



Rep. Elizabeth "Lisa" Hernandez

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1 AMENDMENT TO SENATE BILL 584

2 AMENDMENT NO. _____. Amend Senate Bill 584 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Lottery Law is amended by
5 changing Section 21.4 as follows:

6 (20 ILCS 1605/21.4)

7 Sec. 21.4. Joint Special Instant Scratch-off game.

8 (a) The Department shall offer a joint special instant
9 scratch-off game for the benefit of the special causes
10 identified in Sections 21.5, 21.6, 21.7, 21.8, 21.9, 21.10,
11 21.11, 21.13, 21.15, and 21.16. The operation of the game
12 shall be governed by this Section and any rules adopted by the
13 Department. The game shall commence on January 1, 2024 or as
14 soon thereafter, at the discretion of the Director, as is
15 reasonably practical and shall be discontinued on January 1,
16 2027. If any provision of this Section is inconsistent with

1 any other provision in the Act, then this Section governs.

2 (b) Once the joint special instant scratch-off game is
3 used to fund a special cause, the game will be used to fund the
4 special cause for the remainder of the special causes'
5 existence per the causes' respective Section of this Act.

6 (c) New specialty tickets and causes authorized by this
7 Act shall be funded by the joint special instant scratch-off
8 game. New specialty tickets and causes after February 1, 2024
9 must have a sunset date. The Department shall be limited to
10 supporting no more than 10 causes in total at any given time.

11 (d) Net revenue received from the sale of the joint
12 special instant scratch-off game for the purposes of this
13 Section shall be divided equally among the special causes the
14 game benefits. At the direction of the Department, the State
15 Comptroller shall direct and the State Treasurer shall
16 transfer from the State Lottery Fund the net revenue to the
17 specific fund identified for each special cause in accordance
18 with the special cause's respective Section in this Act. ~~The~~
19 ~~Department shall transfer the net revenue into the special~~
20 ~~fund identified for each special cause in accordance with the~~
21 ~~special cause's respective Section of this Act.~~ As used in
22 this Section, "net revenue" means the total amount for which
23 tickets have been sold less the sum of the amount paid out in
24 prizes and to retailers, and direct and estimated
25 administrative expenses incurred in operation of the ticket.

26 (Source: P.A. 103-381, eff. 7-28-23.)

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

3 (230 ILCS 10/7) (from Ch. 120, par. 2407)

4 Sec. 7. Owners licenses. (a) The Board shall issue
5 owners licenses to persons or entities that apply for such
6 licenses upon payment to the Board of the non-refundable
7 license fee as provided in subsection (e) or (e-5) and upon a
8 determination by the Board that the applicant is eligible for
9 an owners license pursuant to this Act and the rules of the
10 Board. From December 15, 2008 (the effective date of Public
11 Act 95-1008) until (i) 3 years after December 15, 2008 (the
12 effective date of Public Act 95-1008), (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

1 owners licensee that holds or receives its owners license on
2 or after May 26, 2006 (the effective date of Public Act
3 94-804), other than an owners licensee operating a riverboat
4 with adjusted gross receipts in calendar year 2004 of less
5 than \$200,000,000, must pay into the Horse Racing Equity Trust
6 Fund, in addition to any other payments required under this
7 Act, an amount equal to 3% of the adjusted gross receipts
8 received by the owners licensee. The payments required under
9 this Section shall be made by the owners licensee to the State
10 Treasurer no later than 3:00 o'clock p.m. of the day after the
11 day when the adjusted gross receipts were received by the
12 owners licensee. A person or entity is ineligible to receive
13 an owners license 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. For the purposes of
13 this paragraph, "rules" is given the meaning given to that
14 term in Section 1-70 of the Illinois Administrative Procedure
15 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; 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;

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; and

11 (11) whether the applicant has entered into a fully
12 executed construction project labor agreement with the
13 applicable local building trades council.

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

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

19 (e) In addition to any licenses authorized under
20 subsection (e-5) of this Section, the Board may issue up to 10
21 licenses authorizing the holders of such licenses to own
22 riverboats. In the application for an owners license, the
23 applicant shall state the dock at which the riverboat is based
24 and the water on which the riverboat will be located. The Board
25 shall issue 5 licenses to become effective not earlier than
26 January 1, 1991. Three of such licenses shall authorize

1 riverboat gambling on the Mississippi River, or, with approval
2 by the municipality in which the riverboat was docked on
3 August 7, 2003 and with Board approval, be authorized to
4 relocate to a new location, in a municipality that (1) borders
5 on the Mississippi River or is within 5 miles of the city
6 limits of a municipality that borders on the Mississippi River
7 and (2) on August 7, 2003, had a riverboat conducting
8 riverboat gambling operations pursuant to a license issued
9 under this Act; one of which shall authorize riverboat
10 gambling from a home dock in the city of East St. Louis; and
11 one of which shall authorize riverboat gambling from a home
12 dock in the City of Alton. One other license shall authorize
13 riverboat gambling on the Illinois River in the City of East
14 Peoria or, with Board approval, shall authorize land-based
15 gambling operations anywhere within the corporate limits of
16 the City of Peoria. The Board shall issue one additional
17 license to become effective not earlier than March 1, 1992,
18 which shall authorize riverboat gambling on the Des Plaines
19 River in Will County. The Board may issue 4 additional
20 licenses to become effective not earlier than March 1, 1992.
21 In determining the water upon which riverboats will operate,
22 the Board shall consider the economic benefit which riverboat
23 gambling confers on the State, and shall seek to assure that
24 all regions of the State share in the economic benefits of
25 riverboat gambling.

26 In granting all licenses, the Board may give favorable

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

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

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

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

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

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

25 (5) the Board may issue one owners license authorizing
26 the conduct of riverboat gambling in a municipality that

1 is wholly or partially located in one of the following
2 townships of Cook County: Bloom, Bremen, Calumet, Rich,
3 Thornton, or Worth Township; and

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

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

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

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

3 (ii) that the applicant and the corporate authority or
4 county board have mutually agreed on the permanent
5 location of the riverboat or casino;

6 (iii) that the applicant and the corporate authority
7 or county board have mutually agreed on the temporary
8 location of the riverboat or casino;

9 (iv) that the applicant and the corporate authority or
10 the county board have mutually agreed on the percentage of
11 revenues that will be shared with the municipality or
12 county, if any;

13 (v) that the applicant and the corporate authority or
14 county board have mutually agreed on any zoning,
15 licensing, public health, or other issues that are within
16 the jurisdiction of the municipality or county;

17 (vi) that the corporate authority or county board has
18 passed a resolution or ordinance in support of the
19 riverboat or casino in the municipality or county;

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

23 (viii) the applicant for a license under paragraph (1)
24 has prepared a summary of its casino proposal and such
25 summary has been posted on a public website of the
26 municipality or the county.

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

16 In addition, within 10 days after June 28, 2019 (the
17 effective date of Public Act 101-31), the Board, with consent
18 and at the expense of the City of Chicago, shall select and
19 retain the services of a nationally recognized casino gaming
20 feasibility consultant. Within 45 days after June 28, 2019
21 (the effective date of Public Act 101-31), the consultant
22 shall prepare and deliver to the Board a study concerning the
23 feasibility of, and the ability to finance, a casino in the
24 City of Chicago. The feasibility study shall be delivered to
25 the Mayor of the City of Chicago, the Governor, the President
26 of the Senate, and the Speaker of the House of

1 Representatives. Ninety days after receipt of the feasibility
2 study, the Board shall make a determination, based on the
3 results of the feasibility study, whether to recommend to the
4 General Assembly that the terms of the license under paragraph
5 (1) of this subsection (e-5) should be modified. The Board may
6 begin accepting applications for the owners license under
7 paragraph (1) of this subsection (e-5) upon the determination
8 to issue such an owners license.

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

14 (e-10) The licenses authorized under subsection (e-5) of
15 this Section shall be issued within 12 months after the date
16 the license application is submitted. If the Board does not
17 issue the licenses within that time period, then the Board
18 shall give a written explanation to the applicant as to why it
19 has not reached a determination and when it reasonably expects
20 to make a determination. The fee for the issuance or renewal of
21 a license issued pursuant to this subsection (e-10) shall be
22 \$250,000. Additionally, a licensee located outside of Cook
23 County shall pay a minimum initial fee of \$17,500 per gaming
24 position, and a licensee located in Cook County shall pay a
25 minimum initial fee of \$30,000 per gaming position. The
26 initial fees payable under this subsection (e-10) shall be

1 deposited into the Rebuild Illinois Projects Fund. If at any
2 point after June 1, 2020 there are no pending applications for
3 a license under subsection (e-5) and not all licenses
4 authorized under subsection (e-5) have been issued, then the
5 Board shall reopen the license application process for those
6 licenses authorized under subsection (e-5) that have not been
7 issued. The Board shall follow the licensing process provided
8 in subsection (e-5) with all time frames tied to the last date
9 of a final order issued by the Board under subsection (e-5)
10 rather than the effective date of the amendatory Act.

11 (e-15) Each licensee of a license authorized under
12 subsection (e-5) of this Section shall make a reconciliation
13 payment 3 years after the date the licensee begins operating
14 in an amount equal to 75% of the adjusted gross receipts for
15 the most lucrative 12-month period of operations, minus an
16 amount equal to the initial payment per gaming position paid
17 by the specific licensee. Each licensee shall pay a
18 \$15,000,000 reconciliation fee upon issuance of an owners
19 license. If this calculation results in a negative amount,
20 then the licensee is not entitled to any reimbursement of fees
21 previously paid. This reconciliation payment may be made in
22 installments over a period of no more than 6 years.

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

25 (e-20) In addition to any other revocation powers granted
26 to the Board under this Act, the Board may revoke the owners

1 license of a licensee which fails to begin conducting gambling
2 within 15 months of receipt of the Board's approval of the
3 application if the Board determines that license revocation is
4 in the best interests of the State.

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

11 (g) Upon the termination, expiration, or revocation of
12 each of the first 10 licenses, which shall be issued for a
13 3-year period, all licenses are renewable annually upon
14 payment of the fee and a determination by the Board that the
15 licensee continues to meet all of the requirements of this Act
16 and the Board's rules. However, for licenses renewed on or
17 after the effective date of this amendatory Act of the 102nd
18 General Assembly, renewal shall be for a period of 4 years.

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

22 An owners licensee of a casino or riverboat that is
23 located in the City of Chicago pursuant to paragraph (1) of
24 subsection (e-5) of this Section shall limit the number of
25 gaming positions to 4,000 for such owner. An owners licensee
26 authorized under subsection (e) or paragraph (2), (3), (4), or

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

16 Each owners licensee under subsection (e) of this Section
17 shall reserve its gaming positions within 30 days after June
18 28, 2019 (the effective date of Public Act 101-31). The Board
19 may grant an extension to this 30-day period, provided that
20 the owners licensee submits a written request and explanation
21 as to why it is unable to reserve its positions within the
22 30-day period.

23 Each owners licensee under subsection (e-5) of this
24 Section shall reserve its gaming positions within 30 days
25 after issuance of its owners license. The Board may grant an
26 extension to this 30-day period, provided that the owners

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

4 A licensee may operate both of its riverboats
5 concurrently, provided that the total number of gaming
6 positions on both riverboats does not exceed the limit
7 established pursuant to this subsection. Riverboats licensed
8 to operate on the Mississippi River and the Illinois River
9 south of Marshall County shall have an authorized capacity of
10 at least 500 persons. Any other riverboat licensed under this
11 Act shall have an authorized capacity of at least 400 persons.

12 (h-5) An owners licensee who conducted gambling operations
13 prior to January 1, 2012 and obtains positions pursuant to
14 Public Act 101-31 shall make a reconciliation payment 3 years
15 after any additional gaming positions begin operating in an
16 amount equal to 75% of the owners licensee's average gross
17 receipts for the most lucrative 12-month period of operations
18 minus an amount equal to the initial fee that the owners
19 licensee paid per additional gaming position. For purposes of
20 this subsection (h-5), "average gross receipts" means (i) the
21 increase in adjusted gross receipts for the most lucrative
22 12-month period of operations over the adjusted gross receipts
23 for 2019, multiplied by (ii) the percentage derived by
24 dividing the number of additional gaming positions that an
25 owners licensee had obtained by the total number of gaming
26 positions operated by the owners licensee. If this calculation

1 results in a negative amount, then the owners licensee is not
2 entitled to any reimbursement of fees previously paid. This
3 reconciliation payment may be made in installments over a
4 period of no more than 6 years. These reconciliation payments
5 shall be deposited into the Rebuild Illinois Projects Fund.

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

15 (j) The Board may issue or re-issue a license authorizing
16 a riverboat to dock in a municipality or approve a relocation
17 under Section 11.2 only if, prior to the issuance or
18 re-issuance of the license or approval, the governing body of
19 the municipality in which the riverboat will dock has by a
20 majority vote approved the docking of riverboats in the
21 municipality. The Board may issue or re-issue a license
22 authorizing a riverboat to dock in areas of a county outside
23 any municipality or approve a relocation under Section 11.2
24 only if, prior to the issuance or re-issuance of the license or
25 approval, the governing body of the county has by a majority
26 vote approved of the docking of riverboats within such areas.

1 (k) An owners licensee may conduct land-based gambling
2 operations upon approval by the Board and payment of a fee of
3 \$250,000, which shall be deposited into the State Gaming Fund.

4 (l) An owners licensee may conduct gaming at a temporary
5 facility pending the construction of a permanent facility or
6 the remodeling or relocation of an existing facility to
7 accommodate gaming participants for up to 24 months after the
8 temporary facility begins to conduct gaming. Upon request by
9 an owners licensee and upon a showing of good cause by the
10 owners licensee: 7 (i) for a licensee authorized under
11 paragraph (3) of subsection (e-5), the Board shall extend the
12 period during which the licensee may conduct gaming at a
13 temporary facility by up to 30 months; and (ii) for all other
14 licensees, the Board shall extend the period during which the
15 licensee may conduct gaming at a temporary facility by up to 12
16 months. The Board shall make rules concerning the conduct of
17 gaming from temporary facilities.

18 (Source: P.A. 101-31, eff. 6-28-19; 101-648, eff. 6-30-20;
19 102-13, eff. 6-10-21; 102-558, eff. 8-20-21.)

20 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

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

25 (a-1) From January 1, 1998 until July 1, 2002, a privilege

1 tax is imposed on persons engaged in the business of
2 conducting riverboat gambling operations, based on the
3 adjusted gross receipts received by a licensed owner from
4 gambling games authorized under this Act at the following
5 rates:

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

8 20% of annual adjusted gross receipts in excess of
9 \$25,000,000 but not exceeding \$50,000,000;

10 25% of annual adjusted gross receipts in excess of
11 \$50,000,000 but not exceeding \$75,000,000;

12 30% of annual adjusted gross receipts in excess of
13 \$75,000,000 but not exceeding \$100,000,000;

14 35% of annual adjusted gross receipts in excess of
15 \$100,000,000.

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

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

25 22.5% of annual adjusted gross receipts in excess of
26 \$25,000,000 but not exceeding \$50,000,000;

1 27.5% of annual adjusted gross receipts in excess of
2 \$50,000,000 but not exceeding \$75,000,000;

3 32.5% of annual adjusted gross receipts in excess of
4 \$75,000,000 but not exceeding \$100,000,000;

5 37.5% of annual adjusted gross receipts in excess of
6 \$100,000,000 but not exceeding \$150,000,000;

7 45% of annual adjusted gross receipts in excess of
8 \$150,000,000 but not exceeding \$200,000,000;

9 50% of annual adjusted gross receipts in excess of
10 \$200,000,000.

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

18 15% of annual adjusted gross receipts up to and
19 including \$25,000,000;

20 27.5% of annual adjusted gross receipts in excess of
21 \$25,000,000 but not exceeding \$37,500,000;

22 32.5% of annual adjusted gross receipts in excess of
23 \$37,500,000 but not exceeding \$50,000,000;

24 37.5% of annual adjusted gross receipts in excess of
25 \$50,000,000 but not exceeding \$75,000,000;

26 45% of annual adjusted gross receipts in excess of

1 \$75,000,000 but not exceeding \$100,000,000;

2 50% of annual adjusted gross receipts in excess of
3 \$100,000,000 but not exceeding \$250,000,000;

4 70% of annual adjusted gross receipts in excess of
5 \$250,000,000.

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

11 The privilege tax imposed under this subsection (a-3)
12 shall no longer be imposed beginning on the earlier of (i) July
13 1, 2005; (ii) the first date after June 20, 2003 that riverboat
14 gambling operations are conducted pursuant to a dormant
15 license; or (iii) the first day that riverboat gambling
16 operations are conducted under the authority of an owners
17 license that is in addition to the 10 owners licenses
18 initially authorized under this Act. For the purposes of this
19 subsection (a-3), the term "dormant license" means an owners
20 license that is authorized by this Act under which no
21 riverboat gambling operations are being conducted on June 20,
22 2003.

23 (a-4) Beginning on the first day on which the tax imposed
24 under subsection (a-3) is no longer imposed and ending upon
25 the imposition of the privilege tax under subsection (a-5) of
26 this Section, a privilege tax is imposed on persons engaged in

1 the business of conducting gambling operations, other than
2 licensed managers conducting riverboat gambling operations on
3 behalf of the State, based on the adjusted gross receipts
4 received by a licensed owner from gambling games authorized
5 under this Act at the following rates:

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

8 22.5% of annual adjusted gross receipts in excess of
9 \$25,000,000 but not exceeding \$50,000,000;

10 27.5% of annual adjusted gross receipts in excess of
11 \$50,000,000 but not exceeding \$75,000,000;

12 32.5% of annual adjusted gross receipts in excess of
13 \$75,000,000 but not exceeding \$100,000,000;

14 37.5% of annual adjusted gross receipts in excess of
15 \$100,000,000 but not exceeding \$150,000,000;

16 45% of annual adjusted gross receipts in excess of
17 \$150,000,000 but not exceeding \$200,000,000;

18 50% of annual adjusted gross receipts in excess of
19 \$200,000,000.

20 For the imposition of the privilege tax in this subsection
21 (a-4), 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 (a-5)(1) Beginning on July 1, 2020, a privilege tax is
25 imposed on persons engaged in the business of conducting
26 gambling operations, other than the owners licensee under

1 paragraph (1) of subsection (e-5) of Section 7 and licensed
2 managers conducting riverboat gambling operations on behalf of
3 the State, based on the adjusted gross receipts received by
4 such licensee from the gambling games authorized under this
5 Act. The privilege tax for all gambling games other than table
6 games, including, but not limited to, slot machines, video
7 game of chance gambling, and electronic gambling games shall
8 be 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 The privilege tax for table games shall be at the
24 following rates:

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

1 20% of annual adjusted gross receipts in excess of
2 \$25,000,000.

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

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

20 12% of annual adjusted gross receipts up to and
21 including \$25,000,000 to the State and 10.5% of annual
22 adjusted gross receipts up to and including \$25,000,000 to
23 the City of Chicago;

24 16% of annual adjusted gross receipts in excess of
25 \$25,000,000 but not exceeding \$50,000,000 to the State and
26 14% of annual adjusted gross receipts in excess of

1 \$25,000,000 but not exceeding \$50,000,000 to the City of
2 Chicago;

3 20.1% of annual adjusted gross receipts in excess of
4 \$50,000,000 but not exceeding \$75,000,000 to the State and
5 17.4% of annual adjusted gross receipts in excess of
6 \$50,000,000 but not exceeding \$75,000,000 to the City of
7 Chicago;

8 21.4% of annual adjusted gross receipts in excess of
9 \$75,000,000 but not exceeding \$100,000,000 to the State
10 and 18.6% of annual adjusted gross receipts in excess of
11 \$75,000,000 but not exceeding \$100,000,000 to the City of
12 Chicago;

13 22.7% of annual adjusted gross receipts in excess of
14 \$100,000,000 but not exceeding \$150,000,000 to the State
15 and 19.8% of annual adjusted gross receipts in excess of
16 \$100,000,000 but not exceeding \$150,000,000 to the City of
17 Chicago;

18 24.1% of annual adjusted gross receipts in excess of
19 \$150,000,000 but not exceeding \$225,000,000 to the State
20 and 20.9% of annual adjusted gross receipts in excess of
21 \$150,000,000 but not exceeding \$225,000,000 to the City of
22 Chicago;

23 26.8% of annual adjusted gross receipts in excess of
24 \$225,000,000 but not exceeding \$1,000,000,000 to the State
25 and 23.2% of annual adjusted gross receipts in excess of
26 \$225,000,000 but not exceeding \$1,000,000,000 to the City

1 of Chicago;

2 40% of annual adjusted gross receipts in excess of
3 \$1,000,000,000 to the State and 34.7% of annual gross
4 receipts in excess of \$1,000,000,000 to the City of
5 Chicago.

6 The privilege tax for table games shall be at the
7 following rates:

8 8.1% of annual adjusted gross receipts up to and
9 including \$25,000,000 to the State and 6.9% of annual
10 adjusted gross receipts up to and including \$25,000,000 to
11 the City of Chicago;

12 10.7% of annual adjusted gross receipts in excess of
13 \$25,000,000 but not exceeding \$75,000,000 to the State and
14 9.3% of annual adjusted gross receipts in excess of
15 \$25,000,000 but not exceeding \$75,000,000 to the City of
16 Chicago;

17 11.2% of annual adjusted gross receipts in excess of
18 \$75,000,000 but not exceeding \$175,000,000 to the State
19 and 9.8% of annual adjusted gross receipts in excess of
20 \$75,000,000 but not exceeding \$175,000,000 to the City of
21 Chicago;

22 13.5% of annual adjusted gross receipts in excess of
23 \$175,000,000 but not exceeding \$225,000,000 to the State
24 and 11.5% of annual adjusted gross receipts in excess of
25 \$175,000,000 but not exceeding \$225,000,000 to the City of
26 Chicago;

1 15.1% of annual adjusted gross receipts in excess of
2 \$225,000,000 but not exceeding \$275,000,000 to the State
3 and 12.9% of annual adjusted gross receipts in excess of
4 \$225,000,000 but not exceeding \$275,000,000 to the City of
5 Chicago;

6 16.2% of annual adjusted gross receipts in excess of
7 \$275,000,000 but not exceeding \$375,000,000 to the State
8 and 13.8% of annual adjusted gross receipts in excess of
9 \$275,000,000 but not exceeding \$375,000,000 to the City of
10 Chicago;

11 18.9% of annual adjusted gross receipts in excess of
12 \$375,000,000 to the State and 16.1% of annual gross
13 receipts in excess of \$375,000,000 to the City of Chicago.

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

18 (3) Notwithstanding the provisions of this subsection
19 (a-5), for the first 10 years that the privilege tax is imposed
20 under this subsection (a-5) or until the year preceding the
21 calendar year in which paragraph (4) becomes operative,
22 whichever occurs first, the privilege tax shall be imposed on
23 the modified annual adjusted gross receipts of a riverboat or
24 casino conducting gambling operations in the City of East St.
25 Louis, unless:

26 (1) the riverboat or casino fails to employ at least

1 450 people, except no minimum employment shall be required
2 during 2020 and 2021 or during periods that the riverboat
3 or casino is closed on orders of State officials for
4 public health emergencies or other emergencies not caused
5 by the riverboat or casino;

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 or in which the owners licensee sponsors a 401(k)
13 retirement plan and makes a matching employer contribution
14 equal to at least one-quarter of the first 12% or one-half
15 of the first 6% of each participating employee's
16 contribution, not to exceed any limitations under federal
17 laws and regulations.

18 (4) Notwithstanding the provisions of this subsection
19 (a-5), for 10 calendar years beginning in the year that
20 gambling operations commence either in a temporary or
21 permanent facility at an organization gaming facility located
22 in the City of Collinsville if the facility commences
23 operations within 3 years of the effective date of the changes
24 made to this Section by this amendatory Act of the 103rd
25 General Assembly, the privilege tax imposed under this
26 subsection (a-5) on a riverboat or casino conducting gambling

1 operations in the City of East St. Louis shall be reduced, if
2 applicable, by an amount equal to the difference in adjusted
3 gross receipts for the 2022 calendar year less the current
4 year's adjusted gross receipts, unless:

5 (A) the riverboat or casino fails to employ at least
6 350 people, except that no minimum employment shall be
7 required during periods that the riverboat or casino is
8 closed on orders of State officials for public health
9 emergencies or other emergencies not caused by the
10 riverboat or casino;

11 (B) the riverboat or casino fails to maintain
12 operations in a manner consistent with this Act or is not a
13 viable riverboat or casino subject to the approval of the
14 Board; or

15 (C) the riverboat or casino fails to submit audited
16 financial statements to the Board prepared by an
17 accounting firm that has been preapproved by the Board and
18 such statements were prepared in accordance with the
19 provisions of the Financial Accounting Standards Board
20 Accounting Standards Codification under nongovernmental
21 accounting principles generally accepted in the United
22 States.

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

25 (A) for calendar year 2020, the annual adjusted gross
26 receipts for the current year minus the difference between

1 an amount equal to the average annual adjusted gross
2 receipts from a riverboat or casino conducting gambling
3 operations in the City of East St. Louis for 2014, 2015,
4 2016, 2017, and 2018 and the annual adjusted gross
5 receipts for 2018;

6 (B) for calendar year 2021, the annual adjusted gross
7 receipts for the current year minus the difference between
8 an amount equal to the average annual adjusted gross
9 receipts from a riverboat or casino conducting gambling
10 operations in the City of East St. Louis for 2014, 2015,
11 2016, 2017, and 2018 and the annual adjusted gross
12 receipts for 2019; and

13 (C) for calendar years 2022 through 2029, the annual
14 adjusted gross receipts for the current year minus the
15 difference between an amount equal to the average annual
16 adjusted gross receipts from a riverboat or casino
17 conducting gambling operations in the City of East St.
18 Louis for 3 years preceding the current year and the
19 annual adjusted gross receipts for the immediately
20 preceding year.

21 (a-6) From June 28, 2019 (the effective date of Public Act
22 101-31) until June 30, 2023, an owners licensee that conducted
23 gambling operations prior to January 1, 2011 shall receive a
24 dollar-for-dollar credit against the tax imposed under this
25 Section for any renovation or construction costs paid by the
26 owners licensee, but in no event shall the credit exceed

1 \$2,000,000.

2 Additionally, from June 28, 2019 (the effective date of
3 Public Act 101-31) until December 31, 2024, an owners licensee
4 that (i) is located within 15 miles of the Missouri border, and
5 (ii) has at least 3 riverboats, casinos, or their equivalent
6 within a 45-mile radius, may be authorized to relocate to a new
7 location with the approval of both the unit of local
8 government designated as the home dock and the Board, so long
9 as the new location is within the same unit of local government
10 and no more than 3 miles away from its original location. Such
11 owners licensee shall receive a credit against the tax imposed
12 under this Section equal to 8% of the total project costs, as
13 approved by the Board, for any renovation or construction
14 costs paid by the owners licensee for the construction of the
15 new facility, provided that the new facility is operational by
16 July 1, 2024. In determining whether or not to approve a
17 relocation, the Board must consider the extent to which the
18 relocation will diminish the gaming revenues received by other
19 Illinois gaming facilities.

20 (a-7) Beginning in the initial adjustment year and through
21 the final adjustment year, if the total obligation imposed
22 pursuant to either subsection (a-5) or (a-6) will result in an
23 owners licensee receiving less after-tax adjusted gross
24 receipts than it received in calendar year 2018, then the
25 total amount of privilege taxes that the owners licensee is
26 required to pay for that calendar year shall be reduced to the

1 extent necessary so that the after-tax adjusted gross receipts
2 in that calendar year equals the after-tax adjusted gross
3 receipts in calendar year 2018, but the privilege tax
4 reduction shall not exceed the annual adjustment cap. If
5 pursuant to this subsection (a-7), the total obligation
6 imposed pursuant to either subsection (a-5) or (a-6) shall be
7 reduced, then the owners licensee shall not receive a refund
8 from the State at the end of the subject calendar year but
9 instead shall be able to apply that amount as a credit against
10 any payments it owes to the State in the following calendar
11 year to satisfy its total obligation under either subsection
12 (a-5) or (a-6). The credit for the final adjustment year shall
13 occur in the calendar year following the final adjustment
14 year.

15 If an owners licensee that conducted gambling operations
16 prior to January 1, 2019 expands its riverboat or casino,
17 including, but not limited to, with respect to its gaming
18 floor, additional non-gaming amenities such as restaurants,
19 bars, and hotels and other additional facilities, and incurs
20 construction and other costs related to such expansion from
21 June 28, 2019 (the effective date of Public Act 101-31) until
22 June 28, 2024 (the 5th anniversary of the effective date of
23 Public Act 101-31), then for each \$15,000,000 spent for any
24 such construction or other costs related to expansion paid by
25 the owners licensee, the final adjustment year shall be
26 extended by one year and the annual adjustment cap shall

1 increase by 0.2% of adjusted gross receipts during each
2 calendar year until and including the final adjustment year.
3 No further modifications to the final adjustment year or
4 annual adjustment cap shall be made after \$75,000,000 is
5 incurred in construction or other costs related to expansion
6 so that the final adjustment year shall not extend beyond the
7 9th calendar year after the initial adjustment year, not
8 including the initial adjustment year, and the annual
9 adjustment cap shall not exceed 4% of adjusted gross receipts
10 in a particular calendar year. Construction and other costs
11 related to expansion shall include all project related costs,
12 including, but not limited to, all hard and soft costs,
13 financing costs, on or off-site ground, road or utility work,
14 cost of gaming equipment and all other personal property,
15 initial fees assessed for each incremental gaming position,
16 and the cost of incremental land acquired for such expansion.
17 Soft costs shall include, but not be limited to, legal fees,
18 architect, engineering and design costs, other consultant
19 costs, insurance cost, permitting costs, and pre-opening costs
20 related to the expansion, including, but not limited to, any
21 of the following: marketing, real estate taxes, personnel,
22 training, travel and out-of-pocket expenses, supply,
23 inventory, and other costs, and any other project related soft
24 costs.

25 To be eligible for the tax credits in subsection (a-6),
26 all construction contracts shall include a requirement that

1 the contractor enter into a project labor agreement with the
2 building and construction trades council with geographic
3 jurisdiction of the location of the proposed gaming facility.

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

10 This subsection (a-7) does not apply to owners licensees
11 authorized pursuant to subsection (e-5) of Section 7 of this
12 Act.

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

14 "Building and construction trades council" means any
15 organization representing multiple construction entities that
16 are monitoring or attentive to compliance with public or
17 workers' safety laws, wage and hour requirements, or other
18 statutory requirements or that are making or maintaining
19 collective bargaining agreements.

20 "Initial adjustment year" means the year commencing on
21 January 1 of the calendar year immediately following the
22 earlier of the following:

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

1 (2) June 28, 2021 (24 months after the effective date
2 of Public Act 101-31);
3 provided the initial adjustment year shall not commence
4 earlier than June 28, 2020 (12 months after the effective date
5 of Public Act 101-31).

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

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

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

17 (a-9) Beginning on January 1, 2020, the calculation of
18 gross receipts or adjusted gross receipts, for the purposes of
19 this Section, for a riverboat, a casino, or an organization
20 gaming facility shall not include the dollar amount of
21 non-cashable vouchers, coupons, and electronic promotions
22 redeemed by wagerers upon the riverboat, in the casino, or in
23 the organization gaming facility up to and including an amount
24 not to exceed 20% of a riverboat's, a casino's, or an
25 organization gaming facility's adjusted gross receipts.

26 The Illinois Gaming Board shall submit to the General

1 Assembly a comprehensive report no later than March 31, 2023
2 detailing, at a minimum, the effect of removing non-cashable
3 vouchers, coupons, and electronic promotions from this
4 calculation on net gaming revenues to the State in calendar
5 years 2020 through 2022, the increase or reduction in wagers
6 as a result of removing non-cashable vouchers, coupons, and
7 electronic promotions from this calculation, the effect of the
8 tax rates in subsection (a-5) on net gaming revenues to this
9 State, and proposed modifications to the calculation.

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

14 (a-15) If the privilege tax imposed under subsection (a-3)
15 is no longer imposed pursuant to item (i) of the last paragraph
16 of subsection (a-3), then by June 15 of each year, each owners
17 licensee, other than an owners licensee that admitted
18 1,000,000 persons or fewer in calendar year 2004, must, in
19 addition to the payment of all amounts otherwise due under
20 this Section, pay to the Board a reconciliation payment in the
21 amount, if any, by which the licensed owner's base amount
22 exceeds the amount of net privilege tax paid by the licensed
23 owner to the Board in the then current State fiscal year. A
24 licensed owner's net privilege tax obligation due for the
25 balance of the State fiscal year shall be reduced up to the
26 total of the amount paid by the licensed owner in its June 15

1 reconciliation payment. The obligation imposed by this
2 subsection (a-15) is binding on any person, firm, corporation,
3 or other entity that acquires an ownership interest in any
4 such owners license. The obligation imposed under this
5 subsection (a-15) terminates on the earliest of: (i) July 1,
6 2007, (ii) the first day after August 23, 2005 (the effective
7 date of Public Act 94-673) that riverboat gambling operations
8 are conducted pursuant to a dormant license, (iii) the first
9 day that riverboat gambling operations are conducted under the
10 authority of an owners license that is in addition to the
11 owners licenses initially authorized under this Act, or (iv)
12 the first day that a licensee under the Illinois Horse Racing
13 Act of 1975 conducts gaming operations with slot machines or
14 other electronic gaming devices. The Board must reduce the
15 obligation imposed under this subsection (a-15) by an amount
16 the Board deems reasonable for any of the following reasons:
17 (A) an act or acts of God, (B) an act of bioterrorism or
18 terrorism or a bioterrorism or terrorism threat that was
19 investigated by a law enforcement agency, or (C) a condition
20 beyond the control of the owners licensee that does not result
21 from any act or omission by the owners licensee or any of its
22 agents and that poses a hazardous threat to the health and
23 safety of patrons. If an owners licensee pays an amount in
24 excess of its liability under this Section, the Board shall
25 apply the overpayment to future payments required under this
26 Section.

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

2 "Act of God" means an incident caused by the operation of
3 an extraordinary force that cannot be foreseen, that cannot be
4 avoided by the exercise of due care, and for which no person
5 can be held liable.

6 "Base amount" means the following:

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

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

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

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

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

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

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

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

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

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

21 The changes made to this subsection (a-15) by Public Act
22 94-839 are intended to restate and clarify the intent of
23 Public Act 94-673 with respect to the amount of the payments
24 required to be made under this subsection by an owners
25 licensee to the Board.

26 (b) 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 adjusted gross receipts generated by a
3 riverboat or a casino, other than a riverboat or casino
4 designated in paragraph (1), (3), or (4) of subsection (e-5)
5 of Section 7, shall be paid monthly, subject to appropriation
6 by the General Assembly, to the unit of local government in
7 which the casino is located or that is designated as the home
8 dock of the riverboat. Notwithstanding anything to the
9 contrary, beginning on the first day that an owners licensee
10 under paragraph (1), (2), (3), (4), (5), or (6) of subsection
11 (e-5) of Section 7 conducts gambling operations, either in a
12 temporary facility or a permanent facility, and for 2 years
13 thereafter, a unit of local government designated as the home
14 dock of a riverboat whose license was issued before January 1,
15 2019, other than a riverboat conducting gambling operations in
16 the City of East St. Louis, shall not receive less under this
17 subsection (b) than the amount the unit of local government
18 received under this subsection (b) in calendar year 2018.
19 Notwithstanding anything to the contrary and because the City
20 of East St. Louis is a financially distressed city, beginning
21 on the first day that an owners licensee under paragraph (1),
22 (2), (3), (4), (5), or (6) of subsection (e-5) of Section 7
23 conducts gambling operations, either in a temporary facility
24 or a permanent facility, and for 10 years thereafter, a unit of
25 local government designated as the home dock of a riverboat
26 conducting gambling operations in the City of East St. Louis

1 shall not receive less under this subsection (b) than the
2 amount the unit of local government received under this
3 subsection (b) in calendar year 2018.

4 From the tax revenue deposited in the State Gaming Fund
5 pursuant to riverboat or casino gambling operations conducted
6 by a licensed manager on behalf of the State, an amount equal
7 to 5% of adjusted gross receipts generated pursuant to those
8 riverboat or casino gambling operations shall be paid monthly,
9 subject to appropriation by the General Assembly, to the unit
10 of local government that is designated as the home dock of the
11 riverboat upon which those riverboat gambling operations are
12 conducted or in which the casino is located.

13 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 the adjusted gross receipts generated by
16 a riverboat designated in paragraph (3) of subsection (e-5) of
17 Section 7 shall be divided and remitted monthly, subject to
18 appropriation, as follows: 70% to Waukegan, 10% to Park City,
19 15% to North Chicago, and 5% to Lake County.

20 From the tax revenue from riverboat or casino gambling
21 deposited in the State Gaming Fund under this Section, an
22 amount equal to 5% of the adjusted gross receipts generated by
23 a riverboat designated in paragraph (4) of subsection (e-5) of
24 Section 7 shall be remitted monthly, subject to appropriation,
25 as follows: 70% to the City of Rockford, 5% to the City of
26 Loves Park, 5% to the Village of Machesney, and 20% to

1 Winnebago County.

2 From the tax revenue from riverboat or casino gambling
3 deposited in the State Gaming Fund under this Section, an
4 amount equal to 5% of the adjusted gross receipts generated by
5 a riverboat designated in paragraph (5) of subsection (e-5) of
6 Section 7 shall be remitted monthly, subject to appropriation,
7 as follows: 2% to the unit of local government in which the
8 riverboat or casino is located, and 3% shall be distributed:
9 (A) in accordance with a regional capital development plan
10 entered into by the following communities: Village of Beecher,
11 City of Blue Island, Village of Burnham, City of Calumet City,
12 Village of Calumet Park, City of Chicago Heights, City of
13 Country Club Hills, Village of Crestwood, Village of Crete,
14 Village of Dixmoor, Village of Dolton, Village of East Hazel
15 Crest, Village of Flossmoor, Village of Ford Heights, Village
16 of Glenwood, City of Harvey, Village of Hazel Crest, Village
17 of Homewood, Village of Lansing, Village of Lynwood, City of
18 Markham, Village of Matteson, Village of Midlothian, Village
19 of Monee, City of Oak Forest, Village of Olympia Fields,
20 Village of Orland Hills, Village of Orland Park, City of Palos
21 Heights, Village of Park Forest, Village of Phoenix, Village
22 of Posen, Village of Richton Park, Village of Riverdale,
23 Village of Robbins, Village of Sauk Village, Village of South
24 Chicago Heights, Village of South Holland, Village of Steger,
25 Village of Thornton, Village of Tinley Park, Village of
26 University Park, and Village of Worth; or (B) if no regional

1 capital development plan exists, equally among the communities
2 listed in item (A) to be used for capital expenditures or
3 public pension payments, or both.

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

7 (b-4) Beginning on the first day a ~~the~~ licensee under
8 ~~paragraph (5) of~~ subsection (e-5) of Section 7 conducts
9 gambling operations or 30 days after the effective date of
10 this Amendatory Act of the 103rd General Assembly, whichever
11 is sooner, either in a temporary facility or a permanent
12 facility, and ending on July 31, 2042, from the tax revenue
13 deposited in the State Gaming Fund under this Section,
14 \$5,000,000 shall be paid annually, subject to appropriation,
15 to the host municipality of that owners licensee of a license
16 issued or re-issued pursuant to Section 7.1 of this Act before
17 January 1, 2012. Payments received by the host municipality
18 pursuant to this subsection (b-4) may not be shared with any
19 other unit of local government.

20 (b-5) Beginning on June 28, 2019 (the effective date of
21 Public Act 101-31), from the tax revenue deposited in the
22 State Gaming Fund under this Section, an amount equal to 3% of
23 adjusted gross receipts generated by each organization gaming
24 facility located outside Madison County shall be paid monthly,
25 subject to appropriation by the General Assembly, to a
26 municipality other than the Village of Stickney in which each

1 organization gaming facility is located or, if the
2 organization gaming facility is not located within a
3 municipality, to the county in which the organization gaming
4 facility is located, except as otherwise provided in this
5 Section. From the tax revenue deposited in the State Gaming
6 Fund under this Section, an amount equal to 3% of adjusted
7 gross receipts generated by an organization gaming facility
8 located in the Village of Stickney shall be paid monthly,
9 subject to appropriation by the General Assembly, as follows:
10 25% to the Village of Stickney, 5% to the City of Berwyn, 50%
11 to the Town of Cicero, and 20% to the Stickney Public Health
12 District.

13 From the tax revenue deposited in the State Gaming Fund
14 under this Section, an amount equal to 5% of adjusted gross
15 receipts generated by an organization gaming facility located
16 in the City of Collinsville shall be paid monthly, subject to
17 appropriation by the General Assembly, as follows: 30% to the
18 City of Alton, 30% to the City of East St. Louis, and 40% to
19 the City of Collinsville.

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

23 (b-6) Beginning on June 28, 2019 (the effective date of
24 Public Act 101-31), from the tax revenue deposited in the
25 State Gaming Fund under this Section, an amount equal to 2% of
26 adjusted gross receipts generated by an organization gaming

1 facility located outside Madison County shall be paid monthly,
2 subject to appropriation by the General Assembly, to the
3 county in which the organization gaming facility is located
4 for the purposes of its criminal justice system or health care
5 system.

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

9 (b-7) From the tax revenue from the organization gaming
10 licensee located in one of the following townships of Cook
11 County: Bloom, Bremen, Calumet, Orland, Rich, Thornton, or
12 Worth, an amount equal to 5% of the adjusted gross receipts
13 generated by that organization gaming licensee shall be
14 remitted monthly, subject to appropriation, as follows: 2% to
15 the unit of local government in which the organization gaming
16 licensee is located, and 3% shall be distributed: (A) in
17 accordance with a regional capital development plan entered
18 into by the following communities: Village of Beecher, City of
19 Blue Island, Village of Burnham, City of Calumet City, Village
20 of Calumet Park, City of Chicago Heights, City of Country Club
21 Hills, Village of Crestwood, Village of Crete, Village of
22 Dixmoor, Village of Dolton, Village of East Hazel Crest,
23 Village of Flossmoor, Village of Ford Heights, Village of
24 Glenwood, City of Harvey, Village of Hazel Crest, Village of
25 Homewood, Village of Lansing, Village of Lynwood, City of
26 Markham, Village of Matteson, Village of Midlothian, Village

1 of Monee, City of Oak Forest, Village of Olympia Fields,
2 Village of Orland Hills, Village of Orland Park, City of Palos
3 Heights, Village of Park Forest, Village of Phoenix, Village
4 of Posen, Village of Richton Park, Village of Riverdale,
5 Village of Robbins, Village of Sauk Village, Village of South
6 Chicago Heights, Village of South Holland, Village of Steger,
7 Village of Thornton, Village of Tinley Park, Village of
8 University Park, and Village of Worth; or (B) if no regional
9 capital development plan exists, equally among the communities
10 listed in item (A) to be used for capital expenditures or
11 public pension payments, or both.

12 (b-8) In lieu of the payments under subsection (b) of this
13 Section, from the tax revenue deposited in the State Gaming
14 Fund pursuant to riverboat or casino gambling operations
15 conducted by an owners licensee under paragraph (1) of
16 subsection (e-5) of Section 7, an amount equal to the tax
17 revenue generated from the privilege tax imposed by paragraph
18 (2) of subsection (a-5) that is to be paid to the City of
19 Chicago shall be paid monthly, subject to appropriation by the
20 General Assembly, as follows: (1) an amount equal to 0.5% of
21 the annual adjusted gross receipts generated by the owners
22 licensee under paragraph (1) of subsection (e-5) of Section 7
23 to the home rule county in which the owners licensee is located
24 for the purpose of enhancing the county's criminal justice
25 system; and (2) the balance to the City of Chicago and shall be
26 expended or obligated by the City of Chicago for pension

1 payments in accordance with Public Act 99-506.

2 (c) Appropriations, as approved by the General Assembly,
3 may be made from the State Gaming Fund to the Board (i) for the
4 administration and enforcement of this Act and the Video
5 Gaming Act, (ii) for distribution to the Illinois State Police
6 and to the Department of Revenue for the enforcement of this
7 Act and the Video Gaming Act, and (iii) to the Department of
8 Human Services for the administration of programs to treat
9 problem gambling, including problem gambling from sports
10 wagering. The Board's annual appropriations request must
11 separately state its funding needs for the regulation of
12 gaming authorized under Section 7.7, riverboat gaming, casino
13 gaming, video gaming, and sports wagering.

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

22 (c-3) Appropriations, as approved by the General Assembly,
23 may be made from the tax revenue deposited into the State
24 Gaming Fund from organization gaming licensees pursuant to
25 this Section for the administration and enforcement of this
26 Act.

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

7 (c-5) (Blank).

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

12 (c-15) After the payments required under subsections (b),
13 (c), and (c-5) have been made, an amount equal to 2% of the
14 adjusted gross receipts of (1) an owners licensee that
15 relocates pursuant to Section 11.2, (2) an owners licensee
16 conducting riverboat gambling operations pursuant to an owners
17 license that is initially issued after June 25, 1999, or (3)
18 the first riverboat gambling operations conducted by a
19 licensed manager on behalf of the State under Section 7.3,
20 whichever comes first, shall be paid, subject to appropriation
21 from the General Assembly, from the State Gaming Fund to each
22 home rule county with a population of over 3,000,000
23 inhabitants for the purpose of enhancing the county's criminal
24 justice system.

25 (c-20) Each year the General Assembly shall appropriate
26 from the General Revenue Fund to the Education Assistance Fund

1 an amount equal to the amount paid to each home rule county
2 with a population of over 3,000,000 inhabitants pursuant to
3 subsection (c-15) in the prior calendar year.

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

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

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

26 On July 1, 2020 and each July 1 thereafter, \$3,000,000

1 shall be transferred from the State Gaming Fund to the Chicago
2 State University Education Improvement Fund.

3 (c-30) On July 1, 2013 or as soon as possible thereafter,
4 \$92,000,000 shall be transferred from the State Gaming Fund to
5 the School Infrastructure Fund and \$23,000,000 shall be
6 transferred from the State Gaming Fund to the Horse Racing
7 Equity Fund.

8 (c-35) Beginning on July 1, 2013, in addition to any
9 amount transferred under subsection (c-30) of this Section,
10 \$5,530,000 shall be transferred monthly from the State Gaming
11 Fund to the School Infrastructure Fund.

12 (d) From time to time, through June 30, 2021, the Board
13 shall transfer the remainder of the funds generated by this
14 Act into the Education Assistance Fund.

15 (d-5) Beginning on July 1, 2021, on the last day of each
16 month, or as soon thereafter as possible, after all the
17 required expenditures, distributions, and transfers have been
18 made from the State Gaming Fund for the month pursuant to
19 subsections (b) through (c-35), at the direction of the Board,
20 the Comptroller shall direct and the Treasurer shall transfer
21 \$22,500,000, along with any deficiencies in such amounts from
22 prior months in the same fiscal year, from the State Gaming
23 Fund to the Education Assistance Fund; then, at the direction
24 of the Board, the Comptroller shall direct and the Treasurer
25 shall transfer the remainder of the funds generated by this
26 Act, if any, from the State Gaming Fund to the Capital Projects

1 Fund.

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

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

13 (Source: P.A. 102-16, eff. 6-17-21; 102-538, eff. 8-20-21;
14 102-689, eff. 12-17-21; 102-699, eff. 4-19-22; 103-8, eff.
15 6-7-23.)

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