



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB3706

Introduced 2/9/2024, by Sen. Christopher Belt

SYNOPSIS AS INTRODUCED:

230 ILCS 45/25-90

Amends the Sports Wagering Act. Provides that, notwithstanding any other provision of law, beginning with July 2024, the Illinois Gaming Board shall certify to the State Comptroller the amount of tax revenues collected in the month from sports wagering operations within a municipality with a population of 5,000 or more but less than 500,000, within a municipality of less than 5,000 that has a police pension fund under the Downstate Police Article of the Illinois Pension Code, and within a municipality that is designated a financially distressed city. Provides that the amounts certified shall include wagers designated by digital geolocation within the municipality and wagers made at a physical location within the municipality. Requires the State Comptroller to direct, as soon after certification as practicable, and the State Treasurer to transfer from the Sports Wagering Fund to the specified municipality 5% of the amount certified for that municipality. Requires a municipality that receives moneys under the provisions to use the moneys for general corporate purposes. Effective immediately.

LRB103 38497 AWJ 68633 b

1 AN ACT concerning gaming.

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

4 Section 5. The Sports Wagering Act is amended by changing
5 Sections 25-15 and 25-90 as follows:

6 (230 ILCS 45/25-90)

7 Sec. 25-90. Tax; Sports Wagering Fund.

8 (a) For the privilege of holding a license to operate
9 sports wagering under this Act, this State shall impose and
10 collect 15% of a master sports wagering licensee's adjusted
11 gross sports wagering receipts from sports wagering. The
12 accrual method of accounting shall be used for purposes of
13 calculating the amount of the tax owed by the licensee.

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

19 (a-5) In addition to the tax imposed under subsection (a)
20 of this Section, for the privilege of holding a license to
21 operate sports wagering under this Act, the State shall impose
22 and collect 2% of the adjusted gross receipts from sports
23 wagers that are placed within a home rule county with a

1 population of over 3,000,000 inhabitants, which shall be paid,
2 subject to appropriation from the General Assembly, from the
3 Sports Wagering Fund to that home rule county for the purpose
4 of enhancing the county's criminal justice system.

5 (b) The Sports Wagering Fund is hereby created as a
6 special fund in the State treasury. Except as otherwise
7 provided in this Act, all moneys collected under this Act by
8 the Board shall be deposited into the Sports Wagering Fund. On
9 the 25th of each month, any moneys remaining in the Sports
10 Wagering Fund in excess of the anticipated monthly
11 expenditures from the Fund through the next month, as
12 certified by the Board to the State Comptroller, shall be
13 transferred by the State Comptroller and the State Treasurer
14 to the Capital Projects Fund.

15 (c) Beginning with July 2021, and on a monthly basis
16 thereafter, the Board shall certify to the State Comptroller
17 the amount of license fees collected in the month for initial
18 licenses issued under this Act, except for occupational
19 licenses. As soon after certification as practicable, the
20 State Comptroller shall direct and the State Treasurer shall
21 transfer the certified amount from the Sports Wagering Fund to
22 the Rebuild Illinois Projects Fund.

23 (d) Notwithstanding any other provision of law, beginning
24 with July 2024, the Board shall certify to the State
25 Comptroller the amount of tax revenues collected in the month
26 from sports wagering operations within municipalities

1 described in Section 3-103 of the Illinois Pension Code and
2 municipalities that have been designated a financially
3 distressed city under Section 8-12-4 of the Illinois Municipal
4 Code, certifying the amount collected from each municipality
5 listed. The amounts certified shall include wagers designated
6 by digital geolocation within the municipality and wagers made
7 at a physical location within the municipality. As soon after
8 certification as practicable, the State Comptroller shall
9 direct and the State Treasurer shall transfer from the Sports
10 Wagering Fund to each municipality 5% of the amount certified
11 for that municipality. A municipality that receives moneys
12 under this subsection shall use the moneys for general
13 corporate purposes.

14 (Source: P.A. 101-31, eff. 6-28-19; 102-16, eff. 6-17-21;
15 102-687, eff. 12-17-21.)

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