

HB3671



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB3671

Introduced 2/22/2021, by Rep. LaToya Greenwood

SYNOPSIS AS INTRODUCED:

230 ILCS 45/25-90

Amends the Sports Wagering Act. Provides that, beginning July 1, 2021, in addition to the tax imposed for the privilege of holding a license to operate sports wagering under the Act, the State shall impose and collect 5% of adjusted gross receipts generated by a master sports wagering licensee (other than an online sports wagering operator) to be paid monthly, subject to appropriation by the General Assembly, to the unit of local government in which the master sports wagering licensee is located. Effective immediately.

LRB102 14016 SMS 19368 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 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, this State shall impose and
10 collect 15% of a master sports wagering licensee's adjusted
11 gross sports wagering receipts from sports wagering. The
12 accrual method of accounting shall be used for purposes of
13 calculating the amount of the tax owed by the licensee.

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

19 (a-3) Beginning July 1, 2021, in addition to the tax
20 imposed under subsection (a) of this Section, for the
21 privilege of holding a license to operate sports wagering
22 under this Act, the State shall impose and collect 5% of
23 adjusted gross receipts generated by a master sports wagering

1 licensee, other than a licensee under Section 25-45, to be
2 paid monthly, subject to appropriation by the General
3 Assembly, to the unit of local government in which the master
4 sports wagering licensee is located.

5 (a-5) In addition to the tax imposed under subsection (a)
6 of this Section, for the privilege of holding a license to
7 operate sports wagering under this Act, the State shall impose
8 and collect 2% of the adjusted gross receipts from sports
9 wagers that are placed within a home rule county with a
10 population of over 3,000,000 inhabitants, which shall be paid,
11 subject to appropriation from the General Assembly, from the
12 Sports Wagering Fund to that home rule county for the purpose
13 of enhancing the county's criminal justice system.

14 (b) The Sports Wagering Fund is hereby created as special
15 fund in the State treasury. Except as otherwise provided in
16 this Act, all moneys collected under this Act by the Board
17 shall be deposited into the Sports Wagering Fund. On the 25th
18 of each month, any moneys remaining in the Sports Wagering
19 Fund shall be transferred to the Capital Projects Fund.

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

21 Section 99. Effective date. This Act takes effect upon
22 becoming law.