

# SB3022



## 104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB3022

Introduced 1/28/2026, by Sen. Adriane Johnson

### SYNOPSIS AS INTRODUCED:

230 ILCS 10/13

from Ch. 120, par. 2413

Amends the Illinois Gambling Act. Provides that from the tax revenue from riverboat or casino gambling deposited into the State Gaming Fund, an additional amount equal to 0.50% of the adjusted gross receipts generated by a riverboat in the City of Waukegan shall be divided and remitted monthly to the Lake County State's Attorney Office for the Lake County State's Attorney's Gun Violence Prevention Initiative and community violence intervention partners with at least 0.40% directly funding the Lake County State's Attorney's Gun Violence Prevention Initiative.

LRB104 17438 LNS 30863 b

A BILL FOR

1 AN ACT concerning gaming.

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

4 Section 5. The Illinois Gambling Act is amended by  
5 changing Section 13 as follows:

6 (230 ILCS 10/13) (from Ch. 120, par. 2413)

7 Sec. 13. Wagering tax; rate; distribution.

8 (a) Until January 1, 1998, a tax is imposed on the adjusted  
9 gross receipts received from gambling games authorized under  
10 this Act at the rate of 20%.

11 (a-1) From January 1, 1998 until July 1, 2002, a privilege  
12 tax is imposed on persons engaged in the business of  
13 conducting riverboat gambling operations, based on the  
14 adjusted gross receipts received by a licensed owner from  
15 gambling games authorized under this Act at the following  
16 rates:

17 15% of annual adjusted gross receipts up to and  
18 including \$25,000,000;

19 20% of annual adjusted gross receipts in excess of  
20 \$25,000,000 but not exceeding \$50,000,000;

21 25% of annual adjusted gross receipts in excess of  
22 \$50,000,000 but not exceeding \$75,000,000;

23 30% of annual adjusted gross receipts in excess of

1           \$75,000,000 but not exceeding \$100,000,000;  
2           35% of annual adjusted gross receipts in excess of  
3           \$100,000,000.

4           (a-2) From July 1, 2002 until July 1, 2003, a privilege tax  
5 is imposed on persons engaged in the business of conducting  
6 riverboat gambling operations, other than licensed managers  
7 conducting riverboat gambling operations on behalf of the  
8 State, based on the adjusted gross receipts received by a  
9 licensed owner from gambling games authorized under this Act  
10 at the following rates:

11           15% of annual adjusted gross receipts up to and  
12 including \$25,000,000;

13           22.5% of annual adjusted gross receipts in excess of  
14 \$25,000,000 but not exceeding \$50,000,000;

15           27.5% of annual adjusted gross receipts in excess of  
16 \$50,000,000 but not exceeding \$75,000,000;

17           32.5% of annual adjusted gross receipts in excess of  
18 \$75,000,000 but not exceeding \$100,000,000;

19           37.5% of annual adjusted gross receipts in excess of  
20 \$100,000,000 but not exceeding \$150,000,000;

21           45% of annual adjusted gross receipts in excess of  
22 \$150,000,000 but not exceeding \$200,000,000;

23           50% of annual adjusted gross receipts in excess of  
24 \$200,000,000.

25           (a-3) Beginning July 1, 2003, a privilege tax is imposed  
26 on persons engaged in the business of conducting riverboat

1 gambling operations, other than licensed managers conducting  
2 riverboat gambling operations on behalf of the State, based on  
3 the adjusted gross receipts received by a licensed owner from  
4 gambling games authorized under this Act at the following  
5 rates:

6 15% of annual adjusted gross receipts up to and  
7 including \$25,000,000;

8 27.5% of annual adjusted gross receipts in excess of  
9 \$25,000,000 but not exceeding \$37,500,000;

10 32.5% of annual adjusted gross receipts in excess of  
11 \$37,500,000 but not exceeding \$50,000,000;

12 37.5% of annual adjusted gross receipts in excess of  
13 \$50,000,000 but not exceeding \$75,000,000;

14 45% of annual adjusted gross receipts in excess of  
15 \$75,000,000 but not exceeding \$100,000,000;

16 50% of annual adjusted gross receipts in excess of  
17 \$100,000,000 but not exceeding \$250,000,000;

18 70% of annual adjusted gross receipts in excess of  
19 \$250,000,000.

20 An amount equal to the amount of wagering taxes collected  
21 under this subsection (a-3) that are in addition to the amount  
22 of wagering taxes that would have been collected if the  
23 wagering tax rates under subsection (a-2) were in effect shall  
24 be paid into the Common School Fund.

25 The privilege tax imposed under this subsection (a-3)  
26 shall no longer be imposed beginning on the earlier of (i) July

1, 2005; (ii) the first date after June 20, 2003 that riverboat gambling operations are conducted pursuant to a dormant license; or (iii) the first day that riverboat gambling operations are conducted under the authority of an owners license that is in addition to the 10 owners licenses initially authorized under this Act. For the purposes of this subsection (a-3), the term "dormant license" means an owners license that is authorized by this Act under which no riverboat gambling operations are being conducted on June 20, 2003.

(a-4) Beginning on the first day on which the tax imposed under subsection (a-3) is no longer imposed and ending upon the imposition of the privilege tax under subsection (a-5) of this Section, a privilege tax is imposed on persons engaged in the business of conducting gambling operations, other than licensed managers conducting riverboat gambling operations on behalf of the State, based on the adjusted gross receipts received by a licensed owner from gambling games authorized under this Act at the following rates:

15% of annual adjusted gross receipts up to and including \$25,000,000;

22.5% of annual adjusted gross receipts in excess of \$25,000,000 but not exceeding \$50,000,000;

27.5% of annual adjusted gross receipts in excess of \$50,000,000 but not exceeding \$75,000,000;

32.5% of annual adjusted gross receipts in excess of

1           \$75,000,000 but not exceeding \$100,000,000;  
2           37.5% of annual adjusted gross receipts in excess of  
3           \$100,000,000 but not exceeding \$150,000,000;  
4           45% of annual adjusted gross receipts in excess of  
5           \$150,000,000 but not exceeding \$200,000,000;  
6           50% of annual adjusted gross receipts in excess of  
7           \$200,000,000.

8           For the imposition of the privilege tax in this subsection  
9           (a-4), amounts paid pursuant to item (1) of subsection (b) of  
10          Section 56 of the Illinois Horse Racing Act of 1975 shall not  
11          be included in the determination of adjusted gross receipts.

12          (a-5)(1) Beginning on July 1, 2020, a privilege tax is  
13          imposed on persons engaged in the business of conducting  
14          gambling operations, other than the owners licensee under  
15          paragraph (1) of subsection (e-5) of Section 7 and licensed  
16          managers conducting riverboat gambling operations on behalf of  
17          the State, based on the adjusted gross receipts received by  
18          such licensee from the gambling games authorized under this  
19          Act. The privilege tax for all gambling games other than table  
20          games, including, but not limited to, slot machines, video  
21          game of chance gambling, and electronic gambling games shall  
22          be at the following rates:

23                 15% of annual adjusted gross receipts up to and  
24                 including \$25,000,000;  
25                 22.5% of annual adjusted gross receipts in excess of  
26                 \$25,000,000 but not exceeding \$50,000,000;

1           27.5% of annual adjusted gross receipts in excess of  
2           \$50,000,000 but not exceeding \$75,000,000;

3           32.5% of annual adjusted gross receipts in excess of  
4           \$75,000,000 but not exceeding \$100,000,000;

5           37.5% of annual adjusted gross receipts in excess of  
6           \$100,000,000 but not exceeding \$150,000,000;

7           45% of annual adjusted gross receipts in excess of  
8           \$150,000,000 but not exceeding \$200,000,000;

9           50% of annual adjusted gross receipts in excess of  
10          \$200,000,000.

11          The privilege tax for table games shall be at the  
12          following rates:

13                 15% of annual adjusted gross receipts up to and  
14                 including \$25,000,000;

15                 20% of annual adjusted gross receipts in excess of  
16                 \$25,000,000.

17          For the imposition of the privilege tax in this subsection  
18          (a-5), amounts paid pursuant to item (1) of subsection (b) of  
19          Section 56 of the Illinois Horse Racing Act of 1975 shall not  
20          be included in the determination of adjusted gross receipts.

21          (2) Beginning on the first day that an owners licensee  
22          under paragraph (1) of subsection (e-5) of Section 7 conducts  
23          gambling operations, either in a temporary facility or a  
24          permanent facility, a privilege tax is imposed on persons  
25          engaged in the business of conducting gambling operations  
26          under paragraph (1) of subsection (e-5) of Section 7, other

1 than licensed managers conducting riverboat gambling  
2 operations on behalf of the State, based on the adjusted gross  
3 receipts received by such licensee from the gambling games  
4 authorized under this Act. The privilege tax for all gambling  
5 games other than table games, including, but not limited to,  
6 slot machines, video game of chance gambling, and electronic  
7 gambling games shall be at the following rates:

8 12% of annual adjusted gross receipts up to and  
9 including \$25,000,000 to the State and 10.5% of annual  
10 adjusted gross receipts up to and including \$25,000,000 to  
11 the City of Chicago;

12 16% of annual adjusted gross receipts in excess of  
13 \$25,000,000 but not exceeding \$50,000,000 to the State and  
14 14% of annual adjusted gross receipts in excess of  
15 \$25,000,000 but not exceeding \$50,000,000 to the City of  
16 Chicago;

17 20.1% of annual adjusted gross receipts in excess of  
18 \$50,000,000 but not exceeding \$75,000,000 to the State and  
19 17.4% of annual adjusted gross receipts in excess of  
20 \$50,000,000 but not exceeding \$75,000,000 to the City of  
21 Chicago;

22 21.4% of annual adjusted gross receipts in excess of  
23 \$75,000,000 but not exceeding \$100,000,000 to the State  
24 and 18.6% of annual adjusted gross receipts in excess of  
25 \$75,000,000 but not exceeding \$100,000,000 to the City of  
26 Chicago;

1           22.7% of annual adjusted gross receipts in excess of  
2           \$100,000,000 but not exceeding \$150,000,000 to the State  
3           and 19.8% of annual adjusted gross receipts in excess of  
4           \$100,000,000 but not exceeding \$150,000,000 to the City of  
5           Chicago;

6           24.1% of annual adjusted gross receipts in excess of  
7           \$150,000,000 but not exceeding \$225,000,000 to the State  
8           and 20.9% of annual adjusted gross receipts in excess of  
9           \$150,000,000 but not exceeding \$225,000,000 to the City of  
10          Chicago;

11          26.8% of annual adjusted gross receipts in excess of  
12          \$225,000,000 but not exceeding \$1,000,000,000 to the State  
13          and 23.2% of annual adjusted gross receipts in excess of  
14          \$225,000,000 but not exceeding \$1,000,000,000 to the City  
15          of Chicago;

16          40% of annual adjusted gross receipts in excess of  
17          \$1,000,000,000 to the State and 34.7% of annual gross  
18          receipts in excess of \$1,000,000,000 to the City of  
19          Chicago.

20          The privilege tax for table games shall be at the  
21          following rates:

22               8.1% of annual adjusted gross receipts up to and  
23               including \$25,000,000 to the State and 6.9% of annual  
24               adjusted gross receipts up to and including \$25,000,000 to  
25               the City of Chicago;

26               10.7% of annual adjusted gross receipts in excess of

1           \$25,000,000 but not exceeding \$75,000,000 to the State and  
2           9.3% of annual adjusted gross receipts in excess of  
3           \$25,000,000 but not exceeding \$75,000,000 to the City of  
4           Chicago;

5           11.2% of annual adjusted gross receipts in excess of  
6           \$75,000,000 but not exceeding \$175,000,000 to the State  
7           and 9.8% of annual adjusted gross receipts in excess of  
8           \$75,000,000 but not exceeding \$175,000,000 to the City of  
9           Chicago;

10          13.5% of annual adjusted gross receipts in excess of  
11          \$175,000,000 but not exceeding \$225,000,000 to the State  
12          and 11.5% of annual adjusted gross receipts in excess of  
13          \$175,000,000 but not exceeding \$225,000,000 to the City of  
14          Chicago;

15          15.1% of annual adjusted gross receipts in excess of  
16          \$225,000,000 but not exceeding \$275,000,000 to the State  
17          and 12.9% of annual adjusted gross receipts in excess of  
18          \$225,000,000 but not exceeding \$275,000,000 to the City of  
19          Chicago;

20          16.2% of annual adjusted gross receipts in excess of  
21          \$275,000,000 but not exceeding \$375,000,000 to the State  
22          and 13.8% of annual adjusted gross receipts in excess of  
23          \$275,000,000 but not exceeding \$375,000,000 to the City of  
24          Chicago;

25          18.9% of annual adjusted gross receipts in excess of  
26          \$375,000,000 to the State and 16.1% of annual gross

1 receipts in excess of \$375,000,000 to the City of Chicago.

2 For the imposition of the privilege tax in this subsection  
3 (a-5), amounts paid pursuant to item (1) of subsection (b) of  
4 Section 56 of the Illinois Horse Racing Act of 1975 shall not  
5 be included in the determination of adjusted gross receipts.

6 (3) Notwithstanding the provisions of this subsection  
7 (a-5), for the first 10 years that the privilege tax is imposed  
8 under this subsection (a-5) or until the year preceding the  
9 calendar year in which paragraph (4) becomes operative,  
10 whichever occurs first, the privilege tax shall be imposed on  
11 the modified annual adjusted gross receipts of a riverboat or  
12 casino conducting gambling operations in the City of East St.  
13 Louis, unless:

14 (1) the riverboat or casino fails to employ at least  
15 450 people, except no minimum employment shall be required  
16 during 2020 and 2021 or during periods that the riverboat  
17 or casino is closed on orders of State officials for  
18 public health emergencies or other emergencies not caused  
19 by the riverboat or casino;

20 (2) the riverboat or casino fails to maintain  
21 operations in a manner consistent with this Act or is not a  
22 viable riverboat or casino subject to the approval of the  
23 Board; or

24 (3) the owners licensee is not an entity in which  
25 employees participate in an employee stock ownership plan  
26 or in which the owners licensee sponsors a 401(k)

1 retirement plan and makes a matching employer contribution  
2 equal to at least one-quarter of the first 12% or one-half  
3 of the first 6% of each participating employee's  
4 contribution, not to exceed any limitations under federal  
5 laws and regulations.

6 (4) Notwithstanding the provisions of this subsection  
7 (a-5), for 10 calendar years beginning in the year that  
8 gambling operations commence either in a temporary or  
9 permanent facility at an organization gaming facility located  
10 in the City of Collinsville, the privilege tax imposed under  
11 this subsection (a-5) on a riverboat or casino conducting  
12 gambling operations in the City of East St. Louis shall be  
13 reduced, if applicable, by an amount equal to the difference  
14 in adjusted gross receipts for the 2022 calendar year less the  
15 current year's adjusted gross receipts, unless:

16 (A) the riverboat or casino fails to employ at least  
17 350 people, except that no minimum employment shall be  
18 required during periods that the riverboat or casino is  
19 closed on orders of State officials for public health  
20 emergencies or other emergencies not caused by the  
21 riverboat or casino;

22 (B) the riverboat or casino fails to maintain  
23 operations in a manner consistent with this Act or is not a  
24 viable riverboat or casino subject to the approval of the  
25 Board; or

26 (C) the riverboat or casino fails to submit audited

1 financial statements to the Board prepared by an  
2 accounting firm that has been preapproved by the Board and  
3 such statements were prepared in accordance with the  
4 provisions of the Financial Accounting Standards Board  
5 Accounting Standards Codification under nongovernmental  
6 accounting principles generally accepted in the United  
7 States.

8 As used in this subsection (a-5), "modified annual  
9 adjusted gross receipts" means:

10 (A) for calendar year 2020, the annual adjusted gross  
11 receipts for the current year minus the difference between  
12 an amount equal to the average annual adjusted gross  
13 receipts from a riverboat or casino conducting gambling  
14 operations in the City of East St. Louis for 2014, 2015,  
15 2016, 2017, and 2018 and the annual adjusted gross  
16 receipts for 2018;

17 (B) for calendar year 2021, the annual adjusted gross  
18 receipts for the current year minus the difference between  
19 an amount equal to the average annual adjusted gross  
20 receipts from a riverboat or casino conducting gambling  
21 operations in the City of East St. Louis for 2014, 2015,  
22 2016, 2017, and 2018 and the annual adjusted gross  
23 receipts for 2019; and

24 (C) for calendar years 2022 through 2029, the annual  
25 adjusted gross receipts for the current year minus the  
26 difference between an amount equal to the average annual

1 adjusted gross receipts from a riverboat or casino  
2 conducting gambling operations in the City of East St.  
3 Louis for 3 years preceding the current year and the  
4 annual adjusted gross receipts for the immediately  
5 preceding year.

6 (a-6) From June 28, 2019 (the effective date of Public Act  
7 101-31) until June 30, 2023, an owners licensee that conducted  
8 gambling operations prior to January 1, 2011 shall receive a  
9 dollar-for-dollar credit against the tax imposed under this  
10 Section for any renovation or construction costs paid by the  
11 owners licensee, but in no event shall the credit exceed  
12 \$2,000,000.

13 Additionally, from June 28, 2019 (the effective date of  
14 Public Act 101-31) until December 31, 2024, an owners licensee  
15 that (i) is located within 15 miles of the Missouri border, and  
16 (ii) has at least 3 riverboats, casinos, or their equivalent  
17 within a 45-mile radius, may be authorized to relocate to a new  
18 location with the approval of both the unit of local  
19 government designated as the home dock and the Board, so long  
20 as the new location is within the same unit of local government  
21 and no more than 3 miles away from its original location. Such  
22 owners licensee shall receive a credit against the tax imposed  
23 under this Section equal to 8% of the total project costs, as  
24 approved by the Board, for any renovation or construction  
25 costs paid by the owners licensee for the construction of the  
26 new facility, provided that the new facility is operational by

1 July 1, 2024. In determining whether or not to approve a  
2 relocation, the Board must consider the extent to which the  
3 relocation will diminish the gaming revenues received by other  
4 Illinois gaming facilities.

5 (a-7) Beginning in the initial adjustment year and through  
6 the final adjustment year, if the total obligation imposed  
7 pursuant to either subsection (a-5) or (a-6) will result in an  
8 owners licensee receiving less after-tax adjusted gross  
9 receipts than it received in calendar year 2018, then the  
10 total amount of privilege taxes that the owners licensee is  
11 required to pay for that calendar year shall be reduced to the  
12 extent necessary so that the after-tax adjusted gross receipts  
13 in that calendar year equals the after-tax adjusted gross  
14 receipts in calendar year 2018, but the privilege tax  
15 reduction shall not exceed the annual adjustment cap. If  
16 pursuant to this subsection (a-7), the total obligation  
17 imposed pursuant to either subsection (a-5) or (a-6) shall be  
18 reduced, then the owners licensee shall not receive a refund  
19 from the State at the end of the subject calendar year but  
20 instead shall be able to apply that amount as a credit against  
21 any payments it owes to the State in the following calendar  
22 year to satisfy its total obligation under either subsection  
23 (a-5) or (a-6). The credit for the final adjustment year shall  
24 occur in the calendar year following the final adjustment  
25 year.

26 If an owners licensee that conducted gambling operations

1 prior to January 1, 2019 expands its riverboat or casino,  
2 including, but not limited to, with respect to its gaming  
3 floor, additional non-gaming amenities such as restaurants,  
4 bars, and hotels and other additional facilities, and incurs  
5 construction and other costs related to such expansion from  
6 June 28, 2019 (the effective date of Public Act 101-31) until  
7 June 28, 2029, then for each \$15,000,000 spent for any such  
8 construction or other costs related to expansion paid by the  
9 owners licensee, the final adjustment year shall be extended  
10 by one year and the annual adjustment cap shall increase by  
11 0.2% of adjusted gross receipts during each calendar year  
12 until and including the final adjustment year. No further  
13 modifications to the final adjustment year or annual  
14 adjustment cap shall be made after \$75,000,000 is incurred in  
15 construction or other costs related to expansion so that the  
16 final adjustment year shall not extend beyond the 9th calendar  
17 year after the initial adjustment year, not including the  
18 initial adjustment year, and the annual adjustment cap shall  
19 not exceed 4% of adjusted gross receipts in a particular  
20 calendar year. Construction and other costs related to  
21 expansion shall include all project related costs, including,  
22 but not limited to, all hard and soft costs, financing costs,  
23 on or off-site ground, road or utility work, cost of gaming  
24 equipment and all other personal property, initial fees  
25 assessed for each incremental gaming position, and the cost of  
26 incremental land acquired for such expansion. Soft costs shall

1 include, but not be limited to, legal fees, architect,  
2 engineering and design costs, other consultant costs,  
3 insurance cost, permitting costs, and pre-opening costs  
4 related to the expansion, including, but not limited to, any  
5 of the following: marketing, real estate taxes, personnel,  
6 training, travel and out-of-pocket expenses, supply,  
7 inventory, and other costs, and any other project related soft  
8 costs.

9 To be eligible for the tax credits in subsection (a-6),  
10 all construction contracts shall include a requirement that  
11 the contractor enter into a project labor agreement with the  
12 building and construction trades council with geographic  
13 jurisdiction of the location of the proposed gaming facility.

14 Notwithstanding any other provision of this subsection  
15 (a-7), this subsection (a-7) does not apply to an owners  
16 licensee unless such owners licensee spends at least  
17 \$15,000,000 on construction and other costs related to its  
18 expansion, excluding the initial fees assessed for each  
19 incremental gaming position.

20 This subsection (a-7) does not apply to owners licensees  
21 authorized pursuant to subsection (e-5) of Section 7 of this  
22 Act.

23 For purposes of this subsection (a-7):

24 "Building and construction trades council" means any  
25 organization representing multiple construction entities that  
26 are monitoring or attentive to compliance with public or

1 workers' safety laws, wage and hour requirements, or other  
2 statutory requirements or that are making or maintaining  
3 collective bargaining agreements.

4 "Initial adjustment year" means the year commencing on  
5 January 1 of the calendar year immediately following the  
6 earlier of the following:

7 (1) the commencement of gambling operations, either in  
8 a temporary or permanent facility, with respect to the  
9 owners license authorized under paragraph (1) of  
10 subsection (e-5) of Section 7 of this Act; or

11 (2) June 28, 2021 (24 months after the effective date  
12 of Public Act 101-31);

13 provided the initial adjustment year shall not commence  
14 earlier than June 28, 2020 (12 months after the effective date  
15 of Public Act 101-31).

16 "Final adjustment year" means the 2nd calendar year after  
17 the initial adjustment year, not including the initial  
18 adjustment year, and as may be extended further as described  
19 in this subsection (a-7).

20 "Annual adjustment cap" means 3% of adjusted gross  
21 receipts in a particular calendar year, and as may be  
22 increased further as otherwise described in this subsection  
23 (a-7).

24 (a-8) Riverboat gambling operations conducted by a  
25 licensed manager on behalf of the State are not subject to the  
26 tax imposed under this Section.

1 (a-9) Beginning on January 1, 2020, the calculation of  
2 gross receipts or adjusted gross receipts, for the purposes of  
3 this Section, for a riverboat, a casino, or an organization  
4 gaming facility shall not include the dollar amount of  
5 non-cashable vouchers, coupons, and electronic promotions  
6 redeemed by wagerers upon the riverboat, in the casino, or in  
7 the organization gaming facility up to and including an amount  
8 not to exceed 20% of a riverboat's, a casino's, or an  
9 organization gaming facility's adjusted gross receipts.

10 The Illinois Gaming Board shall submit to the General  
11 Assembly a comprehensive report no later than March 31, 2023  
12 detailing, at a minimum, the effect of removing non-cashable  
13 vouchers, coupons, and electronic promotions from this  
14 calculation on net gaming revenues to the State in calendar  
15 years 2020 through 2022, the increase or reduction in wagerers  
16 as a result of removing non-cashable vouchers, coupons, and  
17 electronic promotions from this calculation, the effect of the  
18 tax rates in subsection (a-5) on net gaming revenues to this  
19 State, and proposed modifications to the calculation.

20 (a-10) The taxes imposed by this Section shall be paid by  
21 the licensed owner or the organization gaming licensee to the  
22 Board not later than 5:00 p.m. of the day after the day when  
23 the wagers were made.

24 (a-15) If the privilege tax imposed under subsection (a-3)  
25 is no longer imposed pursuant to item (i) of the last paragraph  
26 of subsection (a-3), then by June 15 of each year, each owners

1 licensee, other than an owners licensee that admitted  
2 1,000,000 persons or fewer in calendar year 2004, must, in  
3 addition to the payment of all amounts otherwise due under  
4 this Section, pay to the Board a reconciliation payment in the  
5 amount, if any, by which the licensed owner's base amount  
6 exceeds the amount of net privilege tax paid by the licensed  
7 owner to the Board in the then current State fiscal year. A  
8 licensed owner's net privilege tax obligation due for the  
9 balance of the State fiscal year shall be reduced up to the  
10 total of the amount paid by the licensed owner in its June 15  
11 reconciliation payment. The obligation imposed by this  
12 subsection (a-15) is binding on any person, firm, corporation,  
13 or other entity that acquires an ownership interest in any  
14 such owners license. The obligation imposed under this  
15 subsection (a-15) terminates on the earliest of: (i) July 1,  
16 2007, (ii) the first day after August 23, 2005 (the effective  
17 date of Public Act 94-673) that riverboat gambling operations  
18 are conducted pursuant to a dormant license, (iii) the first  
19 day that riverboat gambling operations are conducted under the  
20 authority of an owners license that is in addition to the 10  
21 owners licenses initially authorized under this Act, or (iv)  
22 the first day that a licensee under the Illinois Horse Racing  
23 Act of 1975 conducts gaming operations with slot machines or  
24 other electronic gaming devices. The Board must reduce the  
25 obligation imposed under this subsection (a-15) by an amount  
26 the Board deems reasonable for any of the following reasons:

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

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

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

16 "Base amount" means the following:

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

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

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

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

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

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

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

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

25 "Dormant license" has the meaning ascribed to it in  
26 subsection (a-3).

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

5 The changes made to this subsection (a-15) by Public Act  
6 94-839 are intended to restate and clarify the intent of  
7 Public Act 94-673 with respect to the amount of the payments  
8 required to be made under this subsection by an owners  
9 licensee to the Board.

10 (b) From the tax revenue from riverboat or casino gambling  
11 deposited into the State Gaming Fund under this Section, an  
12 amount equal to 5% of adjusted gross receipts generated by a  
13 riverboat or a casino, other than a riverboat or casino  
14 designated in paragraph (1), (3), or (4) of subsection (e-5)  
15 of Section 7, shall be paid monthly, subject to appropriation  
16 by the General Assembly, to the unit of local government in  
17 which the casino is located or that is designated as the home  
18 dock of the riverboat. Notwithstanding anything to the  
19 contrary, beginning on the first day that an owners licensee  
20 under paragraph (1), (2), (3), (4), (5), or (6) of subsection  
21 (e-5) of Section 7 conducts gambling operations, either in a  
22 temporary facility or a permanent facility, and for 2 years  
23 thereafter, a unit of local government designated as the home  
24 dock of a riverboat whose license was issued before January 1,  
25 2019, other than a riverboat conducting gambling operations in  
26 the City of East St. Louis, shall not receive less under this

1 subsection (b) than the amount the unit of local government  
2 received under this subsection (b) in calendar year 2018.  
3 Notwithstanding anything to the contrary and because the City  
4 of East St. Louis is a financially distressed city, beginning  
5 on the first day that an owners licensee under paragraph (1),  
6 (2), (3), (4), (5), or (6) of subsection (e-5) of Section 7  
7 conducts gambling operations, either in a temporary facility  
8 or a permanent facility, and for 10 years thereafter, a unit of  
9 local government designated as the home dock of a riverboat  
10 conducting gambling operations in the City of East St. Louis  
11 shall not receive less under this subsection (b) than the  
12 amount the unit of local government received under this  
13 subsection (b) in calendar year 2018.

14 From the tax revenue deposited into the State Gaming Fund  
15 pursuant to riverboat or casino gambling operations conducted  
16 by a licensed manager on behalf of the State, an amount equal  
17 to 5% of adjusted gross receipts generated pursuant to those  
18 riverboat or casino gambling operations shall be paid monthly,  
19 subject to appropriation by the General Assembly, to the unit  
20 of local government that is designated as the home dock of the  
21 riverboat upon which those riverboat gambling operations are  
22 conducted or in which the casino is located.

23 From the tax revenue from riverboat or casino gambling  
24 deposited into the State Gaming Fund under this Section, an  
25 amount equal to 5% of the adjusted gross receipts generated by  
26 a riverboat designated in paragraph (3) of subsection (e-5) of

1 Section 7 shall be divided and remitted monthly, subject to  
2 appropriation, as follows: 70% to Waukegan, 10% to Park City,  
3 15% to North Chicago, and 5% to Lake County. Additionally,  
4 from the tax revenue from riverboat or casino gambling  
5 deposited into the State Gaming Fund under this Section, an  
6 amount equal to 0.50% of the adjusted gross receipts generated  
7 by a riverboat designated in paragraph (3) of subsection (e-5)  
8 of Section 7 shall be divided and remitted monthly, subject to  
9 appropriation, to the Lake County State's Attorney Office for  
10 the Lake County State's Attorney's Gun Violence Prevention  
11 Initiative and community violence intervention partners with  
12 at least 0.40% directly funding the Lake County State's  
13 Attorney's Gun Violence Prevention Initiative.

14 From the tax revenue from riverboat or casino gambling  
15 deposited into the State Gaming Fund under this Section, an  
16 amount equal to 5% of the adjusted gross receipts generated by  
17 a riverboat designated in paragraph (4) of subsection (e-5) of  
18 Section 7 shall be remitted monthly, subject to appropriation,  
19 as follows: 70% to the City of Rockford, 5% to the City of  
20 Loves Park, 5% to the Village of Machesney, and 20% to  
21 Winnebago County.

22 From the tax revenue from riverboat or casino gambling  
23 deposited into the State Gaming Fund under this Section, an  
24 amount equal to 5% of the adjusted gross receipts generated by  
25 a riverboat designated in paragraph (5) of subsection (e-5) of  
26 Section 7 shall be remitted monthly, subject to appropriation,

1 as follows: 2% to the unit of local government in which the  
2 riverboat or casino is located, and 3% shall be distributed:  
3 (A) in accordance with a regional capital development plan  
4 entered into by the following communities: Village of Beecher,  
5 City of Blue Island, Village of Burnham, City of Calumet City,  
6 Village of Calumet Park, City of Chicago Heights, City of  
7 Country Club Hills, Village of Crestwood, Village of Crete,  
8 Village of Dixmoor, Village of Dolton, Village of East Hazel  
9 Crest, Village of Flossmoor, Village of Ford Heights, Village  
10 of Glenwood, City of Harvey, Village of Hazel Crest, Village  
11 of Homewood, Village of Lansing, Village of Lynwood, City of  
12 Markham, Village of Matteson, Village of Midlothian, Village  
13 of Monee, City of Oak Forest, Village of Olympia Fields,  
14 Village of Orland Hills, Village of Orland Park, City of Palos  
15 Heights, Village of Park Forest, Village of Phoenix, Village  
16 of Posen, Village of Richton Park, Village of Riverdale,  
17 Village of Robbins, Village of Sauk Village, Village of South  
18 Chicago Heights, Village of South Holland, Village of Steger,  
19 Village of Thornton, Village of Tinley Park, Village of  
20 University Park, and Village of Worth; or (B) if no regional  
21 capital development plan exists, equally among the communities  
22 listed in item (A) to be used for capital expenditures or  
23 public pension payments, or both.

24 Units of local government may refund any portion of the  
25 payment that they receive pursuant to this subsection (b) to  
26 the riverboat or casino.

1 (b-4) Beginning on the first day a licensee under  
2 subsection (e-5) of Section 7 conducts gambling operations or  
3 30 days after the effective date of this amendatory Act of the  
4 103rd General Assembly, whichever is sooner, either in a  
5 temporary facility or a permanent facility, and ending on July  
6 31, 2042, from the tax revenue deposited into the State Gaming  
7 Fund under this Section, \$5,000,000 shall be paid annually,  
8 subject to appropriation, to the host municipality of that  
9 owners licensee of a license issued or re-issued pursuant to  
10 Section 7.1 of this Act before January 1, 2012. Payments  
11 received by the host municipality pursuant to this subsection  
12 (b-4) may not be shared with any other unit of local  
13 government.

14 (b-5) Beginning on June 28, 2019 (the effective date of  
15 Public Act 101-31), from the tax revenue deposited into the  
16 State Gaming Fund under this Section, an amount equal to 3% of  
17 adjusted gross receipts generated by each organization gaming  
18 facility located outside Madison County shall be paid monthly,  
19 subject to appropriation by the General Assembly, to a  
20 municipality other than the Village of Stickney in which each  
21 organization gaming facility is located or, if the  
22 organization gaming facility is not located within a  
23 municipality, to the county in which the organization gaming  
24 facility is located, except as otherwise provided in this  
25 Section. From the tax revenue deposited into the State Gaming  
26 Fund under this Section, an amount equal to 3% of adjusted

1 gross receipts generated by an organization gaming facility  
2 located in the Village of Stickney shall be paid monthly,  
3 subject to appropriation by the General Assembly, as follows:  
4 25% to the Village of Stickney, 5% to the City of Berwyn, 50%  
5 to the Town of Cicero, and 20% to the Stickney Public Health  
6 District.

7 From the tax revenue deposited into the State Gaming Fund  
8 under this Section, an amount equal to 5% of adjusted gross  
9 receipts generated by an organization gaming facility located  
10 in the City of Collinsville shall be paid monthly, subject to  
11 appropriation by the General Assembly, as follows: 30% to the  
12 City of Alton, 30% to the City of East St. Louis, and 40% to  
13 the City of Collinsville.

14 Municipalities and counties may refund any portion of the  
15 payment that they receive pursuant to this subsection (b-5) to  
16 the organization gaming facility.

17 (b-6) Beginning on June 28, 2019 (the effective date of  
18 Public Act 101-31), from the tax revenue deposited into the  
19 State Gaming Fund under this Section, an amount equal to 2% of  
20 adjusted gross receipts generated by an organization gaming  
21 facility located outside Madison County shall be paid monthly,  
22 subject to appropriation by the General Assembly, to the  
23 county in which the organization gaming facility is located  
24 for the purposes of its criminal justice system or health care  
25 system.

26 Counties may refund any portion of the payment that they

1 receive pursuant to this subsection (b-6) to the organization  
2 gaming facility.

3 (b-7) From the tax revenue from the organization gaming  
4 licensee located in one of the following townships of Cook  
5 County: Bloom, Bremen, Calumet, Orland, Rich, Thornton, or  
6 Worth, an amount equal to 5% of the adjusted gross receipts  
7 generated by that organization gaming licensee shall be  
8 remitted monthly, subject to appropriation, as follows: 2% to  
9 the unit of local government in which the organization gaming  
10 licensee is located, and 3% shall be distributed: (A) in  
11 accordance with a regional capital development plan entered  
12 into by the following communities: Village of Beecher, City of  
13 Blue Island, Village of Burnham, City of Calumet City, Village  
14 of Calumet Park, City of Chicago Heights, City of Country Club  
15 Hills, Village of Crestwood, Village of Crete, Village of  
16 Dixmoor, Village of Dolton, Village of East Hazel Crest,  
17 Village of Flossmoor, Village of Ford Heights, Village of  
18 Glenwood, City of Harvey, Village of Hazel Crest, Village of  
19 Homewood, Village of Lansing, Village of Lynwood, City of  
20 Markham, Village of Matteson, Village of Midlothian, Village  
21 of Monee, City of Oak Forest, Village of Olympia Fields,  
22 Village of Orland Hills, Village of Orland Park, City of Palos  
23 Heights, Village of Park Forest, Village of Phoenix, Village  
24 of Posen, Village of Richton Park, Village of Riverdale,  
25 Village of Robbins, Village of Sauk Village, Village of South  
26 Chicago Heights, Village of South Holland, Village of Steger,

1 Village of Thornton, Village of Tinley Park, Village of  
2 University Park, and Village of Worth; or (B) if no regional  
3 capital development plan exists, equally among the communities  
4 listed in item (A) to be used for capital expenditures or  
5 public pension payments, or both.

6 (b-8) In lieu of the payments under subsection (b) of this  
7 Section, from the tax revenue deposited into the State Gaming  
8 Fund pursuant to riverboat or casino gambling operations  
9 conducted by an owners licensee under paragraph (1) of  
10 subsection (e-5) of Section 7, an amount equal to the tax  
11 revenue generated from the privilege tax imposed by paragraph  
12 (2) of subsection (a-5) that is to be paid to the City of  
13 Chicago shall be paid monthly, subject to appropriation by the  
14 General Assembly, as follows: (1) an amount equal to 0.5% of  
15 the annual adjusted gross receipts generated by the owners  
16 licensee under paragraph (1) of subsection (e-5) of Section 7  
17 to the home rule county in which the owners licensee is located  
18 for the purpose of enhancing the county's criminal justice  
19 system; and (2) the balance to the City of Chicago and shall be  
20 expended or obligated by the City of Chicago for pension  
21 payments in accordance with Public Act 99-506.

22 (c) Appropriations, as approved by the General Assembly,  
23 may be made from the State Gaming Fund to the Board (i) for the  
24 administration and enforcement of this Act and the Video  
25 Gaming Act, (ii) for distribution to the Illinois State Police  
26 and to the Department of Revenue for the enforcement of this

1 Act and the Video Gaming Act, and (iii) to the Department of  
2 Human Services for the administration of programs to treat  
3 problem gambling, including problem gambling from sports  
4 wagering. The Board's annual appropriations request must  
5 separately state its funding needs for the regulation of  
6 gaming authorized under Section 7.7, riverboat gaming, casino  
7 gaming, video gaming, and sports wagering.

8 (c-2) An amount equal to 2% of the adjusted gross receipts  
9 generated by an organization gaming facility located within a  
10 home rule county with a population of over 3,000,000  
11 inhabitants shall be paid, subject to appropriation from the  
12 General Assembly, from the State Gaming Fund to the home rule  
13 county in which the organization gaming licensee is located  
14 for the purpose of enhancing the county's criminal justice  
15 system.

16 (c-3) Appropriations, as approved by the General Assembly,  
17 may be made from the tax revenue deposited into the State  
18 Gaming Fund from organization gaming licensees pursuant to  
19 this Section for the administration and enforcement of this  
20 Act.

21 (c-4) After payments required under subsections (b),  
22 (b-5), (b-6), (b-7), (c), (c-2), and (c-3) have been made from  
23 the tax revenue from organization gaming licensees deposited  
24 into the State Gaming Fund under this Section, all remaining  
25 amounts from organization gaming licensees shall be  
26 transferred into the Capital Projects Fund.

1 (c-5) (Blank).

2 (c-10) Each year the General Assembly shall appropriate  
3 from the General Revenue Fund to the Education Assistance Fund  
4 an amount equal to the amount paid into the Horse Racing Equity  
5 Fund pursuant to subsection (c-5) in the prior calendar year.

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

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

24 (c-21) After the payments required under subsections (b),  
25 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), and (c-4) have  
26 been made, an amount equal to 0.5% of the adjusted gross

1 receipts generated by the owners licensee under paragraph (1)  
2 of subsection (e-5) of Section 7 shall be paid monthly,  
3 subject to appropriation from the General Assembly, from the  
4 State Gaming Fund to the home rule county in which the owners  
5 licensee is located for the purpose of enhancing the county's  
6 criminal justice system.

7 (c-22) After the payments required under subsections (b),  
8 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), (c-4), and  
9 (c-21) have been made, an amount equal to 2% of the adjusted  
10 gross receipts generated by the owners licensee under  
11 paragraph (5) of subsection (e-5) of Section 7 shall be paid,  
12 subject to appropriation from the General Assembly, from the  
13 State Gaming Fund to the home rule county in which the owners  
14 licensee is located for the purpose of enhancing the county's  
15 criminal justice system.

16 (c-25) From July 1, 2013 and each July 1 thereafter  
17 through July 1, 2019, \$1,600,000 shall be transferred from the  
18 State Gaming Fund to the Chicago State University Education  
19 Improvement Fund.

20 On July 1, 2020 and each July 1 thereafter, \$3,000,000  
21 shall be transferred from the State Gaming Fund to the Chicago  
22 State University Education Improvement Fund.

23 (c-30) On July 1, 2013 or as soon as possible thereafter,  
24 \$92,000,000 shall be transferred from the State Gaming Fund to  
25 the School Infrastructure Fund and \$23,000,000 shall be  
26 transferred from the State Gaming Fund to the Horse Racing

1 Equity Fund.

2 (c-35) Beginning on July 1, 2013, in addition to any  
3 amount transferred under subsection (c-30) of this Section,  
4 \$5,530,000 shall be transferred monthly from the State Gaming  
5 Fund to the School Infrastructure Fund.

6 (d) From time to time, through June 30, 2021, the Board  
7 shall transfer the remainder of the funds generated by this  
8 Act into the Education Assistance Fund.

9 (d-5) Beginning on July 1, 2021 and through June 30, 2025,  
10 on the last day of each month, or as soon thereafter as  
11 possible, after all the required expenditures, distributions,  
12 and transfers have been made from the State Gaming Fund for the  
13 month pursuant to subsections (b) through (c-35), at the  
14 direction of the Board, the Comptroller shall direct and the  
15 Treasurer shall transfer \$22,500,000, along with any  
16 deficiencies in such amounts from prior months in the same  
17 fiscal year, from the State Gaming Fund to the Education  
18 Assistance Fund; then, at the direction of the Board, the  
19 Comptroller shall direct and the Treasurer shall transfer the  
20 remainder of the funds generated by this Act, if any, from the  
21 State Gaming Fund to the Capital Projects Fund.

22 (d-7) Beginning on July 1, 2025, on the last day of each  
23 month, or as soon thereafter as possible, after all the  
24 required expenditures, distributions, and transfers have been  
25 made from the State Gaming Fund for the month under  
26 subsections (b) through (c-35), at the direction of the Board,

1 the Comptroller shall direct and the Treasurer shall transfer  
2 \$28,000,000, along with any deficiencies in such amounts from  
3 prior months in the same fiscal year, from the State Gaming  
4 Fund to the Education Assistance Fund and the remainder of the  
5 funds generated by this Act, if any, from the State Gaming Fund  
6 to the Capital Projects Fund.

7 (e) Nothing in this Act shall prohibit the unit of local  
8 government designated as the home dock of the riverboat from  
9 entering into agreements with other units of local government  
10 in this State or in other states to share its portion of the  
11 tax revenue.

12 (f) To the extent practicable, the Board shall administer  
13 and collect the wagering taxes imposed by this Section in a  
14 manner consistent with the provisions of Sections 4, 5, 5a,  
15 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of  
16 the Retailers' Occupation Tax Act and Section 3-7 of the  
17 Uniform Penalty and Interest Act.

18 (Source: P.A. 103-8, eff. 6-7-23; 103-574, eff. 12-8-23;  
19 103-592, eff. 6-7-24; 104-2, eff. 6-16-25.)