

1 AMENDMENT TO SENATE BILL 2289

2 AMENDMENT NO. _____. Amend Senate Bill 2289 by replacing
3 the title with the following:

4 "AN ACT in relation to 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
12 adjusted gross receipts received from gambling games
13 authorized under this Act at the rate of 20%.

14 Beginning January 1, 1998, 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 20% of annual adjusted gross receipts in excess of

- 1 \$25,000,000 but not exceeding \$50,000,000;
- 2 25% of annual adjusted gross receipts in excess of
- 3 \$50,000,000 but not exceeding \$75,000,000;
- 4 30% of annual adjusted gross receipts in excess of
- 5 \$75,000,000 but not exceeding \$100,000,000;
- 6 35% of annual adjusted gross receipts in excess of
- 7 \$100,000,000.

8 The taxes imposed by this Section shall be paid by the
9 licensed owner to the Board not later than 3:00 o'clock p.m.
10 of the day after the day when the wagers were made.

11 (a-5) Beginning on the effective date of this amendatory
12 Act of the 92nd General Assembly, a privilege tax is imposed
13 on owners licensees that conduct riverboat gambling
14 operations from a home dock that is located in a municipality
15 in St. Clair County, based on the adjusted gross receipts
16 received by those owners licensees from gambling games
17 authorized under this Act, at the rate of 1%. The tax imposed
18 under this subsection (a-5) shall be paid, subject to
19 appropriation by the General Assembly, from the State Gaming
20 Fund to blighted municipalities, other than the municipality
21 in which the riverboat docks, that are located in St. Clair
22 County, based on the proportion that the population of each
23 of those blighted municipalities bears to the total
24 population of blighted municipalities in the county, other
25 than the home dock municipality. For the purpose of this
26 subsection (a-5), the term "blighted municipality" means a
27 municipality in St. Clair County that is in the bottom 10% of
28 all the municipalities in Illinois in average median income
29 or employment rate.

30 (b) Until January 1, 1998, 25% of the tax revenue
31 deposited in the State Gaming Fund under this Section shall
32 be paid, subject to appropriation by the General Assembly, to
33 the unit of local government which is designated as the home
34 dock of the riverboat. Beginning January 1, 1998, from the

1 tax revenue deposited in the State Gaming Fund under this
2 Section, an amount equal to 5% of adjusted gross receipts
3 generated by a riverboat shall be paid monthly, subject to
4 appropriation by the General Assembly, to the unit of local
5 government that is designated as the home dock of the
6 riverboat.

7 (c) Appropriations, as approved by the General Assembly,
8 may be made from the State Gaming Fund to the Department of
9 Revenue and the Department of State Police for the
10 administration and enforcement of this Act.

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

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

23 (c-15) After the payments required under subsections
24 (b), (c), and (c-5) have been made, an amount equal to 2% of
25 the adjusted gross receipts of a riverboat (1) that relocates
26 pursuant to Section 11.2, or (2) for which an owners license
27 is initially issued after the effective date of this
28 amendatory Act of 1999, whichever comes first, shall be paid,
29 subject to appropriation from the General Assembly, from the
30 State Gaming Fund to each home rule county with a population
31 of over 3,000,000 inhabitants for the purpose of enhancing
32 the county's criminal justice system.

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

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

4 (c-25) After the payments required under subsections
5 (b), (c), (c-5) and (c-15) have been made, an amount equal to
6 2% of the adjusted gross receipts of a riverboat (1) that
7 relocates pursuant to Section 11.2, or (2) for which an
8 owners license is initially issued after the effective date
9 of this amendatory Act of 1999, whichever comes first, shall
10 be paid from the State Gaming Fund into the State
11 Universities Athletic Capital Improvement Fund.

12 (d) From time to time, the Board shall transfer the
13 remainder of the funds generated by this Act into the
14 Education Assistance Fund, created by Public Act 86-0018, of
15 the State of Illinois.

16 (e) Nothing in this Act shall prohibit the unit of local
17 government designated as the home dock of the riverboat from
18 entering into agreements with other units of local government
19 in this State or in other states to share its portion of the
20 tax revenue.

21 (f) To the extent practicable, the Board shall
22 administer and collect the wagering taxes imposed by this
23 Section in a manner consistent with the provisions of
24 Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b,
25 6c, 8, 9, and 10 of the Retailers' Occupation Tax Act and
26 Section 3-7 of the Uniform Penalty and Interest Act.

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

28 Section 99. Effective date. This Act takes effect upon
29 becoming law."