

1 AN ACT in relation to gaming.

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

4 Section 5. The Riverboat Gambling Act is amended by  
5 changing Section 13 as follows:

6 (230 ILCS 10/13) (from Ch. 120, par. 2413)

7 (Text of Section from P.A. 93-27)

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

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

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

17 15% of annual adjusted gross receipts up to and  
18 including \$25,000,000;

19 20% of annual adjusted gross receipts in excess of  
20 \$25,000,000 but not exceeding \$50,000,000;

21 25% of annual adjusted gross receipts in excess of  
22 \$50,000,000 but not exceeding \$75,000,000;

23 30% of annual adjusted gross receipts in excess of  
24 \$75,000,000 but not exceeding \$100,000,000;

25 35% of annual adjusted gross receipts in excess of  
26 \$100,000,000.

27 (a-2) From July 1, 2002 until July 1, 2003, a privilege tax  
28 is imposed on persons engaged in the business of conducting  
29 riverboat gambling operations, based on the adjusted gross  
30 receipts received by a licensed owner from gambling games  
31 authorized under this Act at the following rates:

32 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 on  
15 persons engaged in the business of conducting riverboat  
16 gambling operations, based on the adjusted gross receipts  
17 received by a licensed owner from gambling games authorized  
18 under this Act at the following rates:

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

21 27.5% of annual adjusted gross receipts in excess of  
22 \$25,000,000 but not exceeding \$37,500,000;

23 32.5% of annual adjusted gross receipts in excess of  
24 \$37,500,000 but not exceeding \$50,000,000;

25 37.5% of annual adjusted gross receipts in excess of  
26 \$50,000,000 but not exceeding \$75,000,000;

27 45% of annual adjusted gross receipts in excess of  
28 \$75,000,000 but not exceeding \$100,000,000;

29 50% of annual adjusted gross receipts in excess of  
30 \$100,000,000 but not exceeding \$250,000,000;

31 70% of annual adjusted gross receipts in excess of  
32 \$250,000,000.

33 An amount equal to the amount of wagering taxes collected  
34 under this subsection (a-3) that are in addition to the amount  
35 of wagering taxes that would have been collected if the  
36 wagering tax rates under subsection (a-2) were in effect shall

1 be paid into the Common School Fund.

2 The privilege tax imposed under this subsection (a-3) shall  
3 no longer be imposed beginning on the earlier of (i) July 1,  
4 2005; (ii) the first date after June 20, 2003 ~~the effective~~  
5 ~~date of this amendatory Act of the 93rd General Assembly~~ that  
6 riverboat gambling operations are conducted pursuant to a  
7 dormant license; or (iii) the first day that riverboat gambling  
8 operations are conducted under the authority of an owners  
9 license that is in addition to the 10 owners licenses initially  
10 authorized under this Act. For the purposes of this subsection  
11 (a-3), the term "dormant license" means an owners license that  
12 is authorized by this Act under which no riverboat gambling  
13 operations are being conducted on June 20, 2003 ~~the effective~~  
14 ~~date of this amendatory Act of the 93rd General Assembly~~.

15 (a-4) Beginning on the first day on which the tax imposed  
16 under subsection (a-3) is no longer imposed, a privilege tax is  
17 imposed on persons engaged in the business of conducting  
18 riverboat gambling operations, based on the adjusted gross  
19 receipts received by a licensed owner from gambling games  
20 authorized under this Act at the following rates:

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

23 22.5% of annual adjusted gross receipts in excess of  
24 \$25,000,000 but not exceeding \$50,000,000;

25 27.5% of annual adjusted gross receipts in excess of  
26 \$50,000,000 but not exceeding \$75,000,000;

27 32.5% of annual adjusted gross receipts in excess of  
28 \$75,000,000 but not exceeding \$100,000,000;

29 37.5% of annual adjusted gross receipts in excess of  
30 \$100,000,000 but not exceeding \$150,000,000;

31 45% of annual adjusted gross receipts in excess of  
32 \$150,000,000 but not exceeding \$200,000,000;

33 50% of annual adjusted gross receipts in excess of  
34 \$200,000,000.

35 (a-10) The taxes imposed by this Section shall be paid by  
36 the licensed owner to the Board not later than 3:00 o'clock

1 p.m. of the day after the day when the wagers were made.

2 (b) Until January 1, 1998, 25% of the tax revenue deposited  
3 in the State Gaming Fund under this Section shall be paid,  
4 subject to appropriation by the General Assembly, to the unit  
5 of local government which is designated as the home dock of the  
6 riverboat. Beginning January 1, 1998, from the tax revenue  
7 deposited in the State Gaming Fund under this Section, an  
8 amount equal to 5% of adjusted gross receipts generated by a  
9 riverboat shall be paid monthly, subject to appropriation by  
10 the General Assembly, to the unit of local government that is  
11 designated as the home dock of the riverboat.

12 (c) Appropriations, as approved by the General Assembly,  
13 may be made from the State Gaming Fund to the Department of  
14 Revenue and the Department of State Police for the  
15 administration and enforcement of this Act, or to the  
16 Department of Human Services for the administration of programs  
17 to treat problem gambling.

18 (c-5) After the payments required under subsections (b) and  
19 (c) have been made, an amount equal to 15% of the adjusted  
20 gross receipts of a riverboat (1) that relocates pursuant to  
21 Section 11.2, or (2) for which an owners license is initially  
22 issued after the effective date of this amendatory Act of 1999,  
23 whichever comes first, shall be paid from the State Gaming Fund  
24 into the Horse Racing Equity Fund.

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

29 (c-15) After the payments required under subsections (b),  
30 (c), and (c-5) have been made, an amount equal to 2% of the  
31 adjusted gross receipts of a riverboat (1) that relocates  
32 pursuant to Section 11.2, or (2) for which an owners license is  
33 initially issued after the effective date of this amendatory  
34 Act of 1999, whichever comes first, shall be paid, subject to  
35 appropriation from the General Assembly, from the State Gaming  
36 Fund to each home rule county with a population of over

1 3,000,000 inhabitants for the purpose of enhancing the county's  
2 criminal justice system.

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

8 (c-25) After the payments required under subsections (b),  
9 (c), (c-5), and (c-15) have been made, an amount equal to 2% of  
10 the adjusted gross receipts of a riverboat (1) that relocates  
11 pursuant to Section 11.2, or (2) for which an owners license is  
12 initially issued after the effective date of this amendatory  
13 Act of 1999, whichever comes first, shall be paid from the  
14 State Gaming Fund into the State Universities Athletic Capital  
15 Improvement Fund.

16 (c-30) After the payments required under subsections (b),  
17 (c), (c-5), (c-15), and (c-25) have been made, an amount equal  
18 to 1% of the adjusted gross receipts of each riverboat shall be  
19 paid from the State Gaming Fund to the Supplemental Low-Income  
20 Energy Assistance Fund.

21 (c-35) Each year the General Assembly shall appropriate  
22 from the General Revenue Fund to the Education Assistance Fund  
23 an amount equal to the amount paid into the Supplemental  
24 Low-Income Energy Assistance Fund pursuant to subsection  
25 (c-30) in the prior calendar year.

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

30 (e) Nothing in this Act shall prohibit the unit of local  
31 government designated as the home dock of the riverboat from  
32 entering into agreements with other units of local government  
33 in this State or in other states to share its portion of the  
34 tax revenue.

35 (f) To the extent practicable, the Board shall administer  
36 and collect the wagering taxes imposed by this Section in a

1 manner consistent with the provisions of Sections 4, 5, 5a, 5b,  
2 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of the  
3 Retailers' Occupation Tax Act and Section 3-7 of the Uniform  
4 Penalty and Interest Act.

5 (Source: P.A. 91-40, eff. 6-25-99; 92-595, eff. 6-28-02; 93-27,  
6 eff. 6-20-03.)

7 (Text of Section from P.A. 93-28)

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

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

12 From January 1, 1998 until July 1, 2002, a privilege tax is  
13 imposed on persons engaged in the business of conducting  
14 riverboat gambling operations, based on the adjusted gross  
15 receipts received by a licensed owner from gambling games  
16 authorized under this Act at the following rates:

17 15% of annual adjusted gross receipts up to and  
18 including \$25,000,000;

19 20% of annual adjusted gross receipts in excess of  
20 \$25,000,000 but not exceeding \$50,000,000;

21 25% of annual adjusted gross receipts in excess of  
22 \$50,000,000 but not exceeding \$75,000,000;

23 30% of annual adjusted gross receipts in excess of  
24 \$75,000,000 but not exceeding \$100,000,000;

25 35% of annual adjusted gross receipts in excess of  
26 \$100,000,000.

27 Beginning July 1, 2002, a privilege tax is imposed on  
28 persons engaged in the business of conducting riverboat  
29 gambling operations, other than licensed managers conducting  
30 riverboat gambling operations on behalf of the State, based on  
31 the adjusted gross receipts received by a licensed owner from  
32 gambling games authorized under this Act at the following  
33 rates:

34 15% of annual adjusted gross receipts up to and  
35 including \$25,000,000;

1           22.5% of annual adjusted gross receipts in excess of  
2           \$25,000,000 but not exceeding \$50,000,000;

3           27.5% of annual adjusted gross receipts in excess of  
4           \$50,000,000 but not exceeding \$75,000,000;

5           32.5% of annual adjusted gross receipts in excess of  
6           \$75,000,000 but not exceeding \$100,000,000;

7           37.5% of annual adjusted gross receipts in excess of  
8           \$100,000,000 but not exceeding \$150,000,000;

9           45% of annual adjusted gross receipts in excess of  
10          \$150,000,000 but not exceeding \$200,000,000;

11          50% of annual adjusted gross receipts in excess of  
12          \$200,000,000.

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

16          (a-10) The taxes imposed by this Section shall be paid by  
17          the licensed owner to the Board not later than 3:00 o'clock  
18          p.m. of the day after the day when the wagers were made.

19          (b) Until January 1, 1998, 25% of the tax revenue deposited  
20          in the State Gaming Fund under this Section shall be paid,  
21          subject to appropriation by the General Assembly, to the unit  
22          of local government which is designated as the home dock of the  
23          riverboat. Beginning January 1, 1998, from the tax revenue  
24          deposited in the State Gaming Fund under this Section, an  
25          amount equal to 5% of adjusted gross receipts generated by a  
26          riverboat shall be paid monthly, subject to appropriation by  
27          the General Assembly, to the unit of local government that is  
28          designated as the home dock of the riverboat. From the tax  
29          revenue deposited in the State Gaming Fund pursuant to  
30          riverboat gambling operations conducted by a licensed manager  
31          on behalf of the State, an amount equal to 5% of adjusted gross  
32          receipts generated pursuant to those riverboat gambling  
33          operations shall be paid monthly, subject to appropriation by  
34          the General Assembly, to the unit of local government that is  
35          designated as the home dock of the riverboat upon which those  
36          riverboat gambling operations are conducted.

1 (c) Appropriations, as approved by the General Assembly,  
2 may be made from the State Gaming Fund to the Department of  
3 Revenue and the Department of State Police for the  
4 administration and enforcement of this Act.

5 (c-5) After the payments required under subsections (b) and  
6 (c) have been made, an amount equal to 15% of the adjusted  
7 gross receipts of (1) an owners licensee that relocates  
8 pursuant to Section 11.2, (2) an owners licensee ~~license~~  
9 conducting riverboat gambling operations pursuant to an owners  
10 license that is initially issued after June 25, 1999, or (3)  
11 the first riverboat gambling operations conducted by a licensed  
12 manager on behalf of the State under Section 7.3 ~~7.2~~, whichever  
13 comes first, shall be paid from the State Gaming Fund into the  
14 Horse Racing Equity Fund.

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

19 (c-15) After the payments required under subsections (b),  
20 (c), and (c-5) have been made, an amount equal to 2% of the  
21 adjusted gross receipts of (1) an owners licensee that  
22 relocates pursuant to Section 11.2, (2) an owners licensee  
23 conducting riverboat gambling operations pursuant to an owners  
24 license that is initially issued after June 25, 1999, or (3)  
25 the first riverboat gambling operations conducted by a licensed  
26 manager on behalf of the State under Section 7.3 ~~7.2~~, whichever  
27 comes first, shall be paid, subject to appropriation from the  
28 General Assembly, from the State Gaming Fund to each home rule  
29 county with a population of over 3,000,000 inhabitants for the  
30 purpose of enhancing the county's criminal justice system.

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

36 (c-25) After the payments required under subsections (b),



1 (c), (c-5), and (c-15) have been made, an amount equal to 2% of  
2 the adjusted gross receipts of (1) an owners licensee ~~license~~  
3 that relocates pursuant to Section 11.2, (2) an owners licensee  
4 ~~license~~ conducting riverboat gambling operations pursuant to  
5 an owners license that is initially issued after June 25, 1999,  
6 or (3) the first riverboat gambling operations conducted by a  
7 licensed manager on behalf of the State under Section 7.3 ~~7.2~~,  
8 whichever comes first, shall be paid from the State Gaming Fund  
9 to Chicago State University.

10 (c-30) After the payments required under subsections (b),  
11 (c), (c-5), (c-15), and (c-25) have been made, an amount equal  
12 to 1% of the adjusted gross receipts of each riverboat shall be  
13 paid from the State Gaming Fund to the Supplemental Low-Income  
14 Energy Assistance Fund.

15 (c-35) Each year the General Assembly shall appropriate  
16 from the General Revenue Fund to the Education Assistance Fund  
17 an amount equal to the amount paid into the Supplemental  
18 Low-Income Energy Assistance Fund pursuant to subsection  
19 (c-30) in the prior calendar year.

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

24 (e) Nothing in this Act shall prohibit the unit of local  
25 government designated as the home dock of the riverboat from  
26 entering into agreements with other units of local government  
27 in this State or in other states to share its portion of the  
28 tax revenue.

29 (f) To the extent practicable, the Board shall administer  
30 and collect the wagering taxes imposed by this Section in a  
31 manner consistent with the provisions of Sections 4, 5, 5a, 5b,  
32 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9, and 10 of the  
33 Retailers' Occupation Tax Act and Section 3-7 of the Uniform  
34 Penalty and Interest Act.

35 (Source: P.A. 91-40, eff. 6-25-99; 92-595, eff. 6-28-02; 93-28,  
36 eff. 6-20-03.)

1           Section 95. No acceleration or delay. Where this Act makes  
2 changes in a statute that is represented in this Act by text  
3 that is not yet or no longer in effect (for example, a Section  
4 represented by multiple versions), the use of that text does  
5 not accelerate or delay the taking effect of (i) the changes  
6 made by this Act or (ii) provisions derived from any other  
7 Public Act.