**Section 1325.80 Admissions Tax**

a) The race track operator shall pay to the Board at such time or times as the Board shall prescribe, the sum of 15 cents for each person entering the grounds or enclosure of the race track operator upon a ticket of admission. If tickets are issued for more than one day, then the sum of 15 cents shall be paid for each person using the ticket each day that the ticket is used. No charge shall be made on tickets issued to and in the name of directors, officers, partners, agents or employees of the race track operator, or to owners, trainers and drivers and their employees, or to any person or persons entering the grounds for the transaction of business in connection with the race meeting. No charge shall be made on tax exempt tickets of admission issued by the Board.

b) Pursuant to subsection (a), the State Director of Mutuels shall direct and supervise the conduct of the admissions department during each race meeting. The State Director shall be empowered to direct the race track operator to adopt, subject to the approval of the Board, procedures, methods and systems as may be deemed necessary to ensure strict compliance with the rules and regulations of the Board.

c) Intertrack wagering location licensees shall pay to the Board, within 48 hours, any admission taxes due to local municipalities and counties.

d) The Board shall remit monthly any admission taxes due to local municipalities and counties.

(Source: Amended at 35 Ill. Reg. 8504, effective May 23, 2011)