 1/13/2026, by Sen. Patrick J. Joyce

**SYNOPSIS AS INTRODUCED:**

30 ILCS 115/2

from Ch. 85, par. 612

Amends the State Revenue Sharing Act. Provides that, if a municipality imposes fees, surcharges, or other costs for the privilege of conducting or participating in sports wagering, then the total amount of those fees, surcharges, or other costs shall be deducted from that municipality's Local Government Distributive Fund allocation and redistributed to the other municipalities and counties in this State in accordance with the Local Government Distributive Fund allocation formula.

LRB104 16618 HLH 30019 b

**A BILL FOR**

1 AN ACT concerning finance.

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

4 Section 5. The State Revenue Sharing Act is amended by  
5 changing Section 2 as follows:

6 (30 ILCS 115/2) (from Ch. 85, par. 612)

7 Sec. 2. Allocation and disbursement.

8 (a) As soon as may be after the first day of each month,  
9 the Department of Revenue shall allocate among the several  
10 municipalities and counties of this State the amount available  
11 in the Local Government Distributive Fund and in the Income  
12 Tax Surcharge Local Government Distributive Fund, determined  
13 as provided in Sections 1 and 1a above. Except as provided in  
14 Sections 13 and 13.1 of this Act, the Department shall then  
15 certify such allocations to the State Comptroller, who shall  
16 pay over to the several municipalities and counties the  
17 respective amounts allocated to them. The amount of such Funds  
18 allocable to each such municipality and county shall be in  
19 proportion to the number of individual residents of such  
20 municipality or county to the total population of the State,  
21 determined in each case on the basis of the latest census of  
22 the State, municipality or county conducted by the Federal  
23 government and certified by the Secretary of State and for

1 annexations to municipalities, the latest Federal, State or  
2 municipal census of the annexed area which has been certified  
3 by the Department of Revenue. Allocations to the City of  
4 Chicago under this Section are subject to Section 6 of the  
5 Hotel Operators' Occupation Tax Act. For the purpose of this  
6 Section, the number of individual residents of a county shall  
7 be reduced by the number of individuals residing therein in  
8 municipalities, but the number of individual residents of the  
9 State, county and municipality shall reflect the latest census  
10 of any of them. Notwithstanding any other provision of law, if  
11 a municipality imposes fees, surcharges, or other costs for  
12 the privilege of conducting or participating in sports  
13 wagering, then the total amount of those fees, surcharges, or  
14 other costs shall be deducted from that municipality's  
15 allocation under this subsection and redistributed to the  
16 other municipalities and counties in this State in accordance  
17 with the allocation formula set forth in this subsection (a).

18 (b) It is the intent of the General Assembly that  
19 allocations made under this Section shall be made in a fair and  
20 equitable manner. Accordingly, the clerk of any municipality  
21 to which territory has been annexed, or from which territory  
22 has been disconnected, shall notify the Department of Revenue  
23 in writing of that annexation or disconnection and shall (1)  
24 state the number of residents within the territory that was  
25 annexed or disconnected, based on the last census conducted by  
26 the federal, State, or municipal government and certified by

1 the Illinois Secretary of State, and (2) furnish therewith a  
2 certified copy of the plat of annexation or, in the case of  
3 disconnection, the ordinance, final judgment, or resolution of  
4 disconnection together with an accurate depiction of the  
5 territory disconnected. The county in which the annexed or  
6 disconnected territory is located shall verify that the number  
7 of residents stated on the written notice that is to be sent to  
8 the Department of Revenue is true and accurate. The verified  
9 statement of the county shall accompany the written notice.  
10 However, if the county does not respond to the municipality's  
11 request for verification within 30 days, this verification  
12 requirement shall be waived. The written notice shall be  
13 provided to the Department of Revenue (1) within 30 days after  
14 the effective date of this amendatory Act of the 96th General  
15 Assembly for disconnections occurring after January 1, 2007  
16 and before the effective date of this amendatory Act of the  
17 96th General Assembly or (2) within 30 days after the  
18 annexation or disconnection for annexations or disconnections  
19 occurring on or after the effective date of this amendatory  
20 Act of the 96th General Assembly. For purposes of this  
21 Section, a disconnection or annexation through court order is  
22 deemed to be effective 30 days after the entry of a final  
23 judgment order, unless stayed pending appeal. Thereafter, the  
24 monthly allocation made to the municipality and to any other  
25 municipality or county affected by the annexation or  
26 disconnection shall be adjusted in accordance with this

1 Section to reflect the change in residency of the residents of  
2 the territory that was annexed or disconnected. The adjustment  
3 shall be made no later than 30 days after the Department of  
4 Revenue's receipt of the written notice of annexation or  
5 disconnection described in this Section.

6 (Source: P.A. 104-6, eff. 6-16-25.)