

1 AN ACT with respect to taxes.

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

4 Section 5. The Coin-Operated Amusement Device and
5 Redemption Machine Tax Act is amended by changing Section 1
6 as follows:

7 (35 ILCS 510/1) (from Ch. 120, par. 481b.1)

8 Sec. 1. Tax imposed. There is imposed, on the privilege
9 of operating every coin-in-the-slot-operated amusement
10 device, including a device operated or operable by insertion
11 of coins, tokens, chips or similar objects, in this State
12 which returns to the player thereof no money or property or
13 right to receive money or property, and on the privilege of
14 operating in this State a redemption machine as defined in
15 Section 28-2 of the Criminal Code of 1961, a privilege tax of
16 \$15 for each device for which a license was issued for a
17 period beginning on or after August 1 of any year and prior
18 to February 1 of the succeeding year. A privilege tax of \$8
19 is imposed on the privilege of operating such a device for
20 which a license was issued for a period beginning on or after
21 February 1 of any year and ending July 31 of that year.

22 (Source: P.A. 86-905; 86-957; 87-855.)