

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 Sections 2, 3, 6, 7, 11, and 13 as follows:

6 (230 ILCS 10/2) (from Ch. 120, par. 2402)

7 Sec. 2. Legislative Intent.

8 (a) This Act is intended to benefit the people of the  
9 State of Illinois by assisting economic development and  
10 promoting Illinois tourism.

11 (b) While authorization of riverboat gambling will  
12 enhance investment, development and tourism in Illinois, it  
13 is recognized that it will do so successfully only if public  
14 confidence and trust in the credibility and integrity of the  
15 gambling operations and the regulatory process is maintained.  
16 Therefore, regulatory provisions of this Act are designed to  
17 strictly regulate the facilities, persons, associations and  
18 practices related to gambling operations pursuant to the  
19 police powers of the State, including comprehensive law  
20 enforcement supervision.

21 (c) The Illinois Gaming Board established under this Act  
22 should, as soon as possible, inform each applicant for an  
23 owners license of the Board's intent to grant or deny a  
24 license.

25 (d) The purpose of competitive bidding for owners  
26 licenses is to maximize the revenue paid to this State and  
27 units of local government.

28 (Source: P.A. 86-1029.)

29 (230 ILCS 10/3) (from Ch. 120, par. 2403)

30 Sec. 3. Riverboat Gambling Authorized.

1 (a) Riverboat gambling operations and the system of  
2 wagering incorporated therein, as defined in this Act, are  
3 hereby authorized to the extent that they are carried out in  
4 accordance with the provisions of this Act.

5 (b) This Act does not apply to the pari-mutuel system of  
6 wagering used or intended to be used in connection with the  
7 horse-race meetings as authorized under the Illinois Horse  
8 Racing Act of 1975, lottery games authorized under the  
9 Illinois Lottery Law, bingo authorized under the Bingo  
10 License and Tax Act, charitable games authorized under the  
11 Charitable Games Act or pull tabs and jar games conducted  
12 under the Illinois Pull Tabs and Jar Games Act.

13 (c) Riverboat gambling conducted pursuant to this Act  
14 may be authorized upon any water within the State of Illinois  
15 or any water ~~ether--than-Lake-Miehigan~~ which constitutes a  
16 boundary of the State of Illinois. A licensee may conduct  
17 riverboat gambling authorized under this Act regardless of  
18 whether it conducts excursion cruises. A licensee may permit  
19 the continuous ingress and egress of passengers for the  
20 purpose of gambling.

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

22 (230 ILCS 10/6) (from Ch. 120, par. 2406)

23 Sec. 6. Application for Owners License.

24 (a) A qualified person may apply to the Board for an  
25 owners license to conduct a riverboat gambling operation as  
26 provided in this Act. The application shall be made on forms  
27 provided by the Board and shall contain such information as  
28 the Board prescribes, including but not limited to the  
29 identity of the riverboat on which such gambling operation is  
30 to be conducted and the exact location where such riverboat  
31 will be docked, a certification that the riverboat will be  
32 registered under this Act at all times during which gambling  
33 operations are conducted on board, detailed information

1 regarding the ownership and management of the applicant, and  
2 detailed personal information regarding the applicant.  
3 Information provided on the application shall be used as a  
4 basis for a thorough background investigation which the Board  
5 shall conduct with respect to each applicant. An incomplete  
6 application shall be cause for denial of a license by the  
7 Board.

8 (b) Applicants shall submit with their application all  
9 documents, resolutions, and letters of support from the  
10 governing body that represents the municipality or county  
11 wherein the licensee will dock.

12 (c) Each applicant shall disclose the identity of every  
13 person, association, trust or corporation having a greater  
14 than 1% direct or indirect pecuniary interest in the  
15 riverboat gambling operation with respect to which the  
16 license is sought. If the disclosed entity is a trust, the  
17 application shall disclose the names and addresses of the  
18 beneficiaries; if a corporation, the names and addresses of  
19 all stockholders and directors; if a partnership, the names  
20 and addresses of all partners, both general and limited.

21 (d) An application shall be filed with the Board by  
22 January 1 of the year preceding any calendar year for which  
23 an applicant seeks an owners license; however, applications  
24 for an owners license permitting operations on January 1,  
25 1991 shall be filed by July 1, 1990 and applications for  
26 licenses authorized under this amendatory Act of the 92nd  
27 General Assembly shall be filed by deadlines established by  
28 the Board. In the case of an owners license to be awarded  
29 through the competitive bidding process, the Board shall  
30 solicit applications by publishing an advertisement at least  
31 3 times, the first and last of which publications shall be at  
32 least 10 days apart, in trade publications, business  
33 newspapers such as the Wall Street Journal, and the  
34 newspapers that are in the top 10 in circulation in Illinois.

1 The advertisement shall state the procedure for applying for  
2 an owners license and shall state the deadline for  
3 applications. The Board shall also notify all parties who  
4 have ever applied for an owners license under this Act. An  
5 application fee of \$50,000 shall be paid at the time of  
6 filing to defray the costs associated with the background  
7 investigation conducted by the Board. If the costs of the  
8 investigation exceed \$50,000, the applicant shall pay the  
9 additional amount to the Board. If the costs of the  
10 investigation are less than \$50,000, the applicant shall  
11 receive a refund of the remaining amount. All information,  
12 records, interviews, reports, statements, memoranda or other  
13 data supplied to or used by the Board in the course of its  
14 review or investigation of an application for a license under  
15 this Act shall be privileged, strictly confidential and shall  
16 be used only for the purpose of evaluating an applicant.  
17 Such information, records, interviews, reports, statements,  
18 memoranda or other data shall not be admissible as evidence,  
19 nor discoverable in any action of any kind in any court or  
20 before any tribunal, board, agency or person, except for any  
21 action deemed necessary by the Board.

22 (e) The Board shall charge each applicant a fee set by  
23 the Department of State Police to defray the costs associated  
24 with the search and classification of fingerprints obtained  
25 by the Board with respect to the applicant's application.  
26 These fees shall be paid into the State Police Services Fund.

27 (f) The licensed owner shall be the person primarily  
28 responsible for the boat itself. Only one riverboat gambling  
29 operation may be authorized by the Board on any riverboat.  
30 The applicant must identify each riverboat it intends to use  
31 and certify that the riverboat: (1) has the authorized  
32 capacity required in this Act; (2) is accessible to disabled  
33 persons; and (3) is fully registered and licensed in  
34 accordance with any applicable laws.

1 (g) A person who knowingly makes a false statement on an  
2 application is guilty of a Class A misdemeanor.

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

4 (230 ILCS 10/7) (from Ch. 120, par. 2407)

5 Sec. 7. Owners Licenses.

6 (a) The Board shall, upon completion of the  
7 investigation required under Section 6, make a determination  
8 as to whether each applicant for an owners license is  
9 suitable for licensing ~~issue--owners--licenses--to--persons,~~  
10 ~~firms--or--corporations--which--apply--for--such--licenses--upon~~  
11 ~~payment--to--the--Board--of--the--non--refundable--license--fee--set--by~~  
12 ~~the--Board,~~ ~~upon--payment--of--a--\$25,000--license--fee--for--the~~  
13 ~~first--year--of--operation--and--a--\$5,000--license--fee--for--each~~  
14 ~~succeeding--year--and--upon--a--determination--by--the--Board--that~~  
15 ~~the--applicant--is--eligible--for--an--owners--license~~ pursuant to  
16 this Act and the rules of the Board. A person, firm or  
17 corporation is ineligible to receive an owners license if:

18 (1) the person has been convicted of a felony under  
19 the laws of this State, any other state, or the United  
20 States;

21 (2) the person has been convicted of any violation  
22 of Article 28 of the Criminal Code of 1961, or  
23 substantially similar laws of any other jurisdiction;

24 (3) the person has submitted an application for a  
25 license under this Act which contains false information;

26 (4) the person is a member of the Board;

27 (5) a person defined in (1), (2), (3) or (4) is an  
28 officer, director or managerial employee of the firm or  
29 corporation;

30 (6) the firm or corporation employs a person  
31 defined in (1), (2), (3) or (4) who participates in the  
32 management or operation of gambling operations authorized  
33 under this Act;

1 (7) (blank); or

2 (8) a license of the person, firm or corporation  
3 issued under this Act, or a license to own or operate  
4 gambling facilities in any other jurisdiction, has been  
5 revoked.

6 (b) In determining the suitability of whether--to--grant  
7 an--owners-license-to an applicant for an owners license, the  
8 Board shall consider:

9 (1) the character, reputation, experience and  
10 financial integrity of the applicants and of any other or  
11 separate person that either:

12 (A) controls, directly or indirectly, such  
13 applicant, or

14 (B) is controlled, directly or indirectly, by  
15 such applicant or by a person which controls,  
16 directly or indirectly, such applicant;

17 (2) the facilities or proposed facilities for the  
18 conduct of riverboat gambling;

19 (3) the highest prospective total revenue to be  
20 derived by the State from the conduct of riverboat  
21 gambling;

22 (4) the good faith affirmative action plan of each  
23 applicant to recruit, train and upgrade minorities in all  
24 employment classifications;

25 (5) the financial ability of the applicant to  
26 purchase and maintain adequate liability and casualty  
27 insurance;

28 (6) whether the applicant has adequate  
29 capitalization to provide and maintain, for the duration  
30 of a license, a riverboat; and

31 (7) the extent to which the applicant exceeds or  
32 meets other standards for the issuance of an owners  
33 license which the Board may adopt by rule.

34 (c) (Blank). Each-owners-license-shall-specify-the-place

1 ~~where riverboats shall operate and dock.~~

2 (d) Each applicant shall submit with his application, on  
3 forms provided by the Board, 2 sets of his fingerprints.

4 (e) The Board may issue up to 10 licenses authorizing  
5 the holders of such licenses to own riverboats. In the  
6 application for an owners license, the applicant shall state  
7 the dock at which the riverboat is based and the water on  
8 which the riverboat will be located.

9 (e-1) For the purpose of awarding licenses under this  
10 Section, the Board shall divide the State into 3 zones. Zone  
11 1 shall be comprised of a county with a population of more  
12 than 3,000,000, zone 2 shall be comprised of the counties  
13 that are contiguous to a county with a population of more  
14 than 3,000,000, and zone 3 shall be comprised of the rest of  
15 the State.

16 (e-2) After the Board makes its determination as to the  
17 suitability of applicants for a license, the Board shall  
18 notify each applicant of its determination, and the Board  
19 shall notify the applicants found to be suitable that they  
20 may bid for the license. Bids shall be expressed as a  
21 percentage of adjusted gross receipts to be paid into the  
22 State Gaming Fund, in addition to the wagering tax required  
23 to be paid under Section 13, during the period of the  
24 license. Licenses shall be awarded to the highest bidders,  
25 with at least 3 licenses being awarded in each zone. No more  
26 than 2 licenses shall be awarded within the same county in  
27 zones 2 and 3. The Board shall include time limits and any  
28 appropriate bid specifications. The Board shall award the  
29 license to the applicant whose application and bid, in the  
30 opinion of the Board, shall result in the greatest amount of  
31 revenue, in the form of wagering tax and the additional  
32 payments in accordance with the bid, for the duration of the  
33 license. Notwithstanding the other provisions of this  
34 Section, the Board may reject any bid. The Board shall notify

1 each applicant of its final decision, and shall publicly  
 2 disclose the amount of the winning bid. The amounts paid by  
 3 a successful applicant in addition to the wagering tax under  
 4 the terms of its bid shall be paid and distributed in  
 5 accordance with subsection (b-1) of Section 13.

6 (e-3) The Board shall issue a temporary license to any  
 7 licensee who loses his license under the competitive bidding  
 8 process established in this Section. The temporary license  
 9 shall be effective until the winning bidder for that license  
 10 begins riverboat gambling operations.

11 (e-4) An applicant whose bid is selected under  
 12 subsection (e-2) shall be awarded a license upon payment to  
 13 the Board of a \$25,000 license fee for the first year of  
 14 operation and a \$5,000 license fee for each succeeding year.  
 15 Each license awarded under subsection (e-2) shall be issued  
 16 for a 10-year period.

17 (e-5) Each owners license shall specify the place where  
 18 riverboats shall operate and dock.

19 (e-6) The Board may not issue a license to an applicant  
 20 for a license to conduct riverboat gambling unless, in  
 21 accordance with subsection (j), riverboat gambling has been  
 22 approved by the governing body of the appropriate unit of  
 23 local government and a referendum, if required under  
 24 subsection (j), has been held at which the electors have  
 25 approved the docking of riverboats. The Board shall issue 5  
 26 licenses to become effective not earlier than January 1,  
 27 1991. Three of such licenses shall authorize riverboat  
 28 gambling on the Mississippi River, one of which shall  
 29 authorize riverboat gambling from a home dock in the city of  
 30 East St. Louis. One other license shall authorize riverboat  
 31 gambling on the Illinois River south of Marshall County. The  
 32 Board shall issue 1 additional license to become effective  
 33 not earlier than March 1, 1992, which shall authorize  
 34 riverboat gambling on the Des-Plaines River in Will County.



1 The Board may issue 4 additional licenses to become effective  
 2 not earlier than March 1, 1992. In determining the water  
 3 upon which riverboats will operate, the Board shall consider  
 4 the economic benefit which riverboat gambling confers on the  
 5 State, and shall seek to assure that all regions of the State  
 6 share in the economic benefits of riverboat gambling.

7 In granting all licenses, the Board may give favorable  
 8 consideration to economically depressed areas of the State,  
 9 to applicants presenting plans which provide for significant  
 10 economic development over a large geographic area, and to  
 11 applicants who currently operate non-gambling riverboats in  
 12 Illinois. The Board shall review all applications for owners  
 13 licenses, and shall inform each applicant of the Board's  
 14 decision.

15 The Board may revoke the owners license of a licensee  
 16 which fails to begin conducting gambling within 15 months of  
 17 receipt of the Board's approval of the application if the  
 18 Board determines that license revocation is in the best  
 19 interests of the State.

20 (f) The first 10 owners Licenses issued under this Act  
 21 shall permit the holder to own up to 2 riverboats and  
 22 equipment thereon. A license issued before the effective date  
 23 of this amendatory Act of the 92nd General Assembly shall be  
 24 valid for a period of 3 years after the effective date of the  
 25 license.

26 (f-1) Holders of the first 10 owners licenses issued  
 27 under this Section must pay the annual license fee for each  
 28 year of the 3 years during which they are authorized to own  
 29 riverboats.

30 (g) Upon the termination, expiration, or revocation of  
 31 each of the first 10 licenses issued before the effective  
 32 date of this amendatory Act of the 92nd General Assembly,  
 33 each license shall be awarded for a 10-year period through  
 34 the competitive bidding process in accordance with subsection

1 (e-2). Upon the termination, expiration, or revocation of a  
2 license awarded for a 10-year period, the license shall be  
3 awarded for a 10-year period through the competitive bidding  
4 process in accordance with subsection (e-2).

5 (g-1) Any agreement or collusion among bidders or  
6 prospective bidders for owners licenses in restraint of  
7 freedom of competition by agreement to bid a fixed price or  
8 by any other method shall render the bids of the bidders  
9 void. Each bidder for an owners license shall accompany his  
10 or her bid with a sworn statement, or otherwise swear or  
11 affirm, that he or she has not been a party to any such  
12 agreement or collusion. A bidder found to have participated  
13 in a collusive agreement under this Section shall be  
14 prevented from ever owning a license to conduct riverboat  
15 gambling. which shall be issued for a 3-year period, all  
16 licenses are renewable annually upon payment of the fee and a  
17 determination by the Board that the licensee continues to  
18 meet all of the requirements of this Act and the Board's  
19 rules. However, for licenses renewed on or after May 1,  
20 1998, renewal shall be for a period of 4 years, unless the  
21 Board sets a shorter period.

22 (h) An owners license shall entitle the licensee to own  
23 up to 2 riverboats. A licensee shall limit the number of  
24 gambling participants to 1,200 for any such owners license. A  
25 licensee may operate both of its riverboats concurrently,  
26 provided that the total number of gambling participants on  
27 both riverboats does not exceed 1,200. Riverboats licensed to  
28 operate on the Mississippi River and the Illinois River south  
29 of Marshall County shall have an authorized capacity of at  
30 least 500 persons. Any other riverboat licensed under this  
31 Act shall have an authorized capacity of at least 400  
32 persons.

33 (i) A licensed owner is authorized to apply to the Board  
34 for and, if approved therefor, to receive all licenses from

1 the Board necessary for the operation of a riverboat,  
 2 including a liquor license, a license to prepare and serve  
 3 food for human consumption, and other necessary licenses.  
 4 All use, occupation and excise taxes which apply to the sale  
 5 of food and beverages in this State and all taxes imposed on  
 6 the sale or use of tangible personal property apply to such  
 7 sales aboard the riverboat.

8 (j) The Board may issue a license authorizing a  
 9 riverboat to dock in a municipality ~~or approve a relocation~~  
 10 ~~under Section 11-2~~ only if, prior to the issuance of the  
 11 license:

12 (1) a petition is filed in accordance with Article  
 13 28 of the Election Code seeking submission of the  
 14 question "Shall riverboat gambling be permitted in (name  
 15 of municipality)?" to the electors of the municipality,  
 16 the question is submitted to the electors of the  
 17 municipality in accordance with Article 28 of the  
 18 Election Code, and the question is approved by a majority  
 19 of the electors voting on the question in the election at  
 20 which the question is submitted, except as follows:

21 (A) If the docking of gambling riverboats is  
 22 sought in a municipality at a location that is  
 23 within zone 1, the question under this item (1)  
 24 shall name the township (rather than the  
 25 municipality) in which the docking of gambling  
 26 riverboats is sought to be permitted and the  
 27 question must be submitted to and approved by a  
 28 majority of the electors of the township (rather  
 29 than the municipality) in which the docking of  
 30 gambling riverboats is sought to be permitted.

31 (B) A referendum under this item (1) is not  
 32 required in the case of a license authorizing a  
 33 riverboat to dock in a municipality with more than  
 34 1,000,000 inhabitants.

1           (2) in the case of any license issued under this  
 2 Act, or approval, the governing body of the municipality  
 3 in which the riverboat will dock has by a majority vote  
 4 approved the docking of riverboats in the municipality.

5           The Board may issue a license authorizing a riverboat to  
 6 dock in areas of a county outside any municipality ~~or approve~~  
 7 ~~a relocation--under--Section--11.2~~ only if, prior to the  
 8 issuance of the license:

9           (i) a petition is filed in accordance with Article  
 10 28 of the Election Code seeking submission of the  
 11 question "Shall riverboat gambling be permitted in (name  
 12 of county)?" to the electors of the county, the question  
 13 is submitted to the electors of the county in accordance  
 14 with Article 28 of the Election Code, and the question is  
 15 approved by a majority of the electors voting on the  
 16 question in the election at which the question is  
 17 submitted; however, in the case of a license authorizing  
 18 a riverboat to dock in an unincorporated area of a county  
 19 that is divided into townships, the question under this  
 20 item (i) must name the township (rather than the county)  
 21 in which the docking of gambling riverboats is sought to  
 22 be permitted and the question must be submitted to and  
 23 approved by a majority of the electors of the township  
 24 (rather than the county) in which the docking of gambling  
 25 riverboats is sought to be permitted; and

26           (ii) in the case of any license issued under this  
 27 Act or approval, the governing body of the county has by  
 28 a majority vote approved of the docking of riverboats  
 29 within such areas.

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

31 (230 ILCS 10/11) (from Ch. 120, par. 2411)  
 32 Sec. 11. Conduct of gambling. Gambling may be conducted  
 33 by licensed owners aboard riverboats, subject to the

1 following standards:

2 (1) A licensee may conduct riverboat gambling  
3 authorized under this Act regardless of whether it  
4 conducts excursion cruises. A licensee may permit the  
5 continuous ingress and egress of passengers for the  
6 purpose of gambling.

7 (2) (Blank).

8 (3) Minimum and maximum wagers on games shall be  
9 set by the licensee.

10 (4) Agents of the Board and the Department of State  
11 Police may board and inspect any riverboat at any time  
12 for the purpose of determining whether this Act is being  
13 complied with. Every riverboat, if under way and being  
14 hailed by a law enforcement officer or agent of the  
15 Board, must stop immediately and lay to.  Holders of  
16  licenses to conduct riverboat gambling shall pay the  
17  State Police the actual cost of inspection under this  
18  Section.

19 (5) Employees of the Board shall have the right to  
20 be present on the riverboat or on adjacent facilities  
21 under the control of the licensee.

22 (6) Gambling equipment and supplies customarily  
23 used in conducting riverboat gambling must be purchased  
24 or leased only from suppliers licensed for such purpose  
25 under this Act.

26 (7) Persons licensed under this Act shall permit no  
27 form of wagering on gambling games except as permitted by  
28 this Act.

29 (8) Wagers may be received only from a person  
30 present on a licensed riverboat. No person present on a  
31 licensed riverboat shall place or attempt to place a  
32 wager on behalf of another person who is not present on  
33 the riverboat.

34 (9) Wagering shall not be conducted with money or

1 other negotiable currency.

2 (10) A person under age 21 shall not be permitted  
3 on an area of a riverboat where gambling is being  
4 conducted, except for a person at least 18 years of age  
5 who is an employee of the riverboat gambling operation.  
6 No employee under age 21 shall perform any function  
7 involved in gambling by the patrons. No person under age  
8 21 shall be permitted to make a wager under this Act.

9 (11) Gambling excursion cruises are permitted only  
10 when the waterway for which the riverboat is licensed is  
11 navigable, as determined by the Board in consultation  
12 with the U.S. Army Corps of Engineers. This paragraph  
13 (11) does not limit the ability of a licensee to conduct  
14 gambling authorized under this Act when gambling  
15 excursion cruises are not permitted.

16 (12) All tokens, chips or electronic cards used to  
17 make wagers must be purchased from a licensed owner  
18 either aboard a riverboat or at an onshore facility which  
19 has been approved by the Board and which is located where  
20 the riverboat docks. The tokens, chips or electronic  
21 cards may be purchased by means of an agreement under  
22 which the owner extends credit to the patron. Such  
23 tokens, chips or electronic cards may be used while  
24 aboard the riverboat only for the purpose of making  
25 wagers on gambling games.

26 (13) Notwithstanding any other Section of this Act,  
27 in addition to the other licenses authorized under this  
28 Act, the Board may issue special event licenses allowing  
29 persons who are not otherwise licensed to conduct  
30 riverboat gambling to conduct such gambling on a  
31 specified date or series of dates. Riverboat gambling  
32 under such a license may take place on a riverboat not  
33 normally used for riverboat gambling. The Board shall  
34 establish standards, fees and fines for, and limitations

1 upon, such licenses, which may differ from the standards,  
 2 fees, fines and limitations otherwise applicable under  
 3 this Act. All such fees shall be deposited into the  
 4 State Gaming Fund. All such fines shall be deposited  
 5 into the Education Assistance Fund, created by Public Act  
 6 86-0018, of the State of Illinois.

7 (14) In addition to the above, gambling must be  
 8 conducted in accordance with all rules adopted by the  
 9 Board.

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

11 (230 ILCS 10/13) (from Ch. 120, par. 2413)

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

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

16 Beginning January 1, 1998, a privilege tax is imposed on  
 17 persons engaged in the business of conducting riverboat  
 18 gambling operations, based on the adjusted gross receipts  
 19 received by a licensed owner from gambling games authorized  
 20 under this Act at the following rates:

21 15% of annual adjusted gross receipts up to and  
 22 including \$25,000,000;

23 20% of annual adjusted gross receipts in excess of  
 24 \$25,000,000 but not exceeding \$50,000,000;

25 25% of annual adjusted gross receipts in excess of  
 26 \$50,000,000 but not exceeding \$75,000,000;

27 30% of annual adjusted gross receipts in excess of  
 28 \$75,000,000 but not exceeding \$100,000,000;

29 35% of annual adjusted gross receipts in excess of  
 30 \$100,000,000.

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

1           (b) Until January 1, 1998, 25% of the tax revenue  
 2 deposited in the State Gaming Fund under this Section shall  
 3 be paid, subject to appropriation by the General Assembly, to  
 4 the unit of local government which is designated as the home  
 5 dock of the riverboat. Beginning January 1, 1998, from the  
 6 tax revenue deposited in the State Gaming Fund under this  
 7 Section, an amount equal to 5% of adjusted gross receipts  
 8 generated by a riverboat shall be paid monthly, subject to  
 9 appropriation by the General Assembly, to the unit of local  
 10 government that is designated as the home dock of the  
 11 riverboat.

12           (b-1) In addition to the tax payable under this Section,  
 13 a licensed owner shall pay to the Board a percentage of its  
 14 adjusted gross receipts equal to its bid under Section 7 in  
 15 the same manner as taxes are paid under subsection (a).  
 16 Payments made under this subsection (b-1) shall be  
 17 distributed as follows:

18           (i) Twenty-five percent shall be paid, subject to  
 19 appropriation, to the unit of local government that is  
 20 designated as the home dock of the riverboat.

21           (ii) Seventy-five percent shall be paid into the  
 22 General Revenue Fund.

23           (c) Appropriations, as approved by the General Assembly,  
 24 may be made from the State Gaming Fund to the Department of  
 25 Revenue and the Department of State Police for the  
 26 administration and enforcement of this Act.

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

34           ~~(e-10)--Each--year--the--General--Assembly--shall--appropriate~~



1 from--the--General--Revenue--Fund--to--the--Education--Assistance  
 2 Fund--an--amount--equal--to--the--amount--paid--into--the--Horse--Racing  
 3 Equity--Fund--pursuant--to--subsection--(c-5)--in--the--prior  
 4 calendar--year.

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

15 (c-20)--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--to--each--home--rule  
 18 county--with--a--population--of--over--3,000,000--inhabitants  
 19 pursuant--to--subsection--(c-15)--in--the--prior--calendar--year.

20 (c-25)--After--the--payments--required--under--subsections  
 21 (b),--(c),--(c-5)--and--(c-15)--have--been--made,--an--amount--equal--to  
 22 2%--of--the--adjusted--gross--receipts--of--a--riverboat--(1)--that  
 23 relocates--pursuant--to--Section--11.2,--or--(2)--for--which--an  
 24 owners--license--is--initially--issued--after--the--effective--date  
 25 of--this--amendatory--Act--of--1999,--whichever--comes--first,--shall  
 26 be--paid--from--the--State--Gaming--Fund--into--the--State  
 27 Universities--Athletic--Capital--Improvement--Fund.

28 (d) From time to time, the Board shall transfer the  
 29 remainder of the funds generated by this Act into the  
 30 Education Assistance Fund, created by Public Act 86-0018, of  
 31 the State of Illinois.

32 (e) Nothing in this Act shall prohibit the unit of local  
 33 government designated as the home dock of the riverboat from  
 34 entering into agreements with other units of local government

1 in this State or in other states to share its portion of the  
2 tax revenue.

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

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

10 (230 ILCS 10/11.2 rep.)

11 Section 10. The Riverboat Gambling Act is amended by  
12 repealing Section 11.2.

13 (230 ILCS 5/54 rep.)

14 Section 15. The Illinois Horse Racing Act of 1975 is  
15 amended by repealing Section 54.

16 Section 99. Effective date. This Act takes effect upon  
17 becoming law.