



Sen. Celina Villanueva

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10300HB4951sam004

LRB103 38094 HLH 74236 a

1 AMENDMENT TO HOUSE BILL 4951

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 4951, AS AMENDED,  
3 with reference to page and line numbers of Senate Amendment  
4 No. 2, on page 1078, line 15, by replacing "tax imposed under  
5 subsection (a)" with "tax imposed under subsection (a), (d),  
6 or (d-5)"; and

7 by replacing everything from line 24 on page 1079 through line  
8 20 on page 1080 with the following:

9 "(d) Beginning on July 1, 2024, and for each 12-month  
10 period thereafter, for the privilege of holding a license to  
11 operate sports wagering under this Act, this State shall  
12 impose a privilege tax on the master sports licensee's  
13 adjusted gross sports wagering receipts from sports wagering  
14 over the Internet or through a mobile application based on the  
15 following rates:

16 20% of annual adjusted gross sports wagering receipts  
17 up to and including \$30,000,000.

1           25% of annual adjusted gross sports wagering receipts  
2           in excess of \$30,000,000 but not exceeding \$50,000,000.

3           30% of annual adjusted gross sports wagering receipts  
4           in excess of \$50,000,000 but not exceeding \$100,000,000.

5           35% of annual adjusted gross sports wagering receipts  
6           in excess of \$100,000,000 but not exceeding \$200,000,000.

7           40% of annual adjusted gross sports wagering receipts  
8           in excess of \$200,000,000.

9           (d-5) Beginning on July 1, 2024, and for each 12-month  
10          period thereafter, for the privilege of holding a license to  
11          operate sports wagering under this Act, this State shall  
12          impose a privilege tax on the master sports licensee's  
13          adjusted gross sports wagering receipts from sports wagering  
14          from other than over the Internet or through a mobile  
15          application based on the following rates:

16           20% of annual adjusted gross sports wagering receipts  
17           up to and including \$30,000,000.

18           25% of annual adjusted gross sports wagering receipts  
19           in excess of \$30,000,000 but not exceeding \$50,000,000.

20           30% of annual adjusted gross sports wagering receipts  
21           in excess of \$50,000,000 but not exceeding \$100,000,000.

22           35% of annual adjusted gross sports wagering receipts  
23           in excess of \$100,000,000 but not exceeding \$200,000,000.

24           40% of annual adjusted gross sports wagering receipts  
25           in excess of \$200,000,000.

26          (d-10) The accrual method of accounting shall be used for

1 purposes of calculating the amount of the tax owed by the  
2 licensee.

3 (d-15) The taxes levied and collected pursuant to  
4 subsections (d) and (d-5) are due and payable to the Board no  
5 later than the last day of the month following the calendar  
6 month in which the adjusted gross sports wagering receipts  
7 were received and the tax obligation was accrued."; and

8 on page 1122, by replacing lines 18 and 19 with the following:

9 "June 28, 2029 ~~June 28, 2024 (the 5th anniversary of the~~  
10 ~~effective date of Public Act 101-31),~~ then for each  
11 \$15,000,000 spent for any".