

1 AN ACT in relation to gambling.

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 Section 13 as follows:

6 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

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

11 From Beginning January 1, 1998 until July 1, 2002, a  
12 privilege tax is imposed on persons engaged in the business  
13 of conducting riverboat gambling operations, based on the  
14 adjusted gross receipts received by a licensed owner from  
15 gambling games authorized under this Act at the following  
16 rates:

17 15% of annual adjusted gross receipts up to and  
18 including \$25,000,000;

19 20% of annual adjusted gross receipts in excess of  
20 \$25,000,000 but not exceeding \$50,000,000;

21 25% of annual adjusted gross receipts in excess of  
22 \$50,000,000 but not exceeding \$75,000,000;

23 30% of annual adjusted gross receipts in excess of  
24 \$75,000,000 but not exceeding \$100,000,000;

25 35% of annual adjusted gross receipts in excess of  
26 \$100,000,000.

27 Beginning July 1, 2002, a privilege tax is imposed on  
28 persons engaged in the business of conducting riverboat  
29 gambling operations, based on the adjusted gross receipts  
30 received by a licensed owner from gambling games authorized  
31 under this Act at the following rates:

1           25% of annual adjusted gross receipts up to and  
2           including \$25,000,000;

3           30% of annual adjusted gross receipts in excess of  
4           \$25,000,000 but not exceeding \$50,000,000;

5           35% of annual adjusted gross receipts in excess of  
6           \$50,000,000 but not exceeding \$75,000,000;

7           40% of annual adjusted gross receipts in excess of  
8           \$75,000,000 but not exceeding \$100,000,000;

9           45% of annual adjusted gross receipts in excess of  
10          \$100,000,000.

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

14          (b) Until January 1, 1998, 25% of the tax revenue  
15          deposited in the State Gaming Fund under this Section shall  
16          be paid, subject to appropriation by the General Assembly, to  
17          the unit of local government which is designated as the home  
18          dock of the riverboat. Beginning January 1, 1998, from the  
19          tax revenue deposited in the State Gaming Fund under this  
20          Section, an amount equal to 5% of adjusted gross receipts  
21          generated by a riverboat shall be paid monthly, subject to  
22          appropriation by the General Assembly, to the unit of local  
23          government that is designated as the home dock of the  
24          riverboat.

25          Beginning July 1, 2002, from the tax revenue deposited  
26          into the State Gaming Fund under this Section, in addition to  
27          any other amount that may be provided for in this Section, an  
28          amount equal to 1.0% of the adjusted gross receipts generated  
29          by a riverboat shall be paid monthly, subject to  
30          appropriation by the General Assembly, to the county in which  
31          that riverboat docks.

32          (c) Appropriations, as approved by the General Assembly,  
33          may be made from the State Gaming Fund to the Department of  
34          Revenue and the Department of State Police for the

1 administration and enforcement of this Act.

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

9 (c-10) Each year the General Assembly shall appropriate  
10 from the General Revenue Fund to the Education Assistance  
11 Fund an amount equal to the amount paid into the Horse Racing  
12 Equity Fund pursuant to subsection (c-5) in the prior  
13 calendar year.

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

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

29 (c-25) After the payments required under subsections  
30 (b), (c), (c-5) and (c-15) have been made, an amount equal to  
31 2% of the adjusted gross receipts of a riverboat (1) that  
32 relocates pursuant to Section 11.2, or (2) for which an  
33 owners license is initially issued after the effective date  
34 of this amendatory Act of 1999, whichever comes first, shall

1 be paid from the State Gaming Fund into the State  
2 Universities Athletic Capital Improvement Fund.

3 (d) From time to time, the Board shall transfer the  
4 remainder of the funds generated by this Act into the  
5 Education Assistance Fund, created by Public Act 86-0018, of  
6 the State of Illinois.

7 (e) Nothing in this Act shall prohibit the unit of local  
8 government designated as the home dock of the riverboat from  
9 entering into agreements with other units of local government  
10 in this State or in other states to share its portion of the  
11 tax revenue.

12 (f) To the extent practicable, the Board shall  
13 administer and collect the wagering taxes imposed by this  
14 Section in a manner consistent with the provisions of  
15 Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b,  
16 6c, 8, 9, and 10 of the Retailers' Occupation Tax Act and  
17 Section 3-7 of the Uniform Penalty and Interest Act.

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

19 Section 99. Effective date. This Act takes effect July  
20 1, 2002.