**Section 3000.1070 Tips or Gratuities**

a) No dealer shall accept currency as a tip or gratuity from any patron.

b) No Riverboat Gaming Operation Key Person, boxperson, floorperson or any other employee who serves in a supervisory position shall accept any tip or gratuity from any player or patron of the Riverboat Gaming Operation where he is employed. No Riverboat Gaming Operation Key Person or employee shall solicit any such tip or gratuity. The holder of an Owner's license shall not permit any practices prohibited by subsection (a) above.

c) All tips and gratuities given to dealers shall be:

1) Immediately deposited in a transparent locked box reserved for that purpose, except that:

A) One dollar Chips received as tips shall be either immediately deposited into the transparent locked box or immediately placed in the clear Chip tube which is permanently mounted on the top of the Gaming table. Once the Chip tube is full, the floorperson shall witness the exchange of the one dollar Chips for a higher denomination Chip from the Chip rack. The higher denomination Chip will be immediately deposited into the transparent locked box and the one dollar Chips will be placed in the Chip rack.

B) If Non-Value Chips are received at a roulette table, the marker button indicating their specific value shall not be removed from the slot or receptacle attached to the outer rim of the roulette wheel until after a dealer in the presence of a supervisor has converted them into Value Chips which are immediately deposited in a transparent locked box reserved for the purpose;

2) Accounted for by a recorded count conducted by a randomly selected dealer and a randomly selected non-gaming employee;

3) Placed in a pool for pro rata distribution among the designated employees. Tips or gratuities from this pool shall be deposited into the holder of an Owner's license's payroll account. Distributions from this pool shall be made following the holder of an Owner's license's payroll accounting practices and shall be subject to all applicable state and federal withholding taxes.

(Source: Amended at 22 Ill. Reg. 4390, effective February 20, 1998)