



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB0002

Introduced 1/14/2021, by Rep. Thaddeus Jones

SYNOPSIS AS INTRODUCED:

230 ILCS 5/19.5	
230 ILCS 10/7	from Ch. 120, par. 2407
230 ILCS 10/13	from Ch. 120, par. 2413
735 ILCS 30/25-5-80 new	

Amends the Illinois Horse Racing Act of 1975. Includes the Village of Crete among the municipalities in Cook County or Will County in which a standardbred racetrack may be located. Removes provisions restricting the racetrack from being located within 35 miles of another organization license. Amends the Illinois Gambling Act. Includes the Village of Crete among the municipalities in Cook County or Will County in which a casino may be located. Amends the Eminent Domain Act. Provides that quick-take proceedings may be used for a period of no more than 24 months after the effective date by the Village of Crete for the nullification of any restriction of record on private real property by means of a recorded deed or other recorded instruments that in any way prohibits, restrains, or has any impact whatsoever on private real property for the purpose of applying for an organization license under the Illinois Horse Racing Act of 1975 or an owners license under the Illinois Gambling Act. Makes conforming changes. Effective immediately.

LRB102 02695 SMS 12698 b

FISCAL NOTE ACT
MAY APPLY

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 Horse Racing Act of 1975 is
5 amended by changing Section 19.5 as follows:

6 (230 ILCS 5/19.5)

7 Sec. 19.5. Standardbred racetrack in Cook County or Will
8 County. Notwithstanding anything in this Act to the contrary,
9 in addition to organization licenses issued by the Board on
10 the effective date of this amendatory Act of the 101st General
11 Assembly, the Board shall issue an organization license
12 limited to standardbred racing to a racetrack located in one
13 of the following townships or villages of Cook County or Will
14 County: Bloom, Bremen, Calumet, Crete, Orland, Rich, Thornton,
15 or Worth. ~~This additional organization license shall not be~~
16 ~~issued within a 35 mile radius of another organization license~~
17 ~~issued by the Board on the effective date of this amendatory~~
18 ~~Act of the 101st General Assembly, unless the person having~~
19 ~~operating control of such racetrack has given written consent~~
20 ~~to the organization licensee applicant, which consent must be~~
21 ~~filed with the Board at or prior to the time application is~~
22 ~~made.~~ The organization license shall be granted upon
23 application, and the licensee shall have all of the current

1 and future rights of existing Illinois racetracks, including,
2 but not limited to, the ability to obtain an inter-track
3 wagering license, the ability to obtain inter-track wagering
4 location licenses, the ability to obtain an organization
5 gaming license pursuant to the Illinois Gambling Act with
6 1,200 gaming positions, and the ability to offer Internet
7 wagering on horse racing.

8 (Source: P.A. 101-31, eff. 6-28-19.)

9 Section 10. The Illinois Gambling Act is amended by
10 changing Sections 7 and 13 as follows:

11 (230 ILCS 10/7) (from Ch. 120, par. 2407)

12 Sec. 7. Owners licenses.

13 (a) The Board shall issue owners licenses to persons or
14 entities that apply for such licenses upon payment to the
15 Board of the non-refundable license fee as provided in
16 subsection (e) or (e-5) and upon a determination by the Board
17 that the applicant is eligible for an owners license pursuant
18 to this Act and the rules of the Board. From December 15, 2008
19 ~~(the effective date of Public Act 95-1008) this amendatory Act~~
20 ~~of the 95th General Assembly~~ until (i) 3 years after December
21 15, 2008 (the effective date of Public Act 95-1008) ~~this~~
22 ~~amendatory Act of the 95th General Assembly~~, (ii) the date any
23 organization licensee begins to operate a slot machine or
24 video game of chance under the Illinois Horse Racing Act of

1 1975 or this Act, (iii) the date that payments begin under
2 subsection (c-5) of Section 13 of this Act, (iv) the wagering
3 tax imposed under Section 13 of this Act is increased by law to
4 reflect a tax rate that is at least as stringent or more
5 stringent than the tax rate contained in subsection (a-3) of
6 Section 13, or (v) when an owners licensee holding a license
7 issued pursuant to Section 7.1 of this Act begins conducting
8 gaming, whichever occurs first, as a condition of licensure
9 and as an alternative source of payment for those funds
10 payable under subsection (c-5) of Section 13 of this Act, any
11 owners licensee that holds or receives its owners license on
12 or after May 26, 2006 (the effective date of Public Act 94-804)
13 ~~this amendatory Act of the 94th General Assembly~~, other than
14 an owners licensee operating a riverboat with adjusted gross
15 receipts in calendar year 2004 of less than \$200,000,000, must
16 pay into the Horse Racing Equity Trust Fund, in addition to any
17 other payments required under this Act, an amount equal to 3%
18 of the adjusted gross receipts received by the owners
19 licensee. The payments required under this Section shall be
20 made by the owners licensee to the State Treasurer no later
21 than 3:00 o'clock p.m. of the day after the day when the
22 adjusted gross receipts were received by the owners licensee.
23 A person or entity is ineligible to receive an owners license
24 if:

- 25 (1) the person has been convicted of a felony under
26 the laws of this State, any other state, or the United

1 States;

2 (2) the person has been convicted of any violation of
3 Article 28 of the Criminal Code of 1961 or the Criminal
4 Code of 2012, or substantially similar laws of any other
5 jurisdiction;

6 (3) the person has submitted an application for a
7 license under this Act which contains false information;

8 (4) the person is a member of the Board;

9 (5) a person defined in (1), (2), (3), or (4) is an
10 officer, director, or managerial employee of the entity;

11 (6) the entity employs a person defined in (1), (2),
12 (3), or (4) who participates in the management or
13 operation of gambling operations authorized under this
14 Act;

15 (7) (blank); or

16 (8) a license of the person or entity issued under
17 this Act, or a license to own or operate gambling
18 facilities in any other jurisdiction, has been revoked.

19 The Board is expressly prohibited from making changes to
20 the requirement that licensees make payment into the Horse
21 Racing Equity Trust Fund without the express authority of the
22 Illinois General Assembly and making any other rule to
23 implement or interpret Public Act 95-1008 ~~this amendatory Act~~
24 ~~of the 95th General Assembly~~. For the purposes of this
25 paragraph, "rules" is given the meaning given to that term in
26 Section 1-70 of the Illinois Administrative Procedure Act.

1 (b) In determining whether to grant an owners license to
2 an applicant, the Board shall consider:

3 (1) the character, reputation, experience, and
4 financial integrity of the applicants and of any other or
5 separate person that either:

6 (A) controls, directly or indirectly, such
7 applicant;~~7~~ or

8 (B) is controlled, directly or indirectly, by such
9 applicant or by a person which controls, directly or
10 indirectly, such applicant;

11 (2) the facilities or proposed facilities for the
12 conduct of gambling;

13 (3) the highest prospective total revenue to be
14 derived by the State from the conduct of gambling;

15 (4) the extent to which the ownership of the applicant
16 reflects the diversity of the State by including minority
17 persons, women, and persons with a disability and the good
18 faith affirmative action plan of each applicant to
19 recruit, train and upgrade minority persons, women, and
20 persons with a disability in all employment
21 classifications; the Board shall further consider granting
22 an owners license and giving preference to an applicant
23 under this Section to applicants in which minority persons
24 and women hold ownership interest of at least 16% and 4%,
25 respectively;~~7~~

26 (4.5) the extent to which the ownership of the

1 applicant includes veterans of service in the armed forces
2 of the United States, and the good faith affirmative
3 action plan of each applicant to recruit, train, and
4 upgrade veterans of service in the armed forces of the
5 United States in all employment classifications;

6 (5) the financial ability of the applicant to purchase
7 and maintain adequate liability and casualty insurance;

8 (6) whether the applicant has adequate capitalization
9 to provide and maintain, for the duration of a license, a
10 riverboat or casino;

11 (7) the extent to which the applicant exceeds or meets
12 other standards for the issuance of an owners license
13 which the Board may adopt by rule;

14 (8) the amount of the applicant's license bid;

15 (9) the extent to which the applicant or the proposed
16 host municipality plans to enter into revenue sharing
17 agreements with communities other than the host
18 municipality; and

19 (10) the extent to which the ownership of an applicant
20 includes the most qualified number of minority persons,
21 women, and persons with a disability.

22 (c) Each owners license shall specify the place where the
23 casino shall operate or the riverboat shall operate and dock.

24 (d) Each applicant shall submit with his or her
25 application, on forms provided by the Board, 2 sets of his or
26 her fingerprints.

1 (e) In addition to any licenses authorized under
2 subsection (e-5) of this Section, the Board may issue up to 10
3 licenses authorizing the holders of such licenses to own
4 riverboats. In the application for an owners license, the
5 applicant shall state the dock at which the riverboat is based
6 and the water on which the riverboat will be located. The Board
7 shall issue 5 licenses to become effective not earlier than
8 January 1, 1991. Three of such licenses shall authorize
9 riverboat gambling on the Mississippi River, or, with approval
10 by the municipality in which the riverboat was docked on
11 August 7, 2003 and with Board approval, be authorized to
12 relocate to a new location, in a municipality that (1) borders
13 on the Mississippi River or is within 5 miles of the city
14 limits of a municipality that borders on the Mississippi River
15 and (2) on August 7, 2003, had a riverboat conducting
16 riverboat gambling operations pursuant to a license issued
17 under this Act; one of which shall authorize riverboat
18 gambling from a home dock in the city of East St. Louis; and
19 one of which shall authorize riverboat gambling from a home
20 dock in the City of Alton. One other license shall authorize
21 riverboat gambling on the Illinois River in the City of East
22 Peoria or, with Board approval, shall authorize land-based
23 gambling operations anywhere within the corporate limits of
24 the City of Peoria. The Board shall issue one additional
25 license to become effective not earlier than March 1, 1992,
26 which shall authorize riverboat gambling on the Des Plaines

1 River in Will County. The Board may issue 4 additional
2 licenses to become effective not earlier than March 1, 1992.
3 In determining the water upon which riverboats will operate,
4 the Board shall consider the economic benefit which riverboat
5 gambling confers on the State, and shall seek to assure that
6 all regions of the State share in the economic benefits of
7 riverboat gambling.

8 In granting all licenses, the Board may give favorable
9 consideration to economically depressed areas of the State, to
10 applicants presenting plans which provide for significant
11 economic development over a large geographic area, and to
12 applicants who currently operate non-gambling riverboats in
13 Illinois. The Board shall review all applications for owners
14 licenses, and shall inform each applicant of the Board's
15 decision. The Board may grant an owners license to an
16 applicant that has not submitted the highest license bid, but
17 if it does not select the highest bidder, the Board shall issue
18 a written decision explaining why another applicant was
19 selected and identifying the factors set forth in this Section
20 that favored the winning bidder. The fee for issuance or
21 renewal of a license pursuant to this subsection (e) shall be
22 \$250,000.

23 (e-5) In addition to licenses authorized under subsection
24 (e) of this Section:

25 (1) the Board may issue one owners license authorizing
26 the conduct of casino gambling in the City of Chicago;

1 (2) the Board may issue one owners license authorizing
2 the conduct of riverboat gambling in the City of Danville;

3 (3) the Board may issue one owners license authorizing
4 the conduct of riverboat gambling in the City of Waukegan;

5 (4) the Board may issue one owners license authorizing
6 the conduct of riverboat gambling in the City of Rockford;

7 (5) the Board may issue one owners license authorizing
8 the conduct of riverboat gambling in a municipality that
9 is wholly or partially located in one of the following
10 townships or villages of Cook County or Will County:
11 Bloom, Bremen, Calumet, Crete, Rich, Thornton, or Worth
12 Township; and

13 (6) the Board may issue one owners license authorizing
14 the conduct of riverboat gambling in the unincorporated
15 area of Williamson County adjacent to the Big Muddy River.

16 Except for the license authorized under paragraph (1),
17 each application for a license pursuant to this subsection
18 (e-5) shall be submitted to the Board no later than 120 days
19 after June 28, 2019 (the effective date of Public Act 101-31).
20 All applications for a license under this subsection (e-5)
21 shall include the nonrefundable application fee and the
22 nonrefundable background investigation fee as provided in
23 subsection (d) of Section 6 of this Act. In the event that an
24 applicant submits an application for a license pursuant to
25 this subsection (e-5) prior to June 28, 2019 (the effective
26 date of Public Act 101-31), such applicant shall submit the

1 nonrefundable application fee and background investigation fee
2 as provided in subsection (d) of Section 6 of this Act no later
3 than 6 months after June 28, 2019 (the effective date of Public
4 Act 101-31).

5 The Board shall consider issuing a license pursuant to
6 paragraphs (1) through (6) of this subsection only after the
7 corporate authority of the municipality or the county board of
8 the county in which the riverboat or casino shall be located
9 has certified to the Board the following:

10 (i) that the applicant has negotiated with the
11 corporate authority or county board in good faith;

12 (ii) that the applicant and the corporate authority or
13 county board have mutually agreed on the permanent
14 location of the riverboat or casino;

15 (iii) that the applicant and the corporate authority
16 or county board have mutually agreed on the temporary
17 location of the riverboat or casino;

18 (iv) that the applicant and the corporate authority or
19 the county board have mutually agreed on the percentage of
20 revenues that will be shared with the municipality or
21 county, if any;

22 (v) that the applicant and the corporate authority or
23 county board have mutually agreed on any zoning,
24 licensing, public health, or other issues that are within
25 the jurisdiction of the municipality or county;

26 (vi) that the corporate authority or county board has

1 passed a resolution or ordinance in support of the
2 riverboat or casino in the municipality or county;

3 (vii) the applicant for a license under paragraph (1)
4 has made a public presentation concerning its casino
5 proposal; and

6 (viii) the applicant for a license under paragraph (1)
7 has prepared a summary of its casino proposal and such
8 summary has been posted on a public website of the
9 municipality or the county.

10 At least 7 days before the corporate authority of a
11 municipality or county board of the county submits a
12 certification to the Board concerning items (i) through (viii)
13 of this subsection, it shall hold a public hearing to discuss
14 items (i) through (viii), as well as any other details
15 concerning the proposed riverboat or casino in the
16 municipality or county. The corporate authority or county
17 board must subsequently memorialize the details concerning the
18 proposed riverboat or casino in a resolution that must be
19 adopted by a majority of the corporate authority or county
20 board before any certification is sent to the Board. The Board
21 shall not alter, amend, change, or otherwise interfere with
22 any agreement between the applicant and the corporate
23 authority of the municipality or county board of the county
24 regarding the location of any temporary or permanent facility.

25 In addition, within 10 days after June 28, 2019 (the
26 effective date of Public Act 101-31), the Board, with consent

1 and at the expense of the City of Chicago, shall select and
2 retain the services of a nationally recognized casino gaming
3 feasibility consultant. Within 45 days after June 28, 2019
4 (the effective date of Public Act 101-31), the consultant
5 shall prepare and deliver to the Board a study concerning the
6 feasibility of, and the ability to finance, a casino in the
7 City of Chicago. The feasibility study shall be delivered to
8 the Mayor of the City of Chicago, the Governor, the President
9 of the Senate, and the Speaker of the House of
10 Representatives. Ninety days after receipt of the feasibility
11 study, the Board shall make a determination, based on the
12 results of the feasibility study, whether to recommend to the
13 General Assembly that the terms of the license under paragraph
14 (1) of this subsection (e-5) should be modified. The Board may
15 begin accepting applications for the owners license under
16 paragraph (1) of this subsection (e-5) upon the determination
17 to issue such an owners license.

18 In addition, prior to the Board issuing the owners license
19 authorized under paragraph (4) of subsection (e-5), an impact
20 study shall be completed to determine what location in the
21 city will provide the greater impact to the region, including
22 the creation of jobs and the generation of tax revenue.

23 (e-10) The licenses authorized under subsection (e-5) of
24 this Section shall be issued within 12 months after the date
25 the license application is submitted. If the Board does not
26 issue the licenses within that time period, then the Board

1 shall give a written explanation to the applicant as to why it
2 has not reached a determination and when it reasonably expects
3 to make a determination. The fee for the issuance or renewal of
4 a license issued pursuant to this subsection (e-10) shall be
5 \$250,000. Additionally, a licensee located outside of Cook
6 County shall pay a minimum initial fee of \$17,500 per gaming
7 position, and a licensee located in Cook County shall pay a
8 minimum initial fee of \$30,000 per gaming position. The
9 initial fees payable under this subsection (e-10) shall be
10 deposited into the Rebuild Illinois Projects Fund. If at any
11 point after June 1, 2020 there are no pending applications for
12 a license under subsection (e-5) and not all licenses
13 authorized under subsection (e-5) have been issued, then the
14 Board shall reopen the license application process for those
15 licenses authorized under subsection (e-5) that have not been
16 issued. The Board shall follow the licensing process provided
17 in subsection (e-5) with all time frames tied to the last date
18 of a final order issued by the Board under subsection (e-5)
19 rather than the effective date of the amendatory Act.

20 (e-15) Each licensee of a license authorized under
21 subsection (e-5) of this Section shall make a reconciliation
22 payment 3 years after the date the licensee begins operating
23 in an amount equal to 75% of the adjusted gross receipts for
24 the most lucrative 12-month period of operations, minus an
25 amount equal to the initial payment per gaming position paid
26 by the specific licensee. Each licensee shall pay a

1 \$15,000,000 reconciliation fee upon issuance of an owners
2 license. If this calculation results in a negative amount,
3 then the licensee is not entitled to any reimbursement of fees
4 previously paid. This reconciliation payment may be made in
5 installments over a period of no more than 6 years.

6 All payments by licensees under this subsection (e-15)
7 shall be deposited into the Rebuild Illinois Projects Fund.

8 (e-20) In addition to any other revocation powers granted
9 to the Board under this Act, the Board may revoke the owners
10 license of a licensee which fails to begin conducting gambling
11 within 15 months of receipt of the Board's approval of the
12 application if the Board determines that license revocation is
13 in the best interests of the State.

14 (f) The first 10 owners licenses issued under this Act
15 shall permit the holder to own up to 2 riverboats and equipment
16 thereon for a period of 3 years after the effective date of the
17 license. Holders of the first 10 owners licenses must pay the
18 annual license fee for each of the 3 years during which they
19 are authorized to own riverboats.

20 (g) Upon the termination, expiration, or revocation of
21 each of the first 10 licenses, which shall be issued for a
22 3-year period, all licenses are renewable annually upon
23 payment of the fee and a determination by the Board that the
24 licensee continues to meet all of the requirements of this Act
25 and the Board's rules. However, for licenses renewed on or
26 after May 1, 1998, renewal shall be for a period of 4 years,

1 unless the Board sets a shorter period.

2 (h) An owners license, except for an owners license issued
3 under subsection (e-5) of this Section, shall entitle the
4 licensee to own up to 2 riverboats.

5 An owners licensee of a casino or riverboat that is
6 located in the City of Chicago pursuant to paragraph (1) of
7 subsection (e-5) of this Section shall limit the number of
8 gaming positions to 4,000 for such owner. An owners licensee
9 authorized under subsection (e) or paragraph (2), (3), (4), or
10 (5) of subsection (e-5) of this Section shall limit the number
11 of gaming positions to 2,000 for any such owners license. An
12 owners licensee authorized under paragraph (6) of subsection
13 (e-5) of this Section shall limit the number of gaming
14 positions to 1,200 for such owner. The initial fee for each
15 gaming position obtained on or after June 28, 2019 (the
16 effective date of Public Act 101-31) shall be a minimum of
17 \$17,500 for licensees not located in Cook County and a minimum
18 of \$30,000 for licensees located in Cook County, in addition
19 to the reconciliation payment, as set forth in subsection
20 (e-15) of this Section. The fees under this subsection (h)
21 shall be deposited into the Rebuild Illinois Projects Fund.
22 The fees under this subsection (h) that are paid by an owners
23 licensee authorized under subsection (e) shall be paid by July
24 1, 2021.

25 Each owners licensee under subsection (e) of this Section
26 shall reserve its gaming positions within 30 days after June

1 28, 2019 (the effective date of Public Act 101-31). The Board
2 may grant an extension to this 30-day period, provided that
3 the owners licensee submits a written request and explanation
4 as to why it is unable to reserve its positions within the
5 30-day period.

6 Each owners licensee under subsection (e-5) of this
7 Section shall reserve its gaming positions within 30 days
8 after issuance of its owners license. The Board may grant an
9 extension to this 30-day period, provided that the owners
10 licensee submits a written request and explanation as to why
11 it is unable to reserve its positions within the 30-day
12 period.

13 A licensee may operate both of its riverboats
14 concurrently, provided that the total number of gaming
15 positions on both riverboats does not exceed the limit
16 established pursuant to this subsection. Riverboats licensed
17 to operate on the Mississippi River and the Illinois River
18 south of Marshall County shall have an authorized capacity of
19 at least 500 persons. Any other riverboat licensed under this
20 Act shall have an authorized capacity of at least 400 persons.

21 (h-5) An owners licensee who conducted gambling operations
22 prior to January 1, 2012 and obtains positions pursuant to
23 Public Act 101-31 shall make a reconciliation payment 3 years
24 after any additional gaming positions begin operating in an
25 amount equal to 75% of the owners licensee's average gross
26 receipts for the most lucrative 12-month period of operations

1 minus an amount equal to the initial fee that the owners
2 licensee paid per additional gaming position. For purposes of
3 this subsection (h-5), "average gross receipts" means (i) the
4 increase in adjusted gross receipts for the most lucrative
5 12-month period of operations over the adjusted gross receipts
6 for 2019, multiplied by (ii) the percentage derived by
7 dividing the number of additional gaming positions that an
8 owners licensee had obtained by the total number of gaming
9 positions operated by the owners licensee. If this calculation
10 results in a negative amount, then the owners licensee is not
11 entitled to any reimbursement of fees previously paid. This
12 reconciliation payment may be made in installments over a
13 period of no more than 6 years. These reconciliation payments
14 shall be deposited into the Rebuild Illinois Projects Fund.

15 (i) A licensed owner is authorized to apply to the Board
16 for and, if approved therefor, to receive all licenses from
17 the Board necessary for the operation of a riverboat or
18 casino, including a liquor license, a license to prepare and
19 serve food for human consumption, and other necessary
20 licenses. All use, occupation, and excise taxes which apply to
21 the sale of food and beverages in this State and all taxes
22 imposed on the sale or use of tangible personal property apply
23 to such sales aboard the riverboat or in the casino.

24 (j) The Board may issue or re-issue a license authorizing
25 a riverboat to dock in a municipality or approve a relocation
26 under Section 11.2 only if, prior to the issuance or

1 re-issuance of the license or approval, the governing body of
2 the municipality in which the riverboat will dock has by a
3 majority vote approved the docking of riverboats in the
4 municipality. The Board may issue or re-issue a license
5 authorizing a riverboat to dock in areas of a county outside
6 any municipality or approve a relocation under Section 11.2
7 only if, prior to the issuance or re-issuance of the license or
8 approval, the governing body of the county has by a majority
9 vote approved of the docking of riverboats within such areas.

10 (k) An owners licensee may conduct land-based gambling
11 operations upon approval by the Board and payment of a fee of
12 \$250,000, which shall be deposited into the State Gaming Fund.

13 (l) An owners licensee may conduct gaming at a temporary
14 facility pending the construction of a permanent facility or
15 the remodeling or relocation of an existing facility to
16 accommodate gaming participants for up to 24 months after the
17 temporary facility begins to conduct gaming. Upon request by
18 an owners licensee and upon a showing of good cause by the
19 owners licensee, the Board shall extend the period during
20 which the licensee may conduct gaming at a temporary facility
21 by up to 12 months. The Board shall make rules concerning the
22 conduct of gaming from temporary facilities.

23 (Source: P.A. 100-391, eff. 8-25-17; 100-1152, eff. 12-14-18;
24 101-31, eff. 6-28-19; 101-648, eff. 6-30-20; revised 8-19-20.)

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

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

5 (a-1) From January 1, 1998 until July 1, 2002, a privilege
6 tax is imposed on persons engaged in the business of
7 conducting riverboat gambling operations, based on the
8 adjusted gross receipts received by a licensed owner from
9 gambling games authorized under this Act at the following
10 rates:

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

13 20% of annual adjusted gross receipts in excess of
14 \$25,000,000 but not exceeding \$50,000,000;

15 25% of annual adjusted gross receipts in excess of
16 \$50,000,000 but not exceeding \$75,000,000;

17 30% of annual adjusted gross receipts in excess of
18 \$75,000,000 but not exceeding \$100,000,000;

19 35% of annual adjusted gross receipts in excess of
20 \$100,000,000.

21 (a-2) From July 1, 2002 until July 1, 2003, a privilege tax
22 is imposed on persons engaged in the business of conducting
23 riverboat gambling operations, other than licensed managers
24 conducting riverboat gambling operations on behalf of the
25 State, based on the adjusted gross receipts received by a
26 licensed owner from gambling games authorized under this Act

1 at the following rates:

2 15% of annual adjusted gross receipts up to and
3 including \$25,000,000;

4 22.5% of annual adjusted gross receipts in excess of
5 \$25,000,000 but not exceeding \$50,000,000;

6 27.5% of annual adjusted gross receipts in excess of
7 \$50,000,000 but not exceeding \$75,000,000;

8 32.5% of annual adjusted gross receipts in excess of
9 \$75,000,000 but not exceeding \$100,000,000;

10 37.5% of annual adjusted gross receipts in excess of
11 \$100,000,000 but not exceeding \$150,000,000;

12 45% of annual adjusted gross receipts in excess of
13 \$150,000,000 but not exceeding \$200,000,000;

14 50% of annual adjusted gross receipts in excess of
15 \$200,000,000.

16 (a-3) Beginning July 1, 2003, a privilege tax is imposed
17 on persons engaged in the business of conducting riverboat
18 gambling operations, other than licensed managers conducting
19 riverboat gambling operations on behalf of the State, based on
20 the adjusted gross receipts received by a licensed owner from
21 gambling games authorized under this Act at the following
22 rates:

23 15% of annual adjusted gross receipts up to and
24 including \$25,000,000;

25 27.5% of annual adjusted gross receipts in excess of
26 \$25,000,000 but not exceeding \$37,500,000;

1 32.5% of annual adjusted gross receipts in excess of
2 \$37,500,000 but not exceeding \$50,000,000;

3 37.5% of annual adjusted gross receipts in excess of
4 \$50,000,000 but not exceeding \$75,000,000;

5 45% of annual adjusted gross receipts in excess of
6 \$75,000,000 but not exceeding \$100,000,000;

7 50% of annual adjusted gross receipts in excess of
8 \$100,000,000 but not exceeding \$250,000,000;

9 70% of annual adjusted gross receipts in excess of
10 \$250,000,000.

11 An amount equal to the amount of wagering taxes collected
12 under this subsection (a-3) that are in addition to the amount
13 of wagering taxes that would have been collected if the
14 wagering tax rates under subsection (a-2) were in effect shall
15 be paid into the Common School Fund.

16 The privilege tax imposed under this subsection (a-3)
17 shall no longer be imposed beginning on the earlier of (i) July
18 1, 2005; (ii) the first date after June 20, 2003 that riverboat
19 gambling operations are conducted pursuant to a dormant
20 license; or (iii) the first day that riverboat gambling
21 operations are conducted under the authority of an owners
22 license that is in addition to the 10 owners licenses
23 initially authorized under this Act. For the purposes of this
24 subsection (a-3), the term "dormant license" means an owners
25 license that is authorized by this Act under which no
26 riverboat gambling operations are being conducted on June 20,

1 2003.

2 (a-4) Beginning on the first day on which the tax imposed
3 under subsection (a-3) is no longer imposed and ending upon
4 the imposition of the privilege tax under subsection (a-5) of
5 this Section, a privilege tax is imposed on persons engaged in
6 the business of conducting gambling operations, other than
7 licensed managers conducting riverboat gambling operations on
8 behalf of the State, based on the adjusted gross receipts
9 received by a licensed owner from gambling games authorized
10 under this Act 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 For the imposition of the privilege tax in this subsection
26 (a-4), amounts paid pursuant to item (1) of subsection (b) of

1 Section 56 of the Illinois Horse Racing Act of 1975 shall not
2 be included in the determination of adjusted gross receipts.

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

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

16 22.5% of annual adjusted gross receipts in excess of
17 \$25,000,000 but not exceeding \$50,000,000;

18 27.5% of annual adjusted gross receipts in excess of
19 \$50,000,000 but not exceeding \$75,000,000;

20 32.5% of annual adjusted gross receipts in excess of
21 \$75,000,000 but not exceeding \$100,000,000;

22 37.5% of annual adjusted gross receipts in excess of
23 \$100,000,000 but not exceeding \$150,000,000;

24 45% of annual adjusted gross receipts in excess of
25 \$150,000,000 but not exceeding \$200,000,000;

26 50% of annual adjusted gross receipts in excess of

1 \$200,000,000.

2 The privilege tax for table games shall be at the
3 following rates:

4 15% of annual adjusted gross receipts up to and
5 including \$25,000,000;

6 20% of annual adjusted gross receipts in excess of
7 \$25,000,000.

8 For the imposition of the privilege tax in this subsection
9 (a-5), 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 (2) Beginning on the first day that an owners licensee
13 under paragraph (1) of subsection (e-5) of Section 7 conducts
14 gambling operations, either in a temporary facility or a
15 permanent facility, a privilege tax is imposed on persons
16 engaged in the business of conducting gambling operations
17 under paragraph (1) of subsection (e-5) of Section 7, other
18 than licensed managers conducting riverboat gambling
19 operations on behalf of the State, based on the adjusted gross
20 receipts received by such licensee from the gambling games
21 authorized under this Act. The privilege tax for all gambling
22 games other than table games, including, but not limited to,
23 slot machines, video game of chance gambling, and electronic
24 gambling games shall be at the following rates:

25 12% of annual adjusted gross receipts up to and
26 including \$25,000,000 to the State and 10.5% of annual

1 adjusted gross receipts up to and including \$25,000,000 to
2 the City of Chicago;

3 16% of annual adjusted gross receipts in excess of
4 \$25,000,000 but not exceeding \$50,000,000 to the State and
5 14% of annual adjusted gross receipts in excess of
6 \$25,000,000 but not exceeding \$50,000,000 to the City of
7 Chicago;

8 20.1% of annual adjusted gross receipts in excess of
9 \$50,000,000 but not exceeding \$75,000,000 to the State and
10 17.4% of annual adjusted gross receipts in excess of
11 \$50,000,000 but not exceeding \$75,000,000 to the City of
12 Chicago;

13 21.4% of annual adjusted gross receipts in excess of
14 \$75,000,000 but not exceeding \$100,000,000 to the State
15 and 18.6% of annual adjusted gross receipts in excess of
16 \$75,000,000 but not exceeding \$100,000,000 to the City of
17 Chicago;

18 22.7% of annual adjusted gross receipts in excess of
19 \$100,000,000 but not exceeding \$150,000,000 to the State
20 and 19.8% of annual adjusted gross receipts in excess of
21 \$100,000,000 but not exceeding \$150,000,000 to the City of
22 Chicago;

23 24.1% of annual adjusted gross receipts in excess of
24 \$150,000,000 but not exceeding \$225,000,000 to the State
25 and 20.9% of annual adjusted gross receipts in excess of
26 \$150,000,000 but not exceeding \$225,000,000 to the City of

1 Chicago;

2 26.8% of annual adjusted gross receipts in excess of
3 \$225,000,000 but not exceeding \$1,000,000,000 to the State
4 and 23.2% of annual adjusted gross receipts in excess of
5 \$225,000,000 but not exceeding \$1,000,000,000 to the City
6 of Chicago;

7 40% of annual adjusted gross receipts in excess of
8 \$1,000,000,000 to the State and 34.7% of annual gross
9 receipts in excess of \$1,000,000,000 to the City of
10 Chicago.

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

13 8.1% of annual adjusted gross receipts up to and
14 including \$25,000,000 to the State and 6.9% of annual
15 adjusted gross receipts up to and including \$25,000,000 to
16 the City of Chicago;

17 10.7% of annual adjusted gross receipts in excess of
18 \$25,000,000 but not exceeding \$75,000,000 to the State and
19 9.3% of annual adjusted gross receipts in excess of
20 \$25,000,000 but not exceeding \$75,000,000 to the City of
21 Chicago;

22 11.2% of annual adjusted gross receipts in excess of
23 \$75,000,000 but not exceeding \$175,000,000 to the State
24 and 9.8% of annual adjusted gross receipts in excess of
25 \$75,000,000 but not exceeding \$175,000,000 to the City of
26 Chicago;

1 13.5% of annual adjusted gross receipts in excess of
2 \$175,000,000 but not exceeding \$225,000,000 to the State
3 and 11.5% of annual adjusted gross receipts in excess of
4 \$175,000,000 but not exceeding \$225,000,000 to the City of
5 Chicago;

6 15.1% of annual adjusted gross receipts in excess of
7 \$225,000,000 but not exceeding \$275,000,000 to the State
8 and 12.9% of annual adjusted gross receipts in excess of
9 \$225,000,000 but not exceeding \$275,000,000 to the City of
10 Chicago;

11 16.2% of annual adjusted gross receipts in excess of
12 \$275,000,000 but not exceeding \$375,000,000 to the State
13 and 13.8% of annual adjusted gross receipts in excess of
14 \$275,000,000 but not exceeding \$375,000,000 to the City of
15 Chicago;

16 18.9% of annual adjusted gross receipts in excess of
17 \$375,000,000 to the State and 16.1% of annual gross
18 receipts in excess of \$375,000,000 to the City of Chicago.

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

23 Notwithstanding the provisions of this subsection (a-5),
24 for the first 10 years that the privilege tax is imposed under
25 this subsection (a-5), the privilege tax shall be imposed on
26 the modified annual adjusted gross receipts of a riverboat or

1 casino conducting gambling operations in the City of East St.
2 Louis, unless:

3 (1) the riverboat or casino fails to employ at least
4 450 people;

5 (2) the riverboat or casino fails to maintain
6 operations in a manner consistent with this Act or is not a
7 viable riverboat or casino subject to the approval of the
8 Board; or

9 (3) the owners licensee is not an entity in which
10 employees participate in an employee stock ownership plan.

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

13 (A) for calendar year 2020, the annual adjusted gross
14 receipts for the current year minus the difference between
15 an amount equal to the average annual adjusted gross
16 receipts from a riverboat or casino conducting gambling
17 operations in the City of East St. Louis for 2014, 2015,
18 2016, 2017, and 2018 and the annual adjusted gross
19 receipts for 2018;

20 (B) for calendar year 2021, the annual adjusted gross
21 receipts for the current year minus the difference between
22 an amount equal to the average annual adjusted gross
23 receipts from a riverboat or casino conducting gambling
24 operations in the City of East St. Louis for 2014, 2015,
25 2016, 2017, and 2018 and the annual adjusted gross
26 receipts for 2019; and

1 (C) for calendar years 2022 through 2029, the annual
2 adjusted gross receipts for the current year minus the
3 difference between an amount equal to the average annual
4 adjusted gross receipts from a riverboat or casino
5 conducting gambling operations in the City of East St.
6 Louis for 3 years preceding the current year and the
7 annual adjusted gross receipts for the immediately
8 preceding year.

9 (a-6) From June 28, 2019 (the effective date of Public Act
10 101-31) until June 30, 2023, an owners licensee that conducted
11 gambling operations prior to January 1, 2011 shall receive a
12 dollar-for-dollar credit against the tax imposed under this
13 Section for any renovation or construction costs paid by the
14 owners licensee, but in no event shall the credit exceed
15 \$2,000,000.

16 Additionally, from June 28, 2019 (the effective date of
17 Public Act 101-31) until December 31, 2022, an owners licensee
18 that (i) is located within 15 miles of the Missouri border, and
19 (ii) has at least 3 riverboats, casinos, or their equivalent
20 within a 45-mile radius, may be authorized to relocate to a new
21 location with the approval of both the unit of local
22 government designated as the home dock and the Board, so long
23 as the new location is within the same unit of local government
24 and no more than 3 miles away from its original location. Such
25 owners licensee shall receive a credit against the tax imposed
26 under this Section equal to 8% of the total project costs, as

1 approved by the Board, for any renovation or construction
2 costs paid by the owners licensee for the construction of the
3 new facility, provided that the new facility is operational by
4 July 1, 2022. In determining whether or not to approve a
5 relocation, the Board must consider the extent to which the
6 relocation will diminish the gaming revenues received by other
7 Illinois gaming facilities.

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

1 occur in the calendar year following the final adjustment
2 year.

3 If an owners licensee that conducted gambling operations
4 prior to January 1, 2019 expands its riverboat or casino,
5 including, but not limited to, with respect to its gaming
6 floor, additional non-gaming amenities such as restaurants,
7 bars, and hotels and other additional facilities, and incurs
8 construction and other costs related to such expansion from
9 June 28, 2019 (the effective date of Public Act 101-31) until
10 June 28, 2024 (the 5th anniversary of the effective date of
11 Public Act 101-31), then for each \$15,000,000 spent for any
12 such construction or other costs related to expansion paid by
13 the owners licensee, the final adjustment year shall be
14 extended by one year and the annual adjustment cap shall
15 increase by 0.2% of adjusted gross receipts during each
16 calendar year until and including the final adjustment year.
17 No further modifications to the final adjustment year or
18 annual adjustment cap shall be made after \$75,000,000 is
19 incurred in construction or other costs related to expansion
20 so that the final adjustment year shall not extend beyond the
21 9th calendar year after the initial adjustment year, not
22 including the initial adjustment year, and the annual
23 adjustment cap shall not exceed 4% of adjusted gross receipts
24 in a particular calendar year. Construction and other costs
25 related to expansion shall include all project related costs,
26 including, but not limited to, all hard and soft costs,

1 financing costs, on or off-site ground, road or utility work,
2 cost of gaming equipment and all other personal property,
3 initial fees assessed for each incremental gaming position,
4 and the cost of incremental land acquired for such expansion.
5 Soft costs shall include, but not be limited to, legal fees,
6 architect, engineering and design costs, other consultant
7 costs, insurance cost, permitting costs, and pre-opening costs
8 related to the expansion, including, but not limited to, any
9 of the following: marketing, real estate taxes, personnel,
10 training, travel and out-of-pocket expenses, supply,
11 inventory, and other costs, and any other project related soft
12 costs.

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

18 Notwithstanding any other provision of this subsection
19 (a-7), this subsection (a-7) does not apply to an owners
20 licensee unless such owners licensee spends at least
21 \$15,000,000 on construction and other costs related to its
22 expansion, excluding the initial fees assessed for each
23 incremental gaming position.

24 This subsection (a-7) does not apply to owners licensees
25 authorized pursuant to subsection (e-5) of Section 7 of this
26 Act.

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

2 "Building and construction trades council" means any
3 organization representing multiple construction entities that
4 are monitoring or attentive to compliance with public or
5 workers' safety laws, wage and hour requirements, or other
6 statutory requirements or that are making or maintaining
7 collective bargaining agreements.

8 "Initial adjustment year" means the year commencing on
9 January 1 of the calendar year immediately following the
10 earlier of the following:

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

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

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

20 "Final adjustment year" means the 2nd calendar year after
21 the initial adjustment year, not including the initial
22 adjustment year, and as may be extended further as described
23 in this subsection (a-7).

24 "Annual adjustment cap" means 3% of adjusted gross
25 receipts in a particular calendar year, and as may be
26 increased further as otherwise described in this subsection

1 (a-7).

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

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

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

24 (a-10) The taxes imposed by this Section shall be paid by
25 the licensed owner or the organization gaming licensee to the
26 Board not later than 5:00 o'clock p.m. of the day after the day

1 when the wagers were made.

2 (a-15) If the privilege tax imposed under subsection (a-3)
3 is no longer imposed pursuant to item (i) of the last paragraph
4 of subsection (a-3), then by June 15 of each year, each owners
5 licensee, other than an owners licensee that admitted
6 1,000,000 persons or fewer in calendar year 2004, must, in
7 addition to the payment of all amounts otherwise due under
8 this Section, pay to the Board a reconciliation payment in the
9 amount, if any, by which the licensed owner's base amount
10 exceeds the amount of net privilege tax paid by the licensed
11 owner to the Board in the then current State fiscal year. A
12 licensed owner's net privilege tax obligation due for the
13 balance of the State fiscal year shall be reduced up to the
14 total of the amount paid by the licensed owner in its June 15
15 reconciliation payment. The obligation imposed by this
16 subsection (a-15) is binding on any person, firm, corporation,
17 or other entity that acquires an ownership interest in any
18 such owners license. The obligation imposed under this
19 subsection (a-15) terminates on the earliest of: (i) July 1,
20 2007, (ii) the first day after the effective date of this
21 amendatory Act of the 94th General Assembly that riverboat
22 gambling operations are conducted pursuant to a dormant
23 license, (iii) the first day that riverboat gambling
24 operations are conducted under the authority of an owners
25 license that is in addition to the 10 owners licenses
26 initially authorized under this Act, or (iv) the first day

1 that a licensee under the Illinois Horse Racing Act of 1975
2 conducts gaming operations with slot machines or other
3 electronic gaming devices. The Board must reduce the
4 obligation imposed under this subsection (a-15) by an amount
5 the Board deems reasonable for any of the following reasons:
6 (A) an act or acts of God, (B) an act of bioterrorism or
7 terrorism or a bioterrorism or terrorism threat that was
8 investigated by a law enforcement agency, or (C) a condition
9 beyond the control of the owners licensee that does not result
10 from any act or omission by the owners licensee or any of its
11 agents and that poses a hazardous threat to the health and
12 safety of patrons. If an owners licensee pays an amount in
13 excess of its liability under this Section, the Board shall
14 apply the overpayment to future payments required under this
15 Section.

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

17 "Act of God" means an incident caused by the operation of
18 an extraordinary force that cannot be foreseen, that cannot be
19 avoided by the exercise of due care, and for which no person
20 can be held liable.

21 "Base amount" means the following:

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

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

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

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

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

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

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

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

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

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

10 The changes made to this subsection (a-15) by Public Act
11 94-839 are intended to restate and clarify the intent of
12 Public Act 94-673 with respect to the amount of the payments
13 required to be made under this subsection by an owners
14 licensee to the Board.

15 (b) From the tax revenue from riverboat or casino gambling
16 deposited in the State Gaming Fund under this Section, an
17 amount equal to 5% of adjusted gross receipts generated by a
18 riverboat or a casino, other than a riverboat or casino
19 designated in paragraph (1), (3), or (4) of subsection (e-5)
20 of Section 7, shall be paid monthly, subject to appropriation
21 by the General Assembly, to the unit of local government in
22 which the casino is located or that is designated as the home
23 dock of the riverboat. Notwithstanding anything to the
24 contrary, beginning on the first day that an owners licensee
25 under paragraph (1), (2), (3), (4), (5), or (6) of subsection
26 (e-5) of Section 7 conducts gambling operations, either in a

1 temporary facility or a permanent facility, and for 2 years
2 thereafter, a unit of local government designated as the home
3 dock of a riverboat whose license was issued before January 1,
4 2019, other than a riverboat conducting gambling operations in
5 the City of East St. Louis, shall not receive less under this
6 subsection (b) than the amount the unit of local government
7 received under this subsection (b) in calendar year 2018.
8 Notwithstanding anything to the contrary and because the City
9 of East St. Louis is a financially distressed city, beginning
10 on the first day that an owners licensee under paragraph (1),
11 (2), (3), (4), (5), or (6) of subsection (e-5) of Section 7
12 conducts gambling operations, either in a temporary facility
13 or a permanent facility, and for 10 years thereafter, a unit of
14 local government designated as the home dock of a riverboat
15 conducting gambling operations in the City of East St. Louis
16 shall not receive less under this subsection (b) than the
17 amount the unit of local government received under this
18 subsection (b) in calendar year 2018.

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

1 conducted or in which the casino is located.

2 From the tax revenue from riverboat or casino gambling
3 deposited in the State Gaming Fund under this Section, an
4 amount equal to 5% of the adjusted gross receipts generated by
5 a riverboat designated in paragraph (3) of subsection (e-5) of
6 Section 7 shall be divided and remitted monthly, subject to
7 appropriation, as follows: 70% to Waukegan, 10% to Park City,
8 15% to North Chicago, and 5% to Lake County.

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

17 From the tax revenue from riverboat or casino gambling
18 deposited in the State Gaming Fund under this Section, an
19 amount equal to 5% of the adjusted gross receipts generated by
20 a riverboat designated in paragraph (5) of subsection (e-5) of
21 Section 7 shall be remitted monthly, subject to appropriation,
22 as follows: 2% to the unit of local government in which the
23 riverboat or casino is located, and 3% shall be distributed:
24 (A) in accordance with a regional capital development plan
25 entered into by the following communities: Village of Beecher,
26 City of Blue Island, Village of Burnham, City of Calumet City,

1 Village of Calumet Park, City of Chicago Heights, City of
2 Country Club Hills, Village of Crestwood, Village of Crete,
3 Village of Dixmoor, Village of Dolton, Village of East Hazel
4 Crest, Village of Flossmoor, Village of Ford Heights, Village
5 of Glenwood, City of Harvey, Village of Hazel Crest, Village
6 of Homewood, Village of Lansing, Village of Lynwood, City of
7 Markham, Village of Matteson, Village of Midlothian, Village
8 of Monee, City of Oak Forest, Village of Olympia Fields,
9 Village of Orland Hills, Village of Orland Park, City of Palos
10 Heights, Village of Park Forest, Village of Phoenix, Village
11 of Posen, Village of Richton Park, Village of Riverdale,
12 Village of Robbins, Village of Sauk Village, Village of South
13 Chicago Heights, Village of South Holland, Village of Steger,
14 Village of Thornton, Village of Tinley Park, Village of
15 University Park and Village of Worth; or (B) if no regional
16 capital development plan exists, equally among the communities
17 listed in item (A) to be used for capital expenditures or
18 public pension payments, or both.

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

22 (b-4) Beginning on the first day the licensee under
23 paragraph (5) of subsection (e-5) of Section 7 conducts
24 gambling operations, either in a temporary facility or a
25 permanent facility, and ending on July 31, 2042, from the tax
26 revenue deposited in the State Gaming Fund under this Section,

1 \$5,000,000 shall be paid annually, subject to appropriation,
2 to the host municipality of that owners licensee of a license
3 issued or re-issued pursuant to Section 7.1 of this Act before
4 January 1, 2012. Payments received by the host municipality
5 pursuant to this subsection (b-4) may not be shared with any
6 other unit of local government.

7 (b-5) Beginning on June 28, 2019 (the effective date of
8 Public Act 101-31), from the tax revenue deposited in the
9 State Gaming Fund under this Section, an amount equal to 3% of
10 adjusted gross receipts generated by each organization gaming
11 facility located outside Madison County shall be paid monthly,
12 subject to appropriation by the General Assembly, to a
13 municipality other than the Village of Stickney in which each
14 organization gaming facility is located or, if the
15 organization gaming facility is not located within a
16 municipality, to the county in which the organization gaming
17 facility is located, except as otherwise provided in this
18 Section. From the tax revenue deposited in the State Gaming
19 Fund under this Section, an amount equal to 3% of adjusted
20 gross receipts generated by an organization gaming facility
21 located in the Village of Stickney shall be paid monthly,
22 subject to appropriation by the General Assembly, as follows:
23 25% to the Village of Stickney, 5% to the City of Berwyn, 50%
24 to the Town of Cicero, and 20% to the Stickney Public Health
25 District.

26 From the tax revenue deposited in the State Gaming Fund

1 under this Section, an amount equal to 5% of adjusted gross
2 receipts generated by an organization gaming facility located
3 in the City of Collinsville shall be paid monthly, subject to
4 appropriation by the General Assembly, as follows: 30% to the
5 City of Alton, 30% to the City of East St. Louis, and 40% to
6 the City of Collinsville.

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

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

19 Counties may refund any portion of the payment that they
20 receive pursuant to this subsection (b-6) to the organization
21 gaming facility.

22 (b-7) From the tax revenue from the organization gaming
23 licensee located in one of the following townships or villages
24 of Cook County or Will County: Bloom, Bremen, Calumet, Crete,
25 Orland, Rich, Thornton, or Worth, an amount equal to 5% of the
26 adjusted gross receipts generated by that organization gaming

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

25 (b-8) In lieu of the payments under subsection (b) of this
26 Section, from the tax revenue deposited in the State Gaming

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

15 (c) Appropriations, as approved by the General Assembly,
16 may be made from the State Gaming Fund to the Board (i) for the
17 administration and enforcement of this Act and the Video
18 Gaming Act, (ii) for distribution to the Department of State
19 Police and to the Department of Revenue for the enforcement of
20 this Act and the Video Gaming Act, and (iii) to the Department
21 of Human Services for the administration of programs to treat
22 problem gambling, including problem gambling from sports
23 wagering. The Board's annual appropriations request must
24 separately state its funding needs for the regulation of
25 gaming authorized under Section 7.7, riverboat gaming, casino
26 gaming, video gaming, and sports wagering.

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

9 (c-3) Appropriations, as approved by the General Assembly,
10 may be made from the tax revenue deposited into the State
11 Gaming Fund from organization gaming licensees pursuant to
12 this Section for the administration and enforcement of this
13 Act.

14 (c-4) After payments required under subsections (b),
15 (b-5), (b-6), (b-7), (c), (c-2), and (c-3) have been made from
16 the tax revenue from organization gaming licensees deposited
17 into the State Gaming Fund under this Section, all remaining
18 amounts from organization gaming licensees shall be
19 transferred into the Capital Projects Fund.

20 (c-5) (Blank).

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

25 (c-15) After the payments required under subsections (b),
26 (c), and (c-5) have been made, an amount equal to 2% of the

1 adjusted gross receipts of (1) an owners licensee that
2 relocates pursuant to Section 11.2, (2) an owners licensee
3 conducting riverboat gambling operations pursuant to an owners
4 license that is initially issued after June 25, 1999, or (3)
5 the first riverboat gambling operations conducted by a
6 licensed manager on behalf of the State under Section 7.3,
7 whichever comes first, shall be paid, subject to appropriation
8 from the General Assembly, from the State Gaming Fund to each
9 home rule county with a population of over 3,000,000
10 inhabitants for the purpose of enhancing the county's criminal
11 justice system.

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

17 (c-21) After the payments required under subsections (b),
18 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), and (c-4) have
19 been made, an amount equal to 0.5% of the adjusted gross
20 receipts generated by the owners licensee under paragraph (1)
21 of subsection (e-5) of Section 7 shall be paid monthly,
22 subject to appropriation from the General Assembly, from the
23 State Gaming Fund to the home rule county in which the owners
24 licensee is located for the purpose of enhancing the county's
25 criminal justice system.

26 (c-22) After the payments required under subsections (b),

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

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

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

16 (c-30) On July 1, 2013 or as soon as possible thereafter,
17 \$92,000,000 shall be transferred from the State Gaming Fund to
18 the School Infrastructure Fund and \$23,000,000 shall be
19 transferred from the State Gaming Fund to the Horse Racing
20 Equity Fund.

21 (c-35) Beginning on July 1, 2013, in addition to any
22 amount transferred under subsection (c-30) of this Section,
23 \$5,530,000 shall be transferred monthly from the State Gaming
24 Fund to the School Infrastructure Fund.

25 (d) From time to time, the Board shall transfer the
26 remainder of the funds generated by this Act into the

1 Education Assistance Fund, created by Public Act 86-0018, of
2 the State of Illinois.

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

8 (f) To the extent practicable, the Board shall administer
9 and collect the wagering taxes imposed by this Section in a
10 manner consistent with the provisions of Sections 4, 5, 5a,
11 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of
12 the Retailers' Occupation Tax Act and Section 3-7 of the
13 Uniform Penalty and Interest Act.

14 (Source: P.A. 101-31, Article 25, Section 25-910, eff.
15 6-28-19; 101-31, Article 35, Section 35-55, eff. 6-28-19;
16 101-648, eff. 6-30-20.)

17 Section 15. The Eminent Domain Act is amended by adding
18 Section 25-5-80 as follows:

19 (735 ILCS 30/25-5-80 new)

20 Sec. 25-5-80. Quick-take; Village of Crete. Quick-take
21 proceedings under Article 20 may be used for a period of 24
22 months after the effective date of this amendatory Act of the
23 102nd General Assembly by the Village of Crete for the
24 nullification of any restriction of record on private real

1 property by means of a recorded deed or other recorded
2 instruments that in any way prohibits, restrains, or has any
3 impact whatsoever on private real property for the purpose of
4 applying for an organization license under Section 19.5 of the
5 Illinois Horse Racing Act of 1975 or an owners license under
6 paragraph (5) of subsection (e-5) of Section 7 of the Illinois
7 Gambling Act.

8 Section 99. Effective date. This Act takes effect upon
9 becoming law.