

1 AMENDMENT TO SENATE BILL 2288

2 AMENDMENT NO. _____. Amend Senate Bill 2288 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Riverboat Gambling Act is amended by
5 changing Sections 12 and 13 as follows:

6 (230 ILCS 10/12) (from Ch. 120, par. 2412)

7 Sec. 12. Admission tax; fees.

8 (a) A tax is hereby imposed upon admissions authorized
9 pursuant to this Act. Until July 1, 2002, the rate is at-a
10 rate-of \$2 per person admitted. Beginning July 1, 2002, and
11 until the first date after the effective date of this
12 amendatory Act on which riverboat gambling operations are
13 conducted pursuant to a dormant license as defined in Section
14 13, the rate is \$3 per person admitted. Beginning on the
15 first date after the effective date of this amendatory Act on
16 which riverboat gambling operations are conducted pursuant to
17 a dormant license as defined in Section 13, the rate is \$2
18 per person admitted. This admission tax is imposed upon the
19 licensed owner conducting gambling.

20 (1) The admission tax shall be paid for each
21 admission.

22 (2) (Blank).

1 (3) The riverboat licensee may issue tax-free
2 passes to actual and necessary officials and employees of
3 the licensee or other persons actually working on the
4 riverboat.

5 (4) The number and issuance of tax-free passes is
6 subject to the rules of the Board, and a list of all
7 persons to whom the tax-free passes are issued shall be
8 filed with the Board.

9 (b) From the \$2 tax imposed under subsection (a), a
10 municipality shall receive from the State \$1 for each person
11 embarking on a riverboat docked within the municipality, and
12 a county shall receive \$1 for each person embarking on a
13 riverboat docked within the county but outside the boundaries
14 of any municipality. The municipality's or county's share
15 shall be collected by the Board on behalf of the State and
16 remitted quarterly by the State, subject to appropriation, to
17 the treasurer of the unit of local government for deposit in
18 the general fund.

19 (c) The licensed owner shall pay the entire admission
20 tax to the Board. Such payments shall be made daily.
21 Accompanying each payment shall be a return on forms provided
22 by the Board which shall include other information regarding
23 admissions as the Board may require. Failure to submit
24 either the payment or the return within the specified time
25 may result in suspension or revocation of the owners license.

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

32 (Source: P.A. 91-40, eff. 6-25-99.)

33 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

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

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

11 15% of annual adjusted gross receipts up to and
12 including \$25,000,000;

13 20% of annual adjusted gross receipts in excess of
14 \$25,000,000 but not exceeding \$50,000,000;

15 25% of annual adjusted gross receipts in excess of
16 \$50,000,000 but not exceeding \$75,000,000;

17 30% of annual adjusted gross receipts in excess of
18 \$75,000,000 but not exceeding \$100,000,000;

19 35% of annual adjusted gross receipts in excess of
20 \$100,000,000.

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

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

28 22.5% of annual adjusted gross receipts in excess of
29 \$25,000,000 but not exceeding \$50,000,000;

30 27.5% of annual adjusted gross receipts in excess of
31 \$50,000,000 but not exceeding \$75,000,000;

32 32.5% of annual adjusted gross receipts in excess of
33 \$75,000,000 but not exceeding \$100,000,000;

34 37.5% of annual adjusted gross receipts in excess of

1 \$100,000,000 but not exceeding \$150,000,000;

2 45% of annual adjusted gross receipts in excess of
3 \$150,000,000 but not exceeding \$200,000,000;

4 50% of annual adjusted gross receipts in excess of
5 \$200,000,000.

6 The privilege tax imposed under this subsection (a-2)
7 shall no longer be imposed or collected beginning on the
8 first date after the effective date of this amendatory Act
9 that riverboat gambling operations are conducted pursuant to
10 a dormant license. For the purposes of this subsection
11 (a-2), the term "dormant license" means an owners license
12 that is authorized by this Act under which no riverboat
13 gambling operations are being conducted on the effective date
14 of this amendatory Act of the 92nd General Assembly.

15 (a-3) Beginning on the day following the day on which
16 the tax imposed under subsection (a-2) is no longer imposed,
17 a privilege tax is imposed on persons engaged in the business
18 of conducting riverboat gambling operations, based on the
19 adjusted gross receipts received by a licensed owner from
20 gambling games authorized under this Act at the following
21 rates:

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

24 20% of annual adjusted gross receipts in excess of
25 \$25,000,000 but not exceeding \$50,000,000;

26 25% of annual adjusted gross receipts in excess of
27 \$50,000,000 but not exceeding \$75,000,000;

28 30% of annual adjusted gross receipts in excess of
29 \$75,000,000 but not exceeding \$100,000,000;

30 35% of annual adjusted gross receipts in excess of
31 \$100,000,000.

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

1 made.

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

13 (c) Appropriations, as approved by the General Assembly,
14 may be made from the State Gaming Fund to the Department of
15 Revenue and the Department of State Police for the
16 administration and enforcement of this Act.

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

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

29 (c-15) After the payments required under subsections
30 (b), (c), and (c-5) have been made, an amount equal to 2% of
31 the adjusted gross receipts of a riverboat (1) that relocates
32 pursuant to Section 11.2, or (2) for which an owners license
33 is initially issued after the effective date of this
34 amendatory Act of 1999, whichever comes first, shall be paid,

1 subject to appropriation from the General Assembly, from the
2 State Gaming Fund to each home rule county with a population
3 of over 3,000,000 inhabitants for the purpose of enhancing
4 the county's criminal justice system.

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

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

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

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

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

33 (Source: P.A. 90-548, eff. 12-4-97; 91-40, eff. 6-25-99.)

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.".