

SB3845



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB3845

Introduced 2/6/2026, by Sen. John F. Curran

SYNOPSIS AS INTRODUCED:

230 ILCS 45/25-90

Amends the Sports Wagering Act. Removes language imposing a wager tax on each master sports licensee for each individual wager placed with the master sports licensee for sports wagering over the Internet or through a mobile application.

LRB104 17767 LNS 31199 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 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), (d-5), or (d-7) of this Section, for the privilege of
22 holding a license to operate sports wagering under this Act,
23 the State shall impose and collect 2% of the adjusted gross

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

7 (b) The Sports Wagering Fund is hereby created as a
8 special fund in the State treasury. Except as otherwise
9 provided in this Act, all moneys collected under this Act by
10 the Board shall be deposited into the Sports Wagering Fund.
11 Through August 25, 2024, on the 25th of each month, any moneys
12 remaining in the Sports Wagering Fund in excess of the
13 anticipated monthly expenditures from the Fund through the
14 next month, as certified by the Board to the State
15 Comptroller, shall be transferred by the State Comptroller and
16 the State Treasurer to the Capital Projects Fund. Beginning
17 September 25, 2024, on the 25th of each month, of the moneys
18 remaining in the Sports Wagering Fund in excess of the
19 anticipated monthly expenditures from the Fund through the
20 next month, as certified by the Board to the State
21 Comptroller, the State Comptroller shall direct and the State
22 Treasurer shall transfer 58% to the General Revenue Fund and
23 42% to the Capital Projects Fund.

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

1 licenses issued under this Act, except for occupational
2 licenses. As soon after certification as practicable, the
3 State Comptroller shall direct and the State Treasurer shall
4 transfer the certified amount from the Sports Wagering Fund to
5 the Rebuild Illinois Projects Fund.

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

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

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

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

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

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

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

1 adjusted gross sports wagering receipts from sports wagering
2 from other than over the Internet or through a mobile
3 application based on the following rates:

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

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

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

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

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

14 (d-7) (Blank). ~~Beginning on July 1, 2025, and each month~~
15 ~~thereafter, for the privilege of holding a license to operate~~
16 ~~sports wagering under this Act, this State shall impose a~~
17 ~~wager tax on each master sports licensee for each individual~~
18 ~~wager placed with the master sports licensee for sports~~
19 ~~wagering over the Internet or through a mobile application.~~
20 ~~The tax shall be based on the following schedule and shall be~~
21 ~~in addition to any other taxes or fees imposed under this Act:~~

22 ~~The tax shall be \$0.25 per wager for the first 20,000,000~~
23 ~~annual combined Tier 1 and Tier 2 wagers.~~

24 ~~The tax shall be \$0.50 per wager for each wager in excess~~
25 ~~of 20,000,000 annual combined Tier 1 and Tier 2 wagers.~~

26 ~~The tax levied under this subsection shall be deposited~~

1 ~~monthly into the Sports Wagering Fund. The Board shall certify~~
2 ~~all amounts deposited into the Sports Wagering Fund under this~~
3 ~~subsection to the State Comptroller. The State Comptroller~~
4 ~~shall direct and the State Treasurer shall transfer that~~
5 ~~certified amount from the Sports Wagering Fund to the General~~
6 ~~Revenue Fund.~~

7 ~~As used in this subsection, "annual combined Tier 1 and~~
8 ~~Tier 2 wagers" means the total number of individual wagers~~
9 ~~placed with the licensee, regardless of outcome or payout in a~~
10 ~~given fiscal year.~~

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

14 (d-15) The taxes levied and collected pursuant to
15 subsections (d) (d-5), and (d-7) are due and payable to the
16 Board no later than the last day of the month following the
17 calendar month in which the adjusted gross sports wagering
18 receipts were received and the tax obligation was accrued.

19 (e) Annually, a master sports wagering licensee shall
20 transmit to the Board an audit of the financial transactions
21 and condition of the licensee's total operations.
22 Additionally, within 90 days after the end of each quarter of
23 each fiscal year, the master sports wagering licensee shall
24 transmit to the Board a compliance report on engagement
25 procedures determined by the Board. All audits and compliance
26 engagements shall be conducted by certified public accountants

1 selected by the Board. Each certified public accountant must
2 be registered in the State of Illinois under the Illinois
3 Public Accounting Act. The compensation for each certified
4 public accountant shall be paid directly by the master sports
5 wagering licensee to the certified public accountant.

6 (Source: P.A. 103-592, eff. 6-7-24; 104-6, eff. 6-16-25.)