



Sen. Dale Fowler

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10200SB1361sam001

LRB102 11133 SMS 25363 a

1 AMENDMENT TO SENATE BILL 1361

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1361 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Gambling Act is amended by  
5 changing Sections 6, 7, and 13 as follows:

6 (230 ILCS 10/6) (from Ch. 120, par. 2406)

7 Sec. 6. Application for owners license.

8 (a) A qualified person may apply to the Board for an owners  
9 license to conduct a gambling operation as provided in this  
10 Act. The application shall be made on forms provided by the  
11 Board and shall contain such information as the Board  
12 prescribes, including but not limited to the identity of the  
13 riverboat on which such gambling operation is to be conducted,  
14 if applicable, and the exact location where such riverboat or  
15 casino will be located, a certification that the riverboat  
16 will be registered under this Act at all times during which

1 gambling operations are conducted on board, detailed  
2 information regarding the ownership and management of the  
3 applicant, and detailed personal information regarding the  
4 applicant. Any application for an owners license to be  
5 re-issued on or after June 1, 2003 shall also include the  
6 applicant's license bid in a form prescribed by the Board.  
7 Information provided on the application shall be used as a  
8 basis for a thorough background investigation which the Board  
9 shall conduct with respect to each applicant. An incomplete  
10 application shall be cause for denial of a license by the  
11 Board.

12 (a-5) In addition to any other information required under  
13 this Section, each application for an owners license must  
14 include the following information:

15 (1) The history and success of the applicant and each  
16 person and entity disclosed under subsection (c) of this  
17 Section in developing tourism facilities ancillary to  
18 gaming, if applicable.

19 (2) The likelihood that granting a license to the  
20 applicant will lead to the creation of quality, living  
21 wage jobs and permanent, full-time jobs for residents of  
22 the State and residents of the unit of local government  
23 that is designated as the home dock of the proposed  
24 facility where gambling is to be conducted by the  
25 applicant.

26 (3) The projected number of jobs that would be created

1 if the license is granted and the projected number of new  
2 employees at the proposed facility where gambling is to be  
3 conducted by the applicant.

4 (4) The record, if any, of the applicant and its  
5 developer in meeting commitments to local agencies,  
6 community-based organizations, and employees at other  
7 locations where the applicant or its developer has  
8 performed similar functions as they would perform if the  
9 applicant were granted a license.

10 (5) Identification of adverse effects that might be  
11 caused by the proposed facility where gambling is to be  
12 conducted by the applicant, including the costs of meeting  
13 increased demand for public health care, child care,  
14 public transportation, affordable housing, and social  
15 services, and a plan to mitigate those adverse effects.

16 (6) The record, if any, of the applicant and its  
17 developer regarding compliance with:

18 (A) federal, state, and local discrimination, wage  
19 and hour, disability, and occupational and  
20 environmental health and safety laws; and

21 (B) state and local labor relations and employment  
22 laws.

23 (7) The applicant's record, if any, in dealing with  
24 its employees and their representatives at other  
25 locations.

26 (8) A plan concerning the utilization of

1 minority-owned and women-owned businesses and concerning  
2 the hiring of minorities and women.

3 (9) Evidence the applicant used its best efforts to  
4 reach a goal of 25% ownership representation by minority  
5 persons and 5% ownership representation by women.

6 (10) Evidence the applicant has entered into a  
7 construction project labor agreement that includes  
8 provisions establishing wages, benefits, and other  
9 compensation for employees performing work under the  
10 project labor agreement at that location and a commitment  
11 to pay a prevailing wage for employees who are engaged in  
12 construction. The project labor agreements must conform to  
13 the requirements contained in Sections 20 and 25 of the  
14 Project Labor Agreements Act. For any pending application  
15 before the Board on the effective date of this amendatory  
16 Act of the 102nd General Assembly, the applicant shall  
17 submit evidence complying with this paragraph within 30  
18 days after the effective date of this amendatory Act of  
19 the 102nd General Assembly. The Board shall not award any  
20 pending applications until the applicant has submitted  
21 this information.

22 (b) Applicants shall submit with their application all  
23 documents, resolutions, and letters of support from the  
24 governing body that represents the municipality or county  
25 wherein the licensee will be located.

26 (c) Each applicant shall disclose the identity of every

1 person or entity having a greater than 1% direct or indirect  
2 pecuniary interest in the gambling operation with respect to  
3 which the license is sought. If the disclosed entity is a  
4 trust, the application shall disclose the names and addresses  
5 of all beneficiaries; if a corporation, the names and  
6 addresses of all stockholders and directors; if a partnership,  
7 the names and addresses of all partners, both general and  
8 limited.

9 (d) An application shall be filed and considered in  
10 accordance with the rules of the Board. Each application shall  
11 be accompanied by a nonrefundable application fee of \$250,000.  
12 In addition, a nonrefundable fee of \$50,000 shall be paid at  
13 the time of filing to defray the costs associated with the  
14 background investigation conducted by the Board. If the costs  
15 of the investigation exceed \$50,000, the applicant shall pay  
16 the additional amount to the Board within 7 days after  
17 requested by the Board. If the costs of the investigation are  
18 less than \$50,000, the applicant shall receive a refund of the  
19 remaining amount. All information, records, interviews,  
20 reports, statements, memoranda or other data supplied to or  
21 used by the Board in the course of its review or investigation  
22 of an application for a license or a renewal under this Act  
23 shall be privileged, strictly confidential and shall be used  
24 only for the purpose of evaluating an applicant for a license  
25 or a renewal. Such information, records, interviews, reports,  
26 statements, memoranda or other data shall not be admissible as

1 evidence, nor discoverable in any action of any kind in any  
2 court or before any tribunal, board, agency or person, except  
3 for any action deemed necessary by the Board. The application  
4 fee shall be deposited into the State Gaming Fund.

5 (e) The Board shall charge each applicant a fee set by the  
6 Department of State Police to defray the costs associated with  
7 the search and classification of fingerprints obtained by the  
8 Board with respect to the applicant's application. These fees  
9 shall be paid into the State Police Services Fund. In order to  
10 expedite the application process, the Board may establish  
11 rules allowing applicants to acquire criminal background  
12 checks and financial integrity reviews as part of the initial  
13 application process from a list of vendors approved by the  
14 Board.

15 (f) The licensed owner shall be the person primarily  
16 responsible for the boat or casino itself. Only one gambling  
17 operation may be authorized by the Board on any riverboat or in  
18 any casino. The applicant must identify the riverboat or  
19 premises it intends to use and certify that the riverboat or  
20 premises: (1) has the authorized capacity required in this  
21 Act; (2) is accessible to persons with disabilities; and (3)  
22 is fully registered and licensed in accordance with any  
23 applicable laws.

24 (g) A person who knowingly makes a false statement on an  
25 application is guilty of a Class A misdemeanor.

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

1 (230 ILCS 10/7) (from Ch. 120, par. 2407)

2 Sec. 7. Owners licenses.

3 (a) The Board shall issue owners licenses to persons or  
4 entities that apply for such licenses upon payment to the  
5 Board of the non-refundable license fee as provided in  
6 subsection (e) or (e-5) and upon a determination by the Board  
7 that the applicant is eligible for an owners license pursuant  
8 to this Act and the rules of the Board. From December 15, 2008  
9 (the effective date of Public Act 95-1008) ~~this amendatory Act~~  
10 ~~of the 95th General Assembly~~ until (i) 3 years after December  
11 15, 2008 (the effective date of Public Act 95-1008) ~~this~~  
12 ~~amendatory Act of the 95th General Assembly~~, (ii) the date any  
13 organization licensee begins to operate a slot machine or  
14 video game of chance under the Illinois Horse Racing Act of  
15 1975 or this Act, (iii) the date that payments begin under  
16 subsection (c-5) of Section 13 of this Act, (iv) the wagering  
17 tax imposed under Section 13 of this Act is increased by law to  
18 reflect a tax rate that is at least as stringent or more  
19 stringent than the tax rate contained in subsection (a-3) of  
20 Section 13, or (v) when an owners licensee holding a license  
21 issued pursuant to Section 7.1 of this Act begins conducting  
22 gaming, whichever occurs first, as a condition of licensure  
23 and as an alternative source of payment for those funds  
24 payable under subsection (c-5) of Section 13 of this Act, any  
25 owners licensee that holds or receives its owners license on

1 or after May 26, 2006 (the effective date of Public Act 94-804)  
2 ~~this amendatory Act of the 94th General Assembly~~, other than  
3 an owners licensee operating a riverboat with adjusted gross  
4 receipts in calendar year 2004 of less than \$200,000,000, must  
5 pay into the Horse Racing Equity Trust Fund, in addition to any  
6 other payments required under this Act, an amount equal to 3%  
7 of the adjusted gross receipts received by the owners  
8 licensee. The payments required under this Section shall be  
9 made by the owners licensee to the State Treasurer no later  
10 than 3:00 o'clock p.m. of the day after the day when the  
11 adjusted gross receipts were received by the owners licensee.  
12 A person or entity is ineligible to receive an owners license  
13 if:

14 (1) the person has been convicted of a felony under  
15 the laws of this State, any other state, or the United  
16 States;

17 (2) the person has been convicted of any violation of  
18 Article 28 of the Criminal Code of 1961 or the Criminal  
19 Code of 2012, or substantially similar laws of any other  
20 jurisdiction;

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

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

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

26 (6) the entity employs a person defined in (1), (2),



1 (3), or (4) who participates in the management or  
2 operation of gambling operations authorized under this  
3 Act;

4 (7) (blank); or

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

8 The Board is expressly prohibited from making changes to  
9 the requirement that licensees make payment into the Horse  
10 Racing Equity Trust Fund without the express authority of the  
11 Illinois General Assembly and making any other rule to  
12 implement or interpret Public Act 95-1008 ~~this amendatory Act~~  
13 ~~of the 95th General Assembly~~. For the purposes of this  
14 paragraph, "rules" is given the meaning given to that term in  
15 Section 1-70 of the Illinois Administrative Procedure Act.

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

18 (1) the character, reputation, experience, and  
19 financial integrity of the applicants and of any other or  
20 separate person that either:

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

23 (B) is controlled, directly or indirectly, by such  
24 applicant or by a person which controls, directly or  
25 indirectly, such applicant;

26 (2) the facilities or proposed facilities for the

1 conduct of gambling;

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

4 (4) the extent to which the ownership of the applicant  
5 reflects the diversity of the State by including minority  
6 persons, women, and persons with a disability and the good  
7 faith affirmative action plan of each applicant to  
8 recruit, train and upgrade minority persons, women, and  
9 persons with a disability in all employment  
10 classifications; the Board shall further consider granting  
11 an owners license and giving preference to an applicant  
12 under this Section to applicants in which minority persons  
13 and women hold ownership interest of at least 16% and 4%,  
14 respectively;

15 (4.5) the extent to which the ownership of the  
16 applicant includes veterans of service in the armed forces  
17 of the United States, and the good faith affirmative  
18 action plan of each applicant to recruit, train, and  
19 upgrade veterans of service in the armed forces of the  
20 United States in all employment classifications;

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

23 (6) whether the applicant has adequate capitalization  
24 to provide and maintain, for the duration of a license, a  
25 riverboat or casino;

26 (7) the extent to which the applicant exceeds or meets

1 other standards for the issuance of an owners license  
2 which the Board may adopt by rule;

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

4 (9) the extent to which the applicant or the proposed  
5 host municipality plans to enter into revenue sharing  
6 agreements with communities other than the host  
7 municipality; ~~and~~

8 (10) the extent to which the ownership of an applicant  
9 includes the most qualified number of minority persons,  
10 women, and persons with a disability;~~;~~

11 (11) whether the applicant has entered into a  
12 construction project labor agreement that includes  
13 provisions establishing wages, benefits, and other  
14 compensation for employees performing work under the  
15 project labor agreement at that location; the project  
16 labor agreements must conform to the requirements  
17 contained in Sections 20 and 25 of the Project Labor  
18 Agreements Act; and

19 (12) whether the applicant pays a prevailing wage for  
20 employees who are engaged in construction.

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

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

26 (e) In addition to any licenses authorized under

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

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

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

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

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

26 (2) the Board may issue one owners license authorizing

1 the conduct of riverboat gambling in the City of Danville;

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

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

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

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

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

1 than 6 months after June 28, 2019 (the effective date of Public  
2 Act 101-31).

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

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

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

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

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

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

24 (vi) that the corporate authority or county board has  
25 passed a resolution or ordinance in support of the  
26 riverboat or casino in the municipality or county;

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

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

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

23          In addition, within 10 days after June 28, 2019 (the  
24          effective date of Public Act 101-31), the Board, with consent  
25          and at the expense of the City of Chicago, shall select and  
26          retain the services of a nationally recognized casino gaming



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

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

21 (e-10) The licenses authorized under subsection (e-5) of  
22 this Section shall be issued within 12 months after the date  
23 the license application is submitted. If the Board does not  
24 issue the licenses within that time period, then the Board  
25 shall give a written explanation to the applicant as to why it  
26 has not reached a determination and when it reasonably expects

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

18 (e-15) Each licensee of a license authorized under  
19 subsection (e-5) of this Section shall make a reconciliation  
20 payment 3 years after the date the licensee begins operating  
21 in an amount equal to 75% of the adjusted gross receipts for  
22 the most lucrative 12-month period of operations, minus an  
23 amount equal to the initial payment per gaming position paid  
24 by the specific licensee. Each licensee shall pay a  
25 \$15,000,000 reconciliation fee upon issuance of an owners  
26 license. If this calculation results in a negative amount,

1 then the licensee is not entitled to any reimbursement of fees  
2 previously paid. This reconciliation payment may be made in  
3 installments over a period of no more than 6 years.

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

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

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

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

26 (h) An owners license, except for an owners license issued

1 under subsection (e-5) of this Section, shall entitle the  
2 licensee to own up to 2 riverboats.

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

23 Each owners licensee under subsection (e) of this Section  
24 shall reserve its gaming positions within 30 days after June  
25 28, 2019 (the effective date of Public Act 101-31). The Board  
26 may grant an extension to this 30-day period, provided that

1 the owners licensee submits a written request and explanation  
2 as to why it is unable to reserve its positions within the  
3 30-day period.

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

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

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

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

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

22 (j) The Board may issue or re-issue a license authorizing  
23 a riverboat to dock in a municipality or approve a relocation  
24 under Section 11.2 only if, prior to the issuance or  
25 re-issuance of the license or approval, the governing body of  
26 the municipality in which the riverboat will dock has by a

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

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

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

21 (Source: P.A. 100-391, eff. 8-25-17; 100-1152, eff. 12-14-18;  
22 101-31, eff. 6-28-19; 101-648, eff. 6-30-20; revised 8-19-20.)

23 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

25 (a) Until January 1, 1998, a tax is imposed on the adjusted

1 gross receipts received from gambling games authorized under  
2 this Act at the rate of 20%.

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

9 15% of annual adjusted gross receipts up to and  
10 including \$25,000,000;

11 20% of annual adjusted gross receipts in excess of  
12 \$25,000,000 but not exceeding \$50,000,000;

13 25% of annual adjusted gross receipts in excess of  
14 \$50,000,000 but not exceeding \$75,000,000;

15 30% of annual adjusted gross receipts in excess of  
16 \$75,000,000 but not exceeding \$100,000,000;

17 35% of annual adjusted gross receipts in excess of  
18 \$100,000,000.

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

26 15% of annual adjusted gross receipts up to and



1 including \$25,000,000;

2 22.5% of annual adjusted gross receipts in excess of  
3 \$25,000,000 but not exceeding \$50,000,000;

4 27.5% of annual adjusted gross receipts in excess of  
5 \$50,000,000 but not exceeding \$75,000,000;

6 32.5% of annual adjusted gross receipts in excess of  
7 \$75,000,000 but not exceeding \$100,000,000;

8 37.5% of annual adjusted gross receipts in excess of  
9 \$100,000,000 but not exceeding \$150,000,000;

10 45% of annual adjusted gross receipts in excess of  
11 \$150,000,000 but not exceeding \$200,000,000;

12 50% of annual adjusted gross receipts in excess of  
13 \$200,000,000.

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

21 15% of annual adjusted gross receipts up to and  
22 including \$25,000,000;

23 27.5% of annual adjusted gross receipts in excess of  
24 \$25,000,000 but not exceeding \$37,500,000;

25 32.5% of annual adjusted gross receipts in excess of  
26 \$37,500,000 but not exceeding \$50,000,000;

1           37.5% of annual adjusted gross receipts in excess of  
2           \$50,000,000 but not exceeding \$75,000,000;

3           45% of annual adjusted gross receipts in excess of  
4           \$75,000,000 but not exceeding \$100,000,000;

5           50% of annual adjusted gross receipts in excess of  
6           \$100,000,000 but not exceeding \$250,000,000;

7           70% of annual adjusted gross receipts in excess of  
8           \$250,000,000.

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

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

26          (a-4) Beginning on the first day on which the tax imposed

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

9 15% of annual adjusted gross receipts up to and  
10 including \$25,000,000;

11 22.5% of annual adjusted gross receipts in excess of  
12 \$25,000,000 but not exceeding \$50,000,000;

13 27.5% of annual adjusted gross receipts in excess of  
14 \$50,000,000 but not exceeding \$75,000,000;

15 32.5% of annual adjusted gross receipts in excess of  
16 \$75,000,000 but not exceeding \$100,000,000;

17 37.5% of annual adjusted gross receipts in excess of  
18 \$100,000,000 but not exceeding \$150,000,000;

19 45% of annual adjusted gross receipts in excess of  
20 \$150,000,000 but not exceeding \$200,000,000;

21 50% of annual adjusted gross receipts in excess of  
22 \$200,000,000.

23 For the imposition of the privilege tax in this subsection  
24 (a-4), amounts paid pursuant to item (1) of subsection (b) of  
25 Section 56 of the Illinois Horse Racing Act of 1975 shall not  
26 be included in the determination of adjusted gross receipts.

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

1 following rates:

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

4 20% of annual adjusted gross receipts in excess of  
5 \$25,000,000.

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

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

23 12% of annual adjusted gross receipts up to and  
24 including \$25,000,000 to the State and 10.5% of annual  
25 adjusted gross receipts up to and including \$25,000,000 to  
26 the City of Chicago;

1           16% of annual adjusted gross receipts in excess of  
2           \$25,000,000 but not exceeding \$50,000,000 to the State and  
3           14% of annual adjusted gross receipts in excess of  
4           \$25,000,000 but not exceeding \$50,000,000 to the City of  
5           Chicago;

6           20.1% of annual adjusted gross receipts in excess of  
7           \$50,000,000 but not exceeding \$75,000,000 to the State and  
8           17.4% of annual adjusted gross receipts in excess of  
9           \$50,000,000 but not exceeding \$75,000,000 to the City of  
10          Chicago;

11          21.4% of annual adjusted gross receipts in excess of  
12          \$75,000,000 but not exceeding \$100,000,000 to the State  
13          and 18.6% of annual adjusted gross receipts in excess of  
14          \$75,000,000 but not exceeding \$100,000,000 to the City of  
15          Chicago;

16          22.7% of annual adjusted gross receipts in excess of  
17          \$100,000,000 but not exceeding \$150,000,000 to the State  
18          and 19.8% of annual adjusted gross receipts in excess of  
19          \$100,000,000 but not exceeding \$150,000,000 to the City of  
20          Chicago;

21          24.1% of annual adjusted gross receipts in excess of  
22          \$150,000,000 but not exceeding \$225,000,000 to the State  
23          and 20.9% of annual adjusted gross receipts in excess of  
24          \$150,000,000 but not exceeding \$225,000,000 to the City of  
25          Chicago;

26          26.8% of annual adjusted gross receipts in excess of

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

5           40% of annual adjusted gross receipts in excess of  
6           \$1,000,000,000 to the State and 34.7% of annual gross  
7           receipts in excess of \$1,000,000,000 to the City of  
8           Chicago.

9           The privilege tax for table games shall be at the  
10          following rates:

11           8.1% of annual adjusted gross receipts up to and  
12           including \$25,000,000 to the State and 6.9% of annual  
13           adjusted gross receipts up to and including \$25,000,000 to  
14           the City of Chicago;

15           10.7% of annual adjusted gross receipts in excess of  
16           \$25,000,000 but not exceeding \$75,000,000 to the State and  
17           9.3% of annual adjusted gross receipts in excess of  
18           \$25,000,000 but not exceeding \$75,000,000 to the City of  
19           Chicago;

20           11.2% of annual adjusted gross receipts in excess of  
21           \$75,000,000 but not exceeding \$175,000,000 to the State  
22           and 9.8% of annual adjusted gross receipts in excess of  
23           \$75,000,000 but not exceeding \$175,000,000 to the City of  
24           Chicago;

25           13.5% of annual adjusted gross receipts in excess of  
26           \$175,000,000 but not exceeding \$225,000,000 to the State

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

4 15.1% of annual adjusted gross receipts in excess of  
5 \$225,000,000 but not exceeding \$275,000,000 to the State  
6 and 12.9% of annual adjusted gross receipts in excess of  
7 \$225,000,000 but not exceeding \$275,000,000 to the City of  
8 Chicago;

9 16.2% of annual adjusted gross receipts in excess of  
10 \$275,000,000 but not exceeding \$375,000,000 to the State  
11 and 13.8% of annual adjusted gross receipts in excess of  
12 \$275,000,000 but not exceeding \$375,000,000 to the City of  
13 Chicago;

14 18.9% of annual adjusted gross receipts in excess of  
15 \$375,000,000 to the State and 16.1% of annual gross  
16 receipts in excess of \$375,000,000 to the City of Chicago.

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

21 Notwithstanding the provisions of this subsection (a-5),  
22 for the first 10 years that the privilege tax is imposed under  
23 this subsection (a-5), the privilege tax shall be imposed on  
24 the modified annual adjusted gross receipts of a riverboat or  
25 casino conducting gambling operations in the City of East St.  
26 Louis, unless:



1           (1) the riverboat or casino fails to employ at least  
2           450 people;

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

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

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

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

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

25           (C) for calendar years 2022 through 2029, the annual  
26           adjusted gross receipts for the current year minus the

1 difference between an amount equal to the average annual  
2 adjusted gross receipts from a riverboat or casino  
3 conducting gambling operations in the City of East St.  
4 Louis for 3 years preceding the current year and the  
5 annual adjusted gross receipts for the immediately  
6 preceding year.

7 (a-6) From June 28, 2019 (the effective date of Public Act  
8 101-31) until June 30, 2023, an owners licensee ~~that conducted~~  
9 ~~gambling operations prior to January 1, 2011~~ shall receive a  
10 dollar-for-dollar credit against the tax imposed under this  
11 Section for any renovation or construction costs paid by the  
12 owners licensee, but in no event shall the credit exceed  
13 \$2,000,000.

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

1 new facility, provided that the new facility is operational by  
2 July 1, 2022. In determining whether or not to approve a  
3 relocation, the Board must consider the extent to which the  
4 relocation will diminish the gaming revenues received by other  
5 Illinois gaming facilities.

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

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

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

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

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

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

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

26 "Building and construction trades council" means any

1 organization representing multiple construction entities that  
2 are monitoring or attentive to compliance with public or  
3 workers' safety laws, wage and hour requirements, or other  
4 statutory requirements or that are making or maintaining  
5 collective bargaining agreements.

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

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

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

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

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

22 "Annual adjustment cap" means 3% of adjusted gross  
23 receipts in a particular calendar year, and as may be  
24 increased further as otherwise described in this subsection  
25 (a-7).

26 (a-8) Riverboat gambling operations conducted by a

1 licensed manager on behalf of the State are not subject to the  
2 tax imposed under this Section.

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

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

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

26 (a-15) If the privilege tax imposed under subsection (a-3)

1 is no longer imposed pursuant to item (i) of the last paragraph  
2 of subsection (a-3), then by June 15 of each year, each owners  
3 licensee, other than an owners licensee that admitted  
4 1,000,000 persons or fewer in calendar year 2004, must, in  
5 addition to the payment of all amounts otherwise due under  
6 this Section, pay to the Board a reconciliation payment in the  
7 amount, if any, by which the licensed owner's base amount  
8 exceeds the amount of net privilege tax paid by the licensed  
9 owner to the Board in the then current State fiscal year. A  
10 licensed owner's net privilege tax obligation due for the  
11 balance of the State fiscal year shall be reduced up to the  
12 total of the amount paid by the licensed owner in its June 15  
13 reconciliation payment. The obligation imposed by this  
14 subsection (a-15) is binding on any person, firm, corporation,  
15 or other entity that acquires an ownership interest in any  
16 such owners license. The obligation imposed under this  
17 subsection (a-15) terminates on the earliest of: (i) July 1,  
18 2007, (ii) the first day after the effective date of this  
19 amendatory Act of the 94th General Assembly that riverboat  
20 gambling operations are conducted pursuant to a dormant  
21 license, (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, or (iv) the first day  
25 that a licensee under the Illinois Horse Racing Act of 1975  
26 conducts gaming operations with slot machines or other



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

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

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

19 "Base amount" means the following:

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

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

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

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

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

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

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

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

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

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

8           The changes made to this subsection (a-15) by Public Act  
9 94-839 are intended to restate and clarify the intent of  
10 Public Act 94-673 with respect to the amount of the payments  
11 required to be made under this subsection by an owners  
12 licensee to the Board.

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

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

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

26 From the tax revenue from riverboat or casino gambling

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

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

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

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

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

20 (b-4) Beginning on the first day the licensee under  
21 paragraph (5) of subsection (e-5) of Section 7 conducts  
22 gambling operations, either in a temporary facility or a  
23 permanent facility, and ending on July 31, 2042, from the tax  
24 revenue deposited in the State Gaming Fund under this Section,  
25 \$5,000,000 shall be paid annually, subject to appropriation,  
26 to the host municipality of that owners licensee of a license

1 issued or re-issued pursuant to Section 7.1 of this Act before  
2 January 1, 2012. Payments received by the host municipality  
3 pursuant to this subsection (b-4) may not be shared with any  
4 other unit of local government.

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

24 From the tax revenue deposited in the State Gaming Fund  
25 under this Section, an amount equal to 5% of adjusted gross  
26 receipts generated by an organization gaming facility located

1 in the City of Collinsville shall be paid monthly, subject to  
2 appropriation by the General Assembly, as follows: 30% to the  
3 City of Alton, 30% to the City of East St. Louis, and 40% to  
4 the City of Collinsville.

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

8 (b-6) 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 2% of  
11 adjusted gross receipts generated by an organization gaming  
12 facility located outside Madison County shall be paid monthly,  
13 subject to appropriation by the General Assembly, to the  
14 county in which the organization gaming facility is located  
15 for the purposes of its criminal justice system or health care  
16 system.

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

20 (b-7) From the tax revenue from the organization gaming  
21 licensee located in one of the following townships of Cook  
22 County: Bloom, Bremen, Calumet, Orland, Rich, Thornton, or  
23 Worth, an amount equal to 5% of the adjusted gross receipts  
24 generated by that organization gaming licensee shall be  
25 remitted monthly, subject to appropriation, as follows: 2% to  
26 the unit of local government in which the organization gaming

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

23 (b-8) In lieu of the payments under subsection (b) of this  
24 Section, from the tax revenue deposited in the State Gaming  
25 Fund pursuant to riverboat or casino gambling operations  
26 conducted by an owners licensee under paragraph (1) of



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

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

25 (c-2) An amount equal to 2% of the adjusted gross receipts  
26 generated by an organization gaming facility located within a

1 home rule county with a population of over 3,000,000  
2 inhabitants shall be paid, subject to appropriation from the  
3 General Assembly, from the State Gaming Fund to the home rule  
4 county in which the organization gaming licensee is located  
5 for the purpose of enhancing the county's criminal justice  
6 system.

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

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

18 (c-5) (Blank).

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

23 (c-15) After the payments required under subsections (b),  
24 (c), and (c-5) have been made, an amount equal to 2% of the  
25 adjusted gross receipts of (1) an owners licensee that  
26 relocates pursuant to Section 11.2, (2) an owners licensee

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

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

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

24 (c-22) After the payments required under subsections (b),  
25 (b-4), (b-5), (b-6), (b-7), (b-8), (c), (c-3), (c-4), and  
26 (c-21) have been made, an amount equal to 2% of the adjusted

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

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

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

14 (c-30) On July 1, 2013 or as soon as possible thereafter,  
15 \$92,000,000 shall be transferred from the State Gaming Fund to  
16 the School Infrastructure Fund and \$23,000,000 shall be  
17 transferred from the State Gaming Fund to the Horse Racing  
18 Equity Fund.

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

23 (d) From time to time, the Board shall transfer the  
24 remainder of the funds generated by this Act into the  
25 Education Assistance Fund, created by Public Act 86-0018, of  
26 the State of Illinois.

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

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

12           (Source: P.A. 101-31, Article 25, Section 25-910, eff.  
13 6-28-19; 101-31, Article 35, Section 35-55, eff. 6-28-19;  
14 101-648, eff. 6-30-20.)

15           Section 99. Effective date. This Act takes effect upon  
16 becoming law."