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09300HB2380ham002

LRB093 09192 LRD 49034 a

1 AMENDMENT TO HOUSE BILL 2380

2 AMENDMENT NO. _____. Amend House Bill 2380 by replacing
3 the title with the following:

4 "AN ACT concerning gaming."; and

5 by replacing everything after the enacting clause with the
6 following:

7 "Section 5. The Riverboat Gambling Act is amended by
8 changing Section 13 as follows:

9 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

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

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

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

21 20% of annual adjusted gross receipts in excess of
22 \$25,000,000 but not exceeding \$50,000,000;

1 25% of annual adjusted gross receipts in excess of
2 \$50,000,000 but not exceeding \$75,000,000;

3 30% of annual adjusted gross receipts in excess of
4 \$75,000,000 but not exceeding \$100,000,000;

5 35% of annual adjusted gross receipts in excess of
6 \$100,000,000.

7 (a-2) From July 1, 2002 until July 1, 2003, a privilege tax
8 is imposed on persons engaged in the business of conducting
9 riverboat gambling operations, other than licensed managers
10 conducting riverboat gambling operations on behalf of the
11 State, based on the adjusted gross receipts received by a
12 licensed owner from gambling games authorized under this Act at
13 the following rates:

14 15% of annual adjusted gross receipts up to and
15 including \$25,000,000;

16 22.5% of annual adjusted gross receipts in excess of
17 \$25,000,000 but not exceeding \$50,000,000;

18 27.5% of annual adjusted gross receipts in excess of
19 \$50,000,000 but not exceeding \$75,000,000;

20 32.5% of annual adjusted gross receipts in excess of
21 \$75,000,000 but not exceeding \$100,000,000;

22 37.5% of annual adjusted gross receipts in excess of
23 \$100,000,000 but not exceeding \$150,000,000;

24 45% of annual adjusted gross receipts in excess of
25 \$150,000,000 but not exceeding \$200,000,000;

26 50% of annual adjusted gross receipts in excess of
27 \$200,000,000.

28 (a-3) Beginning July 1, 2003, a privilege tax is imposed on
29 persons engaged in the business of conducting riverboat
30 gambling operations, other than licensed managers conducting
31 riverboat gambling operations on behalf of the State, based on
32 the adjusted gross receipts received by a licensed owner from
33 gambling games authorized under this Act at the following
34 rates:

1 15% of annual adjusted gross receipts up to and
2 including \$25,000,000;

3 27.5% of annual adjusted gross receipts in excess of
4 \$25,000,000 but not exceeding \$37,500,000;

5 32.5% of annual adjusted gross receipts in excess of
6 \$37,500,000 but not exceeding \$50,000,000;

7 37.5% of annual adjusted gross receipts in excess of
8 \$50,000,000 but not exceeding \$75,000,000;

9 45% of annual adjusted gross receipts in excess of
10 \$75,000,000 but not exceeding \$100,000,000;

11 50% of annual adjusted gross receipts in excess of
12 \$100,000,000 but not exceeding \$250,000,000;

13 70% of annual adjusted gross receipts in excess of
14 \$250,000,000.

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

20 The privilege tax imposed under this subsection (a-3) shall
21 no longer be imposed beginning on the earlier of (i) July 1,
22 2005; (ii) the first date after June 20, 2003 ~~the effective~~
23 ~~date of this amendatory Act of the 93rd General Assembly~~ that
24 riverboat gambling operations are conducted pursuant to a
25 dormant license; or (iii) the first day that riverboat gambling
26 operations are conducted under the authority of an owners
27 license that is in addition to the 10 owners licenses initially
28 authorized under this Act. For the purposes of this subsection
29 (a-3), the term "dormant license" means an owners license that
30 is authorized by this Act under which no riverboat gambling
31 operations are being conducted on June 20, 2003 ~~the effective~~
32 ~~date of this amendatory Act of the 93rd General Assembly~~.

33 (a-4) Beginning on the first day on which the tax imposed
34 under subsection (a-3) is no longer imposed, a privilege tax is

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

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

9 22.5% of annual adjusted gross receipts in excess of
10 \$25,000,000 but not exceeding \$50,000,000;

11 27.5% of annual adjusted gross receipts in excess of
12 \$50,000,000 but not exceeding \$75,000,000;

13 32.5% of annual adjusted gross receipts in excess of
14 \$75,000,000 but not exceeding \$100,000,000;

15 37.5% of annual adjusted gross receipts in excess of
16 \$100,000,000 but not exceeding \$150,000,000;

17 45% of annual adjusted gross receipts in excess of
18 \$150,000,000 but not exceeding \$200,000,000;

19 50% of annual adjusted gross receipts in excess of
20 \$200,000,000.

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

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

27 (b) Until January 1, 1998, 25% of the tax revenue deposited
28 in the State Gaming Fund under this Section shall be paid,
29 subject to appropriation by the General Assembly, to the unit
30 of local government which is designated as the home dock of the
31 riverboat. Beginning January 1, 1998, from the tax revenue
32 deposited in the State Gaming Fund under this Section, an
33 amount equal to 5% of adjusted gross receipts generated by a
34 riverboat shall be paid monthly, subject to appropriation by

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

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

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

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

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

1 conducting riverboat gambling operations pursuant to an owners
2 license that is initially issued after June 25, 1999, or (3)
3 the first riverboat gambling operations conducted by a licensed
4 manager on behalf of the State under Section 7.3 ~~7.2~~, whichever
5 comes first, shall be paid, subject to appropriation from the
6 General Assembly, from the State Gaming Fund to each home rule
7 county with a population of over 3,000,000 inhabitants for the
8 purpose of enhancing the county's criminal justice system.

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

14 (c-25) After the payments required under subsections (b),
15 (c), (c-5), and (c-15) have been made, an amount equal to 2% of
16 the adjusted gross receipts of (1) an owners licensee ~~license~~
17 that relocates pursuant to Section 11.2, (2) an owners licensee
18 ~~license~~ conducting riverboat gambling operations pursuant to
19 an owners license that is initially issued after June 25, 1999,
20 or (3) the first riverboat gambling operations conducted by a
21 licensed manager on behalf of the State under Section 7.3 ~~7.2~~,
22 whichever comes first, shall be paid from the State Gaming Fund
23 to Chicago State University.

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

29 (c-35) Each year the General Assembly shall appropriate
30 from the General Revenue Fund to the Education Assistance Fund
31 an amount equal to the amount paid into the Supplemental
32 Low-Income Energy Assistance Fund pursuant to subsection
33 (c-30) in the prior calendar year.

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

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

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

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

15 (Source: P.A. 92-595, eff. 6-28-02; 93-27, eff. 6-20-03; 93-28,
16 eff. 6-20-03; revised 1-28-04.)".