

ILLINOIS REGISTER

ILLINOIS RACING BOARD

NOTICE OF ADOPTED AMENDMENTS

- 1) Heading of the Part: Admissions and Credentials
- 2) Code Citation: 11 Ill. Adm. Code 1428
- 3)

<u>Section Numbers:</u>	<u>Proposed Actions:</u>
1428.90	Repealed
1428.190	Amendment
1428.210	Amendment
- 4) Statutory Authority: Authorized by Section 9(b) of the Illinois Horse Racing Act of 1975 [230 ILCS 5/9(b)].
- 5) Effective Date of Rule: immediate upon adoption
- 6) Does this rulemaking contain an automatic repeal date? No
- 7) Does this rulemaking contain incorporations by reference? No
- 8) A copy of the adopted amendments, including any material incorporated by reference, is on file in the agency's central office and is available for public inspection.
- 9) Notice of Proposal Published in the *Illinois Register*: 48 Ill. Reg. 8464; June 14, 2024
- 10) Has JCAR issued a Statement of Objections to this rule? No
- 11) Differences between Proposal and Final Version: No changes were made.
- 12) Have all the changes agreed upon by the agency and JCAR been made as indicated in the letter issued by JCAR? Yes
- 13) Will this proposed rulemaking replace any emergency rule currently in effect? No
- 14) Are there any other rulemakings pending on this Part? No
- 15) Summary and Purpose of Rulemaking: This proposed rulemaking updates Administrative Code Part 1428 to remove language referencing the outdated practice of issuing admission tickets, corrects the amount of admission tax paid by the track operator to reflect the current amount of 15 cents, and changes when a person may be admitted to the track without paying admission from after the 7th race to after the 6th race to ensure the rules are uniform.

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- 16) Information and questions regarding this adopted rule shall be directed to:

Bob Denneen
Illinois Racing Board
555 West Monroe
Suite 1700-S
Chicago, Illinois 60661

(312) 814-5017
Bob.Denneen@Illinois.gov

The full text of the Adopted Amendments begins on the next page.

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TITLE 11: ALCOHOL, HORSE RACING, LOTTERY, AND VIDEO GAMING
SUBTITLE B: HORSE RACING
CHAPTER I: ILLINOIS RACING BOARD
SUBCHAPTER g: RULES AND REGULATIONS OF HORSE RACING
(THOROUGHBRED)

PART 1428
ADMISSIONS AND CREDENTIALS

Section	
1428.10	Admissions Tax
1428.20	Admission Records
1428.30	Weekly Remittance of Tax
1428.40	Admission Statements
1428.50	Delivery of Reports
1428.60	Board Approval of Tickets and Credentials
1428.70	Control Numbers
1428.80	Revocation of Tickets, Credentials
1428.90	Notice of State Tax <u>(Repealed)</u>
1428.100	Credential and Ticket Specimens
1428.110	Gate Cards
1428.120	Tax Exempt Credentials
1428.130	Report on Tax Exempt Credentials (Repealed)
1428.140	Concessionaires, Employees Credentials
1428.150	Requisitions for Passes
1428.160	Tax Exempt Credentials Report (Repealed)
1428.170	Summary of Tickets and Credentials
1428.180	Track Responsible for Credentials
1428.190	Board Access to Records
1428.200	Turnstiles and Electronic Scanning Devices
1428.210	Admission to Track
1428.220	Revocation of Credentials
1428.230	Admissions for Licensees
1428.240	Intertrack Wagering Location Licensee Admission Fees

AUTHORITY: Authorized by Section 9(b) of the Illinois Horse Racing Act of 1975 [230 ILCS 5].

SOURCE: Published in Rules and Regulations of Horse Racing (original date not cited in publication); amended March 14, 1975, filed and effective March 27, 1975; codified at 5 Ill. Reg.

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11002; amended at 14 Ill. Reg. 17633, effective October 16, 1990; amended at 14 Ill. Reg. 20042, effective December 4, 1990; emergency amendment at 17 Ill. Reg. 3683, effective March 4, 1993, for a maximum of 150 days; amended at 17 Ill. Reg. 14049, effective August 16, 1993; amended at 19 Ill. Reg. 17187, effective January 1, 1996; amended at 31 Ill. Reg. 15103, effective November 1, 2007; amended at 35 Ill. Reg. 8508, effective May 23, 2011; amended at 41 Ill. Reg. 4355, effective April 7, 2017; amended at 48 Ill. Reg. 18286, effective Dec 12 2024.

Section 1428.90 Notice of State Tax ~~(Repealed)~~

~~The following shall be printed on all taxable admission tickets and credentials including complimentary, service charge and/or reduced rates of admission: "state tax 40 cents."~~

~~(Editor's Note: Section 25 of the Illinois Horse Racing Act of 1975 (Ill. Rev. Stat. 1979, ch. 8, par. 37-25) now provides for an admission tax of 15 cents instead of 40 cents)~~

(Source: Repealed at 48 Ill. Reg. 18286, effective Dec 12 2024)

Section 1428.190 Board Access to Records

- a) Representatives of the Board shall have access to all payrolls and other supporting evidence to verify the eligibility of all holders of tax exempt ~~tickets and/or~~ credentials.
- b) The operator shall be subject to the payment of 1540 cents ~~Statestate~~ tax on all disallowed tax exempt ~~tickets or~~ credentials, issued, requisitioned or unaccounted for by the operator. Additional assessment for unaccounted and disallowed tax exempt ~~tickets or~~ credentials will be computed on the basis of 1540 cents for each such ticket multiplied by the number of racing days granted to the operator or on a daily usage basis if certified to by a Certified Public Accountant. See 230 ILCS 5/25(a).

~~(Editor's Note: Section 25 of the Illinois Horse Racing Act of 1975 (Ill. Rev. Stat. 1979, ch. 8, par. 37-25) now provides for an admission tax of 15 cents instead of 40 cents)~~

(Source: Amended at 48 Ill. Reg. 18286, effective Dec 12 2024)

Section 1428.210 Admission to Track

- a) No person shall be admitted to any race track after the admission gates have been

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manned and until the ~~sixth~~~~seventh~~ race is run, except by tax exempt ~~ticket or~~ credentials or the payment of ~~1540~~ cents ~~Statestate~~ tax. See 230 ILCS 5/25(a).

- b) The operator must employ methods and procedures in coordination with the start of manning admission gates each day to conduct a thorough check of admission enclosure areas allowing only those persons to remain who produce tax exempt credentials of admission. All others shall be escorted to the gate and readmitted only through turnstiles on admissions subject to ~~1540~~ cents ~~Statestate~~ tax.

~~(Editor's Note: Section 25 of the Illinois Horse Racing Act of 1975 (Ill. Rev. Stat. 1979, ch. 8 par. 37-25) now provides for an admission tax of 15 cents instead of 40 cents)~~

(Source: Amended at 48 Ill. Reg. 18286, effective Dec 12 2024)