

1 AN ACT in relation to taxation.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

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, the
11 rate is \$3 per person admitted. This admission tax is
12 imposed upon the licensed owner conducting gambling.

13 (1) The admission tax shall be paid for each
14 admission.

15 (2) (Blank).

16 (3) The riverboat licensee may issue tax-free
17 passes to actual and necessary officials and employees of
18 the licensee or other persons actually working on the
19 riverboat.

20 (4) The number and issuance of tax-free passes is
21 subject to the rules of the Board, and a list of all
22 persons to whom the tax-free passes are issued shall be
23 filed with the Board.

24 (b) From the \$2 tax imposed under subsection (a), a
25 municipality shall receive from the State \$1 for each person
26 embarking on a riverboat docked within the municipality, and
27 a county shall receive \$1 for each person embarking on a
28 riverboat docked within the county but outside the boundaries
29 of any municipality. The municipality's or county's share
30 shall be collected by the Board on behalf of the State and
31 remitted quarterly by the State, subject to appropriation, to

1 the treasurer of the unit of local government for deposit in
2 the general fund.

3 (c) The licensed owner shall pay the entire admission
4 tax to the Board. Such payments shall be made daily.
5 Accompanying each payment shall be a return on forms provided
6 by the Board which shall include other information regarding
7 admissions as the Board may require. Failure to submit
8 either the payment or the return within the specified time
9 may result in suspension or revocation of the owners license.

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

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

17 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

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

22 From Beginning January 1, 1998 until July 1, 2002, a
23 privilege tax is imposed on persons engaged in the business
24 of conducting riverboat gambling operations, based on the
25 adjusted gross receipts received by a licensed owner from
26 gambling games authorized under this Act at the following
27 rates:

28 15% of annual adjusted gross receipts up to and
29 including \$25,000,000;

30 20% of annual adjusted gross receipts in excess of
31 \$25,000,000 but not exceeding \$50,000,000;

32 25% of annual adjusted gross receipts in excess of
33 \$50,000,000 but not exceeding \$75,000,000;

1 30% of annual adjusted gross receipts in excess of
2 \$75,000,000 but not exceeding \$100,000,000;

3 35% of annual adjusted gross receipts in excess of
4 \$100,000,000.

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

10 15% of annual adjusted gross receipts up to and
11 including \$25,000,000;

12 22.5% of annual adjusted gross receipts in excess of
13 \$25,000,000 but not exceeding \$50,000,000;

14 27.5% of annual adjusted gross receipts in excess of
15 \$50,000,000 but not exceeding \$75,000,000;

16 32.5% of annual adjusted gross receipts in excess of
17 \$75,000,000 but not exceeding \$100,000,000;

18 37.5% of annual adjusted gross receipts in excess of
19 \$100,000,000 but not exceeding \$150,000,000;

20 45% of annual adjusted gross receipts in excess of
21 \$150,000,000 but not exceeding \$200,000,000;

22 50% of annual adjusted gross receipts in excess of
23 \$200,000,000.

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

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

1 appropriation by the General Assembly, to the unit of local
2 government that is designated as the home dock of the
3 riverboat.

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

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

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

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

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

1 (c-25) After the payments required under subsections
2 (b), (c), (c-5) and (c-15) have been made, an amount equal to
3 2% of the adjusted gross receipts of a riverboat (1) that
4 relocates pursuant to Section 11.2, or (2) for which an
5 owners license is initially issued after the effective date
6 of this amendatory Act of 1999, whichever comes first, shall
7 be paid from the State Gaming Fund into the State
8 Universities Athletic Capital Improvement Fund.

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

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

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

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

25 Section 99. Effective date. This Act takes effect upon
26 becoming law.