



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

SB0503

Introduced 2/23/2021, by Sen. Donald P. DeWitte

SYNOPSIS AS INTRODUCED:

30 ILCS 105/6z-17	from Ch. 127, par. 142z-17
35 ILCS 505/8	from Ch. 120, par. 424
50 ILCS 750/30	
230 ILCS 10/12	from Ch. 120, par. 2412
230 ILCS 10/13	from Ch. 120, par. 2413
230 ILCS 40/75	

Amends the State Finance Act, the Motor Fuel Tax Law, the Emergency Telephone System Act, the Illinois Gambling Act, and the Video Gaming Act. Provides that, in the absence of an appropriation for any State fiscal year, moneys that are required to be distributed to units of local government and other entities from the State and Local Sales Tax Reform Fund, the Motor Fuel Tax Fund, the State Gaming Fund, the Local Government Video Gaming Distributive Fund, and the Statewide 9-1-1 Fund are subject to a continuing appropriation. Effective immediately.

LRB102 05125 HLH 15146 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The State Finance Act is amended by changing
5 Section 6z-17 as follows:

6 (30 ILCS 105/6z-17) (from Ch. 127, par. 142z-17)

7 Sec. 6z-17. State and Local Sales Tax Reform Fund.

8 (a) After deducting the amount transferred to the Tax
9 Compliance and Administration Fund under subsection (b), of
10 the money paid into the State and Local Sales Tax Reform Fund:
11 ~~(i) subject to appropriation to the Department of Revenue,~~
12 Municipalities having 1,000,000 or more inhabitants shall
13 receive 20% and may expend such amount to fund and establish a
14 program for developing and coordinating public and private
15 resources targeted to meet the affordable housing needs of
16 low-income and very low-income households within such
17 municipality, (ii) 10% shall be transferred into the Regional
18 Transportation Authority Occupation and Use Tax Replacement
19 Fund, a special fund in the State treasury which is hereby
20 created, (iii) until July 1, 2013, subject to appropriation to
21 the Department of Transportation, the Madison County Mass
22 Transit District shall receive .6%, and beginning on July 1,
23 2013, ~~subject to appropriation to the Department of Revenue,~~

1 0.6% shall be distributed each month out of the Fund to the
2 Madison County Mass Transit District, (iv) the following
3 amounts, plus any cumulative deficiency in such transfers for
4 prior months, shall be transferred monthly into the Build
5 Illinois Fund and credited to the Build Illinois Bond Account
6 therein:

7 Fiscal Year	Amount
8 1990	\$2,700,000
9 1991	1,850,000
10 1992	2,750,000
11 1993	2,950,000

12 From Fiscal Year 1994 through Fiscal Year 2025 the
13 transfer shall total \$3,150,000 monthly, plus any cumulative
14 deficiency in such transfers for prior months, and (v) the
15 remainder of the money paid into the State and Local Sales Tax
16 Reform Fund shall be transferred into the Local Government
17 Distributive Fund and, except for municipalities with
18 1,000,000 or more inhabitants which shall receive no portion
19 of such remainder, shall be distributed, ~~subject to~~
20 ~~appropriation,~~ in the manner provided by Section 2 of "An Act
21 in relation to State revenue sharing with local government
22 entities", approved July 31, 1969, as now or hereafter
23 amended. Municipalities with more than 50,000 inhabitants
24 according to the 1980 U.S. Census and located within the Metro
25 East Mass Transit District receiving funds pursuant to
26 provision (v) of this paragraph may expend such amounts to

1 fund and establish a program for developing and coordinating
2 public and private resources targeted to meet the affordable
3 housing needs of low-income and very low-income households
4 within such municipality.

5 Absent an enacted appropriation in any State fiscal year,
6 this subsection shall constitute a continuing appropriation to
7 the Department of Revenue of all amounts necessary for the
8 purposes of making the transfers and distributions under this
9 subsection (a). If an appropriation to the Department of
10 Revenue of the amounts directed under this subsection is
11 enacted on or after July 1 of any calendar year, the continuing
12 appropriation shall discontinue for that State fiscal year,
13 and the enacted appropriation shall supersede.

14 (b) Beginning on the first day of the first calendar month
15 to occur on or after the effective date of this amendatory Act
16 of the 98th General Assembly, each month the Department of
17 Revenue shall certify to the State Comptroller and the State
18 Treasurer, and the State Comptroller shall order transferred
19 and the State Treasurer shall transfer from the State and
20 Local Sales Tax Reform Fund to the Tax Compliance and
21 Administration Fund, an amount equal to 1/12 of 5% of 20% of
22 the cash receipts collected during the preceding fiscal year
23 by the Audit Bureau of the Department of Revenue under the Use
24 Tax Act, the Service Use Tax Act, the Service Occupation Tax
25 Act, the Retailers' Occupation Tax Act, and associated local
26 occupation and use taxes administered by the Department. The

1 amount distributed under subsection (a) each month shall first
2 be reduced by the amount transferred to the Tax Compliance and
3 Administration Fund under this subsection (b). Moneys
4 transferred to the Tax Compliance and Administration Fund
5 under this subsection (b) shall be used, subject to
6 appropriation, to fund additional auditors and compliance
7 personnel at the Department of Revenue.

8 (Source: P.A. 98-44, eff. 6-28-13; 98-1098, eff. 8-26-14.)

9 Section 10. The Motor Fuel Tax Law is amended by changing
10 Section 8 as follows:

11 (35 ILCS 505/8) (from Ch. 120, par. 424)

12 Sec. 8. Except as provided in subsection (a-1) of this
13 Section, Section 8a, subdivision (h)(1) of Section 12a,
14 Section 13a.6, and items 13, 14, 15, and 16 of Section 15, all
15 money received by the Department under this Act, including
16 payments made to the Department by member jurisdictions
17 participating in the International Fuel Tax Agreement, shall
18 be deposited in a special fund in the State treasury, to be
19 known as the "Motor Fuel Tax Fund", and shall be used as
20 follows:

21 (a) 2 1/2 cents per gallon of the tax collected on special
22 fuel under paragraph (b) of Section 2 and Section 13a of this
23 Act shall be transferred to the State Construction Account
24 Fund in the State Treasury; the remainder of the tax collected

1 on special fuel under paragraph (b) of Section 2 and Section
2 13a of this Act shall be deposited into the Road Fund;

3 (a-1) Beginning on July 1, 2019, an amount equal to the
4 amount of tax collected under subsection (a) of Section 2 as a
5 result of the increase in the tax rate under Public Act 101-32
6 ~~this amendatory Act of the 101st General Assembly~~ shall be
7 transferred each month into the Transportation Renewal Fund;:-

8 (b) \$420,000 shall be transferred each month to the State
9 Boating Act Fund to be used by the Department of Natural
10 Resources for the purposes specified in Article X of the Boat
11 Registration and Safety Act;

12 (c) \$3,500,000 shall be transferred each month to the
13 Grade Crossing Protection Fund to be used as follows: not less
14 than \$12,000,000 each fiscal year shall be used for the
15 construction or reconstruction of rail highway grade
16 separation structures; \$2,250,000 in fiscal years 2004 through
17 2009 and \$3,000,000 in fiscal year 2010 and each fiscal year
18 thereafter shall be transferred to the Transportation
19 Regulatory Fund and shall be accounted for as part of the rail
20 carrier portion of such funds and shall be used to pay the cost
21 of administration of the Illinois Commerce Commission's
22 railroad safety program in connection with its duties under
23 subsection (3) of Section 18c-7401 of the Illinois Vehicle
24 Code, with the remainder to be used by the Department of
25 Transportation upon order of the Illinois Commerce Commission,
26 to pay that part of the cost apportioned by such Commission to

1 the State to cover the interest of the public in the use of
2 highways, roads, streets, or pedestrian walkways in the county
3 highway system, township and district road system, or
4 municipal street system as defined in the Illinois Highway
5 Code, as the same may from time to time be amended, for
6 separation of grades, for installation, construction or
7 reconstruction of crossing protection or reconstruction,
8 alteration, relocation including construction or improvement
9 of any existing highway necessary for access to property or
10 improvement of any grade crossing and grade crossing surface
11 including the necessary highway approaches thereto of any
12 railroad across the highway or public road, or for the
13 installation, construction, reconstruction, or maintenance of
14 a pedestrian walkway over or under a railroad right-of-way, as
15 provided for in and in accordance with Section 18c-7401 of the
16 Illinois Vehicle Code. The Commission may order up to
17 \$2,000,000 per year in Grade Crossing Protection Fund moneys
18 for the improvement of grade crossing surfaces and up to
19 \$300,000 per year for the maintenance and renewal of
20 4-quadrant gate vehicle detection systems located at non-high
21 speed rail grade crossings. The Commission shall not order
22 more than \$2,000,000 per year in Grade Crossing Protection
23 Fund moneys for pedestrian walkways. In entering orders for
24 projects for which payments from the Grade Crossing Protection
25 Fund will be made, the Commission shall account for
26 expenditures authorized by the orders on a cash rather than an

1 accrual basis. For purposes of this requirement an "accrual
2 basis" assumes that the total cost of the project is expended
3 in the fiscal year in which the order is entered, while a "cash
4 basis" allocates the cost of the project among fiscal years as
5 expenditures are actually made. To meet the requirements of
6 this subsection, the Illinois Commerce Commission shall
7 develop annual and 5-year project plans of rail crossing
8 capital improvements that will be paid for with moneys from
9 the Grade Crossing Protection Fund. The annual project plan
10 shall identify projects for the succeeding fiscal year and the
11 5-year project plan shall identify projects for the 5 directly
12 succeeding fiscal years. The Commission shall submit the
13 annual and 5-year project plans for this Fund to the Governor,
14 the President of the Senate, the Senate Minority Leader, the
15 Speaker of the House of Representatives, and the Minority
16 Leader of the House of Representatives on the first Wednesday
17 in April of each year;

18 (d) of the amount remaining after allocations provided for
19 in subsections (a), (a-1), (b), and (c), a sufficient amount
20 shall be reserved to pay all of the following:

21 (1) the costs of the Department of Revenue in
22 administering this Act;

23 (2) the costs of the Department of Transportation in
24 performing its duties imposed by the Illinois Highway Code
25 for supervising the use of motor fuel tax funds
26 apportioned to municipalities, counties and road

1 districts;

2 (3) refunds provided for in Section 13, refunds for
3 overpayment of decal fees paid under Section 13a.4 of this
4 Act, and refunds provided for under the terms of the
5 International Fuel Tax Agreement referenced in Section
6 14a;

7 (4) from October 1, 1985 until June 30, 1994, the
8 administration of the Vehicle Emissions Inspection Law,
9 which amount shall be certified monthly by the
10 Environmental Protection Agency to the State Comptroller
11 and shall promptly be transferred by the State Comptroller
12 and Treasurer from the Motor Fuel Tax Fund to the Vehicle
13 Inspection Fund, and for the period July 1, 1994 through
14 June 30, 2000, one-twelfth of \$25,000,000 each month, for
15 the period July 1, 2000 through June 30, 2003, one-twelfth
16 of \$30,000,000 each month, and \$15,000,000 on July 1,
17 2003, and \$15,000,000 on January 1, 2004, and \$15,000,000
18 on each July 1 and October 1, or as soon thereafter as may
19 be practical, during the period July 1, 2004 through June
20 30, 2012, and \$30,000,000 on June 1, 2013, or as soon
21 thereafter as may be practical, and \$15,000,000 on July 1
22 and October 1, or as soon thereafter as may be practical,
23 during the period of July 1, 2013 through June 30, 2015,
24 for the administration of the Vehicle Emissions Inspection
25 Law of 2005, to be transferred by the State Comptroller
26 and Treasurer from the Motor Fuel Tax Fund into the

1 Vehicle Inspection Fund;

2 (4.5) beginning on July 1, 2019, the costs of the
3 Environmental Protection Agency for the administration of
4 the Vehicle Emissions Inspection Law of 2005 shall be
5 paid, subject to appropriation, from the Motor Fuel Tax
6 Fund into the Vehicle Inspection Fund; beginning in 2019,
7 no later than December 31 of each year, or as soon
8 thereafter as practical, the State Comptroller shall
9 direct and the State Treasurer shall transfer from the
10 Vehicle Inspection Fund to the Motor Fuel Tax Fund any
11 balance remaining in the Vehicle Inspection Fund in excess
12 of \$2,000,000;

13 (5) amounts ordered paid by the Court of Claims; and

14 (6) payment of motor fuel use taxes due to member
15 jurisdictions under the terms of the International Fuel
16 Tax Agreement. The Department shall certify these amounts
17 to the Comptroller by the 15th day of each month; the
18 Comptroller shall cause orders to be drawn for such
19 amounts, and the Treasurer shall administer those amounts
20 on or before the last day of each month;

21 (e) after allocations for the purposes set forth in
22 subsections (a), (a-1), (b), (c), and (d), the remaining
23 amount shall be apportioned as follows:

24 (1) Until January 1, 2000, 58.4%, and beginning
25 January 1, 2000, 45.6% shall be deposited as follows:

26 (A) 37% into the State Construction Account Fund,

1 and

2 (B) 63% into the Road Fund, \$1,250,000 of which
3 shall be reserved each month for the Department of
4 Transportation to be used in accordance with the
5 provisions of Sections 6-901 through 6-906 of the
6 Illinois Highway Code;

7 (2) Until January 1, 2000, 41.6%, and beginning
8 January 1, 2000, 54.4% shall be transferred to the
9 Department of Transportation to be distributed as follows:

10 (A) 49.10% to the municipalities of the State,

11 (B) 16.74% to the counties of the State having
12 1,000,000 or more inhabitants,

13 (C) 18.27% to the counties of the State having
14 less than 1,000,000 inhabitants,

15 (D) 15.89% to the road districts of the State.

16 If a township is dissolved under Article 24 of the
17 Township Code, McHenry County shall receive any moneys
18 that would have been distributed to the township under
19 this subparagraph, except that a municipality that assumes
20 the powers and responsibilities of a road district under
21 paragraph (6) of Section 24-35 of the Township Code shall
22 receive any moneys that would have been distributed to the
23 township in a percent equal to the area of the dissolved
24 road district or portion of the dissolved road district
25 over which the municipality assumed the powers and
26 responsibilities compared to the total area of the

1 dissolved township. The moneys received under this
2 subparagraph shall be used in the geographic area of the
3 dissolved township. If a township is reconstituted as
4 provided under Section 24-45 of the Township Code, McHenry
5 County or a municipality shall no longer be distributed
6 moneys under this subparagraph.

7 Absent an enacted appropriation in any State fiscal year,
8 this subsection shall constitute a continuing appropriation to
9 the Department of Transportation of all amounts necessary for
10 the purpose of making distributions to municipalities,
11 counties, and road districts, as provided in paragraph (2) of
12 this subsection (e). If an appropriation to the Department of
13 Transportation of the amounts directed under this subsection
14 (e) is enacted on or after July 1 of any calendar year, then
15 the continuing appropriation shall discontinue for that State
16 fiscal year, and the enacted appropriation shall supersede.

17 As soon as may be after the first day of each month, the
18 Department of Transportation shall allot to each municipality
19 its share of the amount apportioned to the several
20 municipalities which shall be in proportion to the population
21 of such municipalities as determined by the last preceding
22 municipal census if conducted by the Federal Government or
23 Federal census. If territory is annexed to any municipality
24 subsequent to the time of the last preceding census the
25 corporate authorities of such municipality may cause a census
26 to be taken of such annexed territory and the population so

1 ascertained for such territory shall be added to the
2 population of the municipality as determined by the last
3 preceding census for the purpose of determining the allotment
4 for that municipality. If the population of any municipality
5 was not determined by the last Federal census preceding any
6 apportionment, the apportionment to such municipality shall be
7 in accordance with any census taken by such municipality. Any
8 municipal census used in accordance with this Section shall be
9 certified to the Department of Transportation by the clerk of
10 such municipality, and the accuracy thereof shall be subject
11 to approval of the Department which may make such corrections
12 as it ascertains to be necessary.

13 As soon as may be after the first day of each month, the
14 Department of Transportation shall allot to each county its
15 share of the amount apportioned to the several counties of the
16 State as herein provided. Each allotment to the several
17 counties having less than 1,000,000 inhabitants shall be in
18 proportion to the amount of motor vehicle license fees
19 received from the residents of such counties, respectively,
20 during the preceding calendar year. The Secretary of State
21 shall, on or before April 15 of each year, transmit to the
22 Department of Transportation a full and complete report
23 showing the amount of motor vehicle license fees received from
24 the residents of each county, respectively, during the
25 preceding calendar year. The Department of Transportation
26 shall, each month, use for allotment purposes the last such

1 report received from the Secretary of State.

2 As soon as may be after the first day of each month, the
3 Department of Transportation shall allot to the several
4 counties their share of the amount apportioned for the use of
5 road districts. The allotment shall be apportioned among the
6 several counties in the State in the proportion which the
7 total mileage of township or district roads in the respective
8 counties bears to the total mileage of all township and
9 district roads in the State. Funds allotted to the respective
10 counties for the use of road districts therein shall be
11 allocated to the several road districts in the county in the
12 proportion which the total mileage of such township or
13 district roads in the respective road districts bears to the
14 total mileage of all such township or district roads in the
15 county. After July 1 of any year prior to 2011, no allocation
16 shall be made for any road district unless it levied a tax for
17 road and bridge purposes in an amount which will require the
18 extension of such tax against the taxable property in any such
19 road district at a rate of not less than either .08% of the
20 value thereof, based upon the assessment for the year
21 immediately prior to the year in which such tax was levied and
22 as equalized by the Department of Revenue or, in DuPage
23 County, an amount equal to or greater than \$12,000 per mile of
24 road under the jurisdiction of the road district, whichever is
25 less. Beginning July 1, 2011 and each July 1 thereafter, an
26 allocation shall be made for any road district if it levied a

1 tax for road and bridge purposes. In counties other than
2 DuPage County, if the amount of the tax levy requires the
3 extension of the tax against the taxable property in the road
4 district at a rate that is less than 0.08% of the value
5 thereof, based upon the assessment for the year immediately
6 prior to the year in which the tax was levied and as equalized
7 by the Department of Revenue, then the amount of the
8 allocation for that road district shall be a percentage of the
9 maximum allocation equal to the percentage obtained by
10 dividing the rate extended by the district by 0.08%. In DuPage
11 County, if the amount of the tax levy requires the extension of
12 the tax against the taxable property in the road district at a
13 rate that is less than the lesser of (i) 0.08% of the value of
14 the taxable property in the road district, based upon the
15 assessment for the year immediately prior to the year in which
16 such tax was levied and as equalized by the Department of
17 Revenue, or (ii) a rate that will yield an amount equal to
18 \$12,000 per mile of road under the jurisdiction of the road
19 district, then the amount of the allocation for the road
20 district shall be a percentage of the maximum allocation equal
21 to the percentage obtained by dividing the rate extended by
22 the district by the lesser of (i) 0.08% or (ii) the rate that
23 will yield an amount equal to \$12,000 per mile of road under
24 the jurisdiction of the road district.

25 Prior to 2011, if any road district has levied a special
26 tax for road purposes pursuant to Sections 6-601, 6-602, and

1 6-603 of the Illinois Highway Code, and such tax was levied in
2 an amount which would require extension at a rate of not less
3 than .08% of the value of the taxable property thereof, as
4 equalized or assessed by the Department of Revenue, or, in
5 DuPage County, an amount equal to or greater than \$12,000 per
6 mile of road under the jurisdiction of the road district,
7 whichever is less, such levy shall, however, be deemed a
8 proper compliance with this Section and shall qualify such
9 road district for an allotment under this Section. Beginning
10 in 2011 and thereafter, if any road district has levied a
11 special tax for road purposes under Sections 6-601, 6-602, and
12 6-603 of the Illinois Highway Code, and the tax was levied in
13 an amount that would require extension at a rate of not less
14 than 0.08% of the value of the taxable property of that road
15 district, as equalized or assessed by the Department of
16 Revenue or, in DuPage County, an amount equal to or greater
17 than \$12,000 per mile of road under the jurisdiction of the
18 road district, whichever is less, that levy shall be deemed a
19 proper compliance with this Section and shall qualify such
20 road district for a full, rather than proportionate, allotment
21 under this Section. If the levy for the special tax is less
22 than 0.08% of the value of the taxable property, or, in DuPage
23 County if the levy for the special tax is less than the lesser
24 of (i) 0.08% or (ii) \$12,000 per mile of road under the
25 jurisdiction of the road district, and if the levy for the
26 special tax is more than any other levy for road and bridge

1 purposes, then the levy for the special tax qualifies the road
2 district for a proportionate, rather than full, allotment
3 under this Section. If the levy for the special tax is equal to
4 or less than any other levy for road and bridge purposes, then
5 any allotment under this Section shall be determined by the
6 other levy for road and bridge purposes.

7 Prior to 2011, if a township has transferred to the road
8 and bridge fund money which, when added to the amount of any
9 tax levy of the road district would be the equivalent of a tax
10 levy requiring extension at a rate of at least .08%, or, in
11 DuPage County, an amount equal to or greater than \$12,000 per
12 mile of road under the jurisdiction of the road district,
13 whichever is less, such transfer, together with any such tax
14 levy, shall be deemed a proper compliance with this Section
15 and shall qualify the road district for an allotment under
16 this Section.

17 In counties in which a property tax extension limitation
18 is imposed under the Property Tax Extension Limitation Law,
19 road districts may retain their entitlement to a motor fuel
20 tax allotment or, beginning in 2011, their entitlement to a
21 full allotment if, at the time the property tax extension
22 limitation was imposed, the road district was levying a road
23 and bridge tax at a rate sufficient to entitle it to a motor
24 fuel tax allotment and continues to levy the maximum allowable
25 amount after the imposition of the property tax extension
26 limitation. Any road district may in all circumstances retain

1 its entitlement to a motor fuel tax allotment or, beginning in
2 2011, its entitlement to a full allotment if it levied a road
3 and bridge tax in an amount that will require the extension of
4 the tax against the taxable property in the road district at a
5 rate of not less than 0.08% of the assessed value of the
6 property, based upon the assessment for the year immediately
7 preceding the year in which the tax was levied and as equalized
8 by the Department of Revenue or, in DuPage County, an amount
9 equal to or greater than \$12,000 per mile of road under the
10 jurisdiction of the road district, whichever is less.

11 As used in this Section, the term "road district" means
12 any road district, including a county unit road district,
13 provided for by the Illinois Highway Code; and the term
14 "township or district road" means any road in the township and
15 district road system as defined in the Illinois Highway Code.
16 For the purposes of this Section, "township or district road"
17 also includes such roads as are maintained by park districts,
18 forest preserve districts and conservation districts. The
19 Department of Transportation shall determine the mileage of
20 all township and district roads for the purposes of making
21 allotments and allocations of motor fuel tax funds for use in
22 road districts.

23 Payment of motor fuel tax moneys to municipalities and
24 counties shall be made as soon as possible after the allotment
25 is made. The treasurer of the municipality or county may
26 invest these funds until their use is required and the

1 interest earned by these investments shall be limited to the
2 same uses as the principal funds.

3 (Source: P.A. 101-32, eff. 6-28-19; 101-230, eff. 8-9-19;
4 101-493, eff. 8-23-19; revised 9-24-19.)

5 Section 15. The Emergency Telephone System Act is amended
6 by changing Section 30 as follows:

7 (50 ILCS 750/30)

8 (Section scheduled to be repealed on December 31, 2021)

9 Sec. 30. Statewide 9-1-1 Fund; surcharge disbursement.

10 (a) A special fund in the State treasury known as the
11 Wireless Service Emergency Fund shall be renamed the Statewide
12 9-1-1 Fund. Any appropriations made from the Wireless Service
13 Emergency Fund shall be payable from the Statewide 9-1-1 Fund.
14 The Fund shall consist of the following:

15 (1) 9-1-1 wireless surcharges assessed under the
16 Wireless Emergency Telephone Safety Act.

17 (2) 9-1-1 surcharges assessed under Section 20 of this
18 Act.

19 (3) Prepaid wireless 9-1-1 surcharges assessed under
20 Section 15 of the Prepaid Wireless 9-1-1 Surcharge Act.

21 (4) Any appropriations, grants, or gifts made to the
22 Fund.

23 (5) Any income from interest, premiums, gains, or
24 other earnings on moneys in the Fund.

1 (6) Money from any other source that is deposited in
2 or transferred to the Fund.

3 (b) Subject to appropriation and availability of funds,
4 the Department shall distribute the 9-1-1 surcharges monthly
5 as follows:

6 (1) From each surcharge collected and remitted under
7 Section 20 of this Act:

8 (A) \$0.013 shall be distributed monthly in equal
9 amounts to each County Emergency Telephone System
10 Board or qualified governmental entity in counties
11 with a population under 100,000 according to the most
12 recent census data which is authorized to serve as a
13 primary wireless 9-1-1 public safety answering point
14 for the county and to provide wireless 9-1-1 service
15 as prescribed by subsection (b) of Section 15.6a of
16 this Act, and which does provide such service.

17 (B) \$0.033 shall be transferred by the Comptroller
18 at the direction of the Department to the Wireless
19 Carrier Reimbursement Fund until June 30, 2017; from
20 July 1, 2017 through June 30, 2018, \$0.026 shall be
21 transferred; from July 1, 2018 through June 30, 2019,
22 \$0.020 shall be transferred; from July 1, 2019,
23 through June 30, 2020, \$0.013 shall be transferred;
24 from July 1, 2020 through June 30, 2021, \$0.007 will be
25 transferred; and after June 30, 2021, no transfer
26 shall be made to the Wireless Carrier Reimbursement

1 Fund.

2 (C) Until December 31, 2017, \$0.007 and on and
3 after January 1, 2018, \$0.017 shall be used to cover
4 the Department's administrative costs.

5 (D) Beginning January 1, 2018, until June 30,
6 2020, \$0.12, and on and after July 1, 2020, \$0.04 shall
7 be used to make monthly proportional grants to the
8 appropriate 9-1-1 Authority currently taking wireless
9 9-1-1 based upon the United States Postal Zip Code of
10 the billing addresses of subscribers wireless
11 carriers.

12 (E) Until June 30, 2021, \$0.05 shall be used by the
13 Department for grants for NG9-1-1 expenses, with
14 priority given to 9-1-1 Authorities that provide 9-1-1
15 service within the territory of a Large Electing
16 Provider as defined in Section 13-406.1 of the Public
17 Utilities Act.

18 (F) On and after July 1, 2020, \$0.13 shall be used
19 for the implementation of and continuing expenses for
20 the Statewide NG9-1-1 system.

21 (2) After disbursements under paragraph (1) of this
22 subsection (b), all remaining funds in the Statewide 9-1-1
23 Fund shall be disbursed in the following priority order:

24 (A) The Fund shall pay monthly to:

25 (i) the 9-1-1 Authorities that imposed
26 surcharges under Section 15.3 of this Act and were

1 required to report to the Illinois Commerce
2 Commission under Section 27 of the Wireless
3 Emergency Telephone Safety Act on October 1, 2014,
4 except a 9-1-1 Authority in a municipality with a
5 population in excess of 500,000, an amount equal
6 to the average monthly wireline and VoIP surcharge
7 revenue attributable to the most recent 12-month
8 period reported to the Department under that
9 Section for the October 1, 2014 filing, subject to
10 the power of the Department to investigate the
11 amount reported and adjust the number by order
12 under Article X of the Public Utilities Act, so
13 that the monthly amount paid under this item
14 accurately reflects one-twelfth of the aggregate
15 wireline and VoIP surcharge revenue properly
16 attributable to the most recent 12-month period
17 reported to the Commission; or

18 (ii) county qualified governmental entities
19 that did not impose a surcharge under Section 15.3
20 as of December 31, 2015, and counties that did not
21 impose a surcharge as of June 30, 2015, an amount
22 equivalent to their population multiplied by .37
23 multiplied by the rate of \$0.69; counties that are
24 not county qualified governmental entities and
25 that did not impose a surcharge as of December 31,
26 2015, shall not begin to receive the payment

1 provided for in this subsection until E9-1-1 and
2 wireless E9-1-1 services are provided within their
3 counties; or

4 (iii) counties without 9-1-1 service that had
5 a surcharge in place by December 31, 2015, an
6 amount equivalent to their population multiplied
7 by .37 multiplied by their surcharge rate as
8 established by the referendum.

9 (B) All 9-1-1 network costs for systems outside of
10 municipalities with a population of at least 500,000
11 shall be paid by the Department directly to the
12 vendors.

13 (C) All expenses incurred by the Administrator and
14 the Statewide 9-1-1 Advisory Board and costs
15 associated with procurement under Section 15.6b
16 including requests for information and requests for
17 proposals.

18 (D) Funds may be held in reserve by the Statewide
19 9-1-1 Advisory Board and disbursed by the Department
20 for grants under Section 15.4b of this Act and for
21 NG9-1-1 expenses up to \$12.5 million per year in State
22 fiscal years 2016 and 2017; up to \$20 million in State
23 fiscal year 2018; up to \$20.9 million in State fiscal
24 year 2019; up to \$15.3 million in State fiscal year
25 2020; up to \$16.2 million in State fiscal year 2021; up
26 to \$23.1 million in State fiscal year 2022; and up to

1 \$17.0 million per year for State fiscal year 2023 and
2 each year thereafter. The amount held in reserve in
3 State fiscal years 2018 and 2019 shall not be less than
4 \$6.5 million. Disbursements under this subparagraph
5 (D) shall be prioritized as follows: (i) consolidation
6 grants prioritized under subsection (a) of Section
7 15.4b of this Act; (ii) NG9-1-1 expenses; and (iii)
8 consolidation grants under Section 15.4b of this Act
9 for consolidation expenses incurred between January 1,
10 2010, and January 1, 2016.

11 (E) All remaining funds per remit month shall be
12 used to make monthly proportional grants to the
13 appropriate 9-1-1 Authority currently taking wireless
14 9-1-1 based upon the United States Postal Zip Code of
15 the billing addresses of subscribers of wireless
16 carriers.

17 (c) The moneys deposited into the Statewide 9-1-1 Fund
18 under this Section shall not be subject to administrative
19 charges or chargebacks unless otherwise authorized by this
20 Act.

21 (d) Whenever two or more 9-1-1 Authorities consolidate,
22 the resulting Joint Emergency Telephone System Board shall be
23 entitled to the monthly payments that had theretofore been
24 made to each consolidating 9-1-1 Authority. Any reserves held
25 by any consolidating 9-1-1 Authority shall be transferred to
26 the resulting Joint Emergency Telephone System Board. Whenever

1 a county that has no 9-1-1 service as of January 1, 2016 enters
2 into an agreement to consolidate to create or join a Joint
3 Emergency Telephone System Board, the Joint Emergency
4 Telephone System Board shall be entitled to the monthly
5 payments that would have otherwise been paid to the county if
6 it had provided 9-1-1 service.

7 (e) Absent an enacted appropriation in any State fiscal
8 year, this subsection shall constitute a continuing
9 appropriation to the Department of all amounts necessary for
10 the purpose of making distributions as provided in subsection
11 (b). If an appropriation to the Department of the amounts set
12 forth in subsection (b) is enacted on or after July 1 of any
13 calendar year, then the continuing appropriation shall
14 discontinue for that State fiscal year, and the enacted
15 appropriation shall supersede.

16 (Source: P.A. 100-20, eff. 7-1-17; 101-639, eff. 6-12-20.)

17 Section 20. The Illinois Gambling Act is amended by
18 changing Sections 12 and 13 as follows:

19 (230 ILCS 10/12) (from Ch. 120, par. 2412)

20 Sec. 12. Admission tax; fees.

21 (a) A tax is hereby imposed upon admissions to riverboat
22 and casino gambling facilities operated by licensed owners
23 authorized pursuant to this Act. Until July 1, 2002, the rate
24 is \$2 per person admitted. From July 1, 2002 until July 1,

1 2003, the rate is \$3 per person admitted. From July 1, 2003
2 until August 23, 2005 (the effective date of Public Act
3 94-673), for a licensee that admitted 1,000,000 persons or
4 fewer in the previous calendar year, the rate is \$3 per person
5 admitted; for a licensee that admitted more than 1,000,000 but
6 no more than 2,300,000 persons in the previous calendar year,
7 the rate is \$4 per person admitted; and for a licensee that
8 admitted more than 2,300,000 persons in the previous calendar
9 year, the rate is \$5 per person admitted. Beginning on August
10 23, 2005 (the effective date of Public Act 94-673), for a
11 licensee that admitted 1,000,000 persons or fewer in calendar
12 year 2004, the rate is \$2 per person admitted, and for all
13 other licensees, including licensees that were not conducting
14 gambling operations in 2004, the rate is \$3 per person
15 admitted. This admission tax is imposed upon the licensed
16 owner conducting gambling.

17 (1) The admission tax shall be paid for each
18 admission, except that a person who exits a riverboat
19 gambling facility and reenters that riverboat gambling
20 facility within the same gaming day shall be subject only
21 to the initial admission tax.

22 (2) (Blank).

23 (3) The riverboat licensee may issue tax-free passes
24 to actual and necessary officials and employees of the
25 licensee or other persons actually working on the
26 riverboat.

1 (4) The number and issuance of tax-free passes is
2 subject to the rules of the Board, and a list of all
3 persons to whom the tax-free passes are issued shall be
4 filed with the Board.

5 (a-5) A fee is hereby imposed upon admissions operated by
6 licensed managers on behalf of the State pursuant to Section
7 7.3 at the rates provided in this subsection (a-5). For a
8 licensee that admitted 1,000,000 persons or fewer in the
9 previous calendar year, the rate is \$3 per person admitted;
10 for a licensee that admitted more than 1,000,000 but no more
11 than 2,300,000 persons in the previous calendar year, the rate
12 is \$4 per person admitted; and for a licensee that admitted
13 more than 2,300,000 persons in the previous calendar year, the
14 rate is \$5 per person admitted.

15 (1) The admission fee shall be paid for each
16 admission.

17 (2) (Blank).

18 (3) The licensed manager may issue fee-free passes to
19 actual and necessary officials and employees of the
20 manager or other persons actually working on the
21 riverboat.

22 (4) The number and issuance of fee-free passes is
23 subject to the rules of the Board, and a list of all
24 persons to whom the fee-free passes are issued shall be
25 filed with the Board.

26 (b) Except as provided in subsection (b-5), from the tax

1 imposed under subsection (a) and the fee imposed under
2 subsection (a-5), a municipality shall receive from the State
3 \$1 for each person embarking on a riverboat docked within the
4 municipality or entering a casino located within the
5 municipality, and a county shall receive \$1 for each person
6 entering a casino or embarking on a riverboat docked within
7 the county but outside the boundaries of any municipality. The
8 municipality's or county's share shall be collected by the
9 Board on behalf of the State and remitted quarterly by the
10 State, ~~subject to appropriation,~~ to the treasurer of the unit
11 of local government for deposit in the general fund.

12 (b-5) From the tax imposed under subsection (a) and the
13 fee imposed under subsection (a-5), \$1 for each person
14 embarking on a riverboat designated in paragraph (4) of
15 subsection (e-5) of Section 7 shall be divided as follows:
16 \$0.70 to the City of Rockford, \$0.05 to the City of Loves Park,
17 \$0.05 to the Village of Machesney Park, and \$0.20 to Winnebago
18 County.

19 The municipality's or county's share shall be collected by
20 the Board on behalf of the State and remitted monthly by the
21 State, ~~subject to appropriation,~~ to the treasurer of the unit
22 of local government for deposit in the general fund.

23 (b-10) From the tax imposed under subsection (a) and the
24 fee imposed under subsection (a-5), \$1 for each person
25 embarking on a riverboat or entering a casino designated in
26 paragraph (1) of subsection (e-5) of Section 7 shall be

1 divided as follows: \$0.70 to the City of Chicago, \$0.15 to the
2 Village of Maywood, and \$0.15 to the Village of Summit.

3 The municipality's or county's share shall be collected by
4 the Board on behalf of the State and remitted monthly by the
5 State, ~~subject to appropriation,~~ to the treasurer of the unit
6 of local government for deposit in the general fund.

7 (b-15) From the tax imposed under subsection (a) and the
8 fee imposed under subsection (a-5), \$1 for each person
9 embarking on a riverboat or entering a casino designated in
10 paragraph (2) of subsection (e-5) of Section 7 shall be
11 divided as follows: \$0.70 to the City of Danville and \$0.30 to
12 Vermilion County.

13 The municipality's or county's share shall be collected by
14 the Board on behalf of the State and remitted monthly by the
15 State, ~~subject to appropriation,~~ to the treasurer of the unit
16 of local government for deposit in the general fund.

17 (b-20) Absent an enacted appropriation in any State fiscal
18 year, this subsection (b-20) shall constitute a continuing
19 appropriation of all amounts necessary for the purpose of
20 making distributions to municipalities and counties as
21 provided in subsection (b), (b-5), (b-10), and (b-15). If an
22 appropriation of the amounts set forth in those subsections is
23 enacted on or after July 1 of any calendar year, then the
24 continuing appropriation shall discontinue for that State
25 fiscal year, and the enacted appropriation shall supersede.

26 (c) The licensed owner shall pay the entire admission tax

1 to the Board and the licensed manager shall pay the entire
2 admission fee to the Board. Such payments shall be made daily.
3 Accompanying each payment shall be a return on forms provided
4 by the Board which shall include other information regarding
5 admissions as the Board may require. Failure to submit either
6 the payment or the return within the specified time may result
7 in suspension or revocation of the owners or managers license.

8 (c-5) A tax is imposed on admissions to organization
9 gaming facilities at the rate of \$3 per person admitted by an
10 organization gaming licensee. The tax is imposed upon the
11 organization gaming licensee.

12 (1) The admission tax shall be paid for each
13 admission, except that a person who exits an organization
14 gaming facility and reenters that organization gaming
15 facility within the same gaming day, as the term "gaming
16 day" is defined by the Board by rule, shall be subject only
17 to the initial admission tax. The Board shall establish,
18 by rule, a procedure to determine whether a person
19 admitted to an organization gaming facility has paid the
20 admission tax.

21 (2) An organization gaming licensee may issue tax-free
22 passes to actual and necessary officials and employees of
23 the licensee and other persons associated with its gaming
24 operations.

25 (3) The number and issuance of tax-free passes is
26 subject to the rules of the Board, and a list of all

1 persons to whom the tax-free passes are issued shall be
2 filed with the Board.

3 (4) The organization gaming licensee shall pay the
4 entire admission tax to the Board.

5 Such payments shall be made daily. Accompanying each
6 payment shall be a return on forms provided by the Board, which
7 shall include other information regarding admission as the
8 Board may require. Failure to submit either the payment or the
9 return within the specified time may result in suspension or
10 revocation of the organization gaming license.

11 From the tax imposed under this subsection (c-5), a
12 municipality other than the Village of Stickney or the City of
13 Collinsville in which an organization gaming facility is
14 located, or if the organization gaming facility is not located
15 within a municipality, then the county in which the
16 organization gaming facility is located, except as otherwise
17 provided in this Section, shall receive, subject to
18 appropriation, \$1 for each person who enters the organization
19 gaming facility. For each admission to the organization gaming
20 facility in excess of 1,500,000 in a year, from the tax imposed
21 under this subsection (c-5), the county in which the
22 organization gaming facility is located shall receive, subject
23 to appropriation, \$0.30, which shall be in addition to any
24 other moneys paid to the county under this Section.

25 From the tax imposed under this subsection (c-5) on an
26 organization gaming facility located in the Village of

1 Stickney, \$1 for each person who enters the organization
2 gaming facility shall be distributed as follows, subject to
3 appropriation: \$0.24 to the Village of Stickney, \$0.49 to the
4 Town of Cicero, \$0.05 to the City of Berwyn, and \$0.17 to the
5 Stickney Public Health District, and \$0.05 to the City of
6 Bridgeview.

7 From the tax imposed under this subsection (c-5) on an
8 organization gaming facility located in the City of
9 Collinsville, the following shall each receive 10 cents for
10 each person who enters the organization gaming facility,
11 subject to appropriation: the Village of Alorton; the Village
12 of Washington Park; State Park Place; the Village of Fairmont
13 City; the City of Centreville; the Village of Brooklyn; the
14 City of Venice; the City of Madison; the Village of
15 Caseyville; and the Village of Pontoon Beach.

16 On the 25th day of each month, all amounts remaining after
17 payments required under this subsection (c-5) have been made
18 shall be transferred into the Capital Projects Fund.

19 (d) The Board shall administer and collect the admission
20 tax imposed by this Section, to the extent practicable, in a
21 manner consistent with the provisions of Sections 4, 5, 5a,
22 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9 and 10 of
23 the Retailers' Occupation Tax Act and Section 3-7 of the
24 Uniform Penalty and Interest Act.

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

1 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

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

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

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

14 20% of annual adjusted gross receipts in excess of
15 \$25,000,000 but not exceeding \$50,000,000;

16 25% of annual adjusted gross receipts in excess of
17 \$50,000,000 but not exceeding \$75,000,000;

18 30% of annual adjusted gross receipts in excess of
19 \$75,000,000 but not exceeding \$100,000,000;

20 35% of annual adjusted gross receipts in excess of
21 \$100,000,000.

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

1 licensed owner from gambling games authorized under this Act
2 at the following rates:

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

5 22.5% of annual adjusted gross receipts in excess of
6 \$25,000,000 but not exceeding \$50,000,000;

7 27.5% of annual adjusted gross receipts in excess of
8 \$50,000,000 but not exceeding \$75,000,000;

9 32.5% of annual adjusted gross receipts in excess of
10 \$75,000,000 but not exceeding \$100,000,000;

11 37.5% of annual adjusted gross receipts in excess of
12 \$100,000,000 but not exceeding \$150,000,000;

13 45% of annual adjusted gross receipts in excess of
14 \$150,000,000 but not exceeding \$200,000,000;

15 50% of annual adjusted gross receipts in excess of
16 \$200,000,000.

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

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

26 27.5% of annual adjusted gross receipts in excess of

1 \$25,000,000 but not exceeding \$37,500,000;
2 32.5% of annual adjusted gross receipts in excess of
3 \$37,500,000 but not exceeding \$50,000,000;
4 37.5% of annual adjusted gross receipts in excess of
5 \$50,000,000 but not exceeding \$75,000,000;
6 45% of annual adjusted gross receipts in excess of
7 \$75,000,000 but not exceeding \$100,000,000;
8 50% of annual adjusted gross receipts in excess of
9 \$100,000,000 but not exceeding \$250,000,000;
10 70% of annual adjusted gross receipts in excess of
11 \$250,000,000.

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

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

1 riverboat gambling operations are being conducted on June 20,
2 2003.

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

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

14 22.5% of annual adjusted gross receipts in excess of
15 \$25,000,000 but not exceeding \$50,000,000;

16 27.5% of annual adjusted gross receipts in excess of
17 \$50,000,000 but not exceeding \$75,000,000;

18 32.5% of annual adjusted gross receipts in excess of
19 \$75,000,000 but not exceeding \$100,000,000;

20 37.5% of annual adjusted gross receipts in excess of
21 \$100,000,000 but not exceeding \$150,000,000;

22 45% of annual adjusted gross receipts in excess of
23 \$150,000,000 but not exceeding \$200,000,000;

24 50% of annual adjusted gross receipts in excess of
25 \$200,000,000.

26 For the imposition of the privilege tax in this subsection

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

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

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

17 22.5% of annual adjusted gross receipts in excess of
18 \$25,000,000 but not exceeding \$50,000,000;

19 27.5% of annual adjusted gross receipts in excess of
20 \$50,000,000 but not exceeding \$75,000,000;

21 32.5% of annual adjusted gross receipts in excess of
22 \$75,000,000 but not exceeding \$100,000,000;

23 37.5% of annual adjusted gross receipts in excess of
24 \$100,000,000 but not exceeding \$150,000,000;

25 45% of annual adjusted gross receipts in excess of
26 \$150,000,000 but not exceeding \$200,000,000;

1 50% of annual adjusted gross receipts in excess of
2 \$200,000,000.

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

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

7 20% of annual adjusted gross receipts in excess of
8 \$25,000,000.

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

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

26 12% of annual adjusted gross receipts up to and

1 including \$25,000,000 to the State and 10.5% of annual
2 adjusted gross receipts up to and including \$25,000,000 to
3 the City of Chicago;

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

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

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

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

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

1 \$150,000,000 but not exceeding \$225,000,000 to the City of
2 Chicago;

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

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

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

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

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

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

1 Chicago;

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

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

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

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

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

24 Notwithstanding the provisions of this subsection (a-5),
25 for the first 10 years that the privilege tax is imposed under
26 this subsection (a-5), the privilege tax shall be imposed on

1 the modified annual adjusted gross receipts of a riverboat or
2 casino conducting gambling operations in the City of East St.
3 Louis, unless:

4 (1) the riverboat or casino fails to employ at least
5 450 people;

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

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

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

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

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

1 receipts for 2019; and

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

10 (a-6) From June 28, 2019 (the effective date of Public Act
11 101-31) until June 30, 2023, an owners licensee that conducted
12 gambling operations prior to January 1, 2011 shall receive a
13 dollar-for-dollar credit against the tax imposed under this
14 Section for any renovation or construction costs paid by the
15 owners licensee, but in no event shall the credit exceed
16 \$2,000,000.

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

1 under this Section equal to 8% of the total project costs, as
2 approved by the Board, for any renovation or construction
3 costs paid by the owners licensee for the construction of the
4 new facility, provided that the new facility is operational by
5 July 1, 2022. In determining whether or not to approve a
6 relocation, the Board must consider the extent to which the
7 relocation will diminish the gaming revenues received by other
8 Illinois gaming facilities.

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

1 (a-5) or (a-6). The credit for the final adjustment year shall
2 occur in the calendar year following the final adjustment
3 year.

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

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

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

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

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

1 Act.

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

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

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

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

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

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

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

25 "Annual adjustment cap" means 3% of adjusted gross
26 receipts in a particular calendar year, and as may be

1 increased further as otherwise described in this subsection
2 (a-7).

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

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

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

25 (a-10) The taxes imposed by this Section shall be paid by
26 the licensed owner or the organization gaming licensee to the

1 Board not later than 5:00 o'clock p.m. of the day after the day
2 when the wagers were made.

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

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

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

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

22 "Base amount" means the following:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 riverboat upon which those riverboat gambling operations are
2 conducted or in which the casino is located.

3 From the tax revenue from riverboat or casino gambling
4 deposited in the State Gaming Fund under this Section, an
5 amount equal to 5% of the adjusted gross receipts generated by
6 a riverboat designated in paragraph (3) of subsection (e-5) of
7 Section 7 shall be divided and remitted monthly, subject to
8 appropriation, as follows: 70% to Waukegan, 10% to Park City,
9 15% to North Chicago, and 5% to Lake County.

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

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

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

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

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

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

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

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

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

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

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

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

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

26 (b-8) In lieu of the payments under subsection (b) of this

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

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

1 gaming, video gaming, and sports wagering.

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

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

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

21 (c-5) (Blank).

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

26 (c-15) After the payments required under subsections (b),

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

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

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

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

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

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

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

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

26 (d) From time to time, the Board shall transfer the

1 remainder of the funds generated by this Act into the
2 Education Assistance Fund, created by Public Act 86-0018, of
3 the State of Illinois.

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

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

15 (g) Absent an enacted appropriation in any State fiscal
16 year, this subsection shall constitute a continuing
17 appropriation from the State Gaming Fund of all amounts
18 necessary for the purpose of making distributions and
19 transfers as provided in this Section. If an appropriation of
20 the amounts set forth in this Section is enacted on or after
21 July 1 of any calendar year, then the continuing appropriation
22 shall discontinue for that State fiscal year, and the enacted
23 appropriation shall supersede.

24 (Source: P.A. 101-31, Article 25, Section 25-910, eff.
25 6-28-19; 101-31, Article 35, Section 35-55, eff. 6-28-19;
26 101-648, eff. 6-30-20.)

1 Section 25. The Video Gaming Act is amended by changing
2 Section 75 as follows:

3 (230 ILCS 40/75)

4 Sec. 75. Revenue sharing; Local Government Video Gaming
5 Distributive Fund.

6 (a) As soon as may be after the first day of each month,
7 the Department of Revenue shall allocate among those
8 municipalities and counties of this State that have not
9 prohibited video gaming pursuant to Section 27 or Section 70
10 the amount available in the Local Government Video Gaming
11 Distributive Fund, a special fund in the State Treasury, as
12 provided in Section 60. The Department shall then certify such
13 allocations to the State Comptroller, who shall pay over to
14 those eligible municipalities and counties the respective
15 amounts allocated to them. The amount of such funds allocable
16 to each such municipality and county shall be in proportion to
17 the tax revenue generated from video gaming within the
18 eligible municipality or county compared to the tax revenue
19 generated from video gaming Statewide.

20 (b) The amounts allocated and paid to a municipality or
21 county of this State pursuant to the provisions of this
22 Section may be used for any general corporate purpose
23 authorized for that municipality or county.

24 (c) Upon determination by the Department that an amount

1 has been paid pursuant to this Section in excess of the amount
2 to which the county or municipality receiving such payment was
3 entitled, the county or municipality shall, upon demand by the
4 Department, repay such amount. If such repayment is not made
5 within a reasonable time, the Department shall withhold from
6 future payments an amount equal to such overpayment. The
7 Department shall redistribute the amount of such payment to
8 the county or municipality entitled thereto.

9 (d) Absent an enacted appropriation in any State fiscal
10 year, this subsection (d) shall constitute a continuing
11 appropriation from the Local Government Video Gaming
12 Distributive Fund of all amounts necessary for the purpose of
13 making distributions to municipalities and counties as
14 provided in this Section. If an appropriation of the amounts
15 set forth in this Section is enacted on or after July 1 of any
16 calendar year, then the continuing appropriation shall
17 discontinue for that State fiscal year, and the enacted
18 appropriation shall supersede.

19 (Source: P.A. 96-34, eff. 7-13-09.)

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