

ILLINOIS REGISTER
ILLINOIS RACING BOARD
NOTICE OF ADOPTED RULES

**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
1428.100	Credential and Ticket Specimens
1428.110	Gate Cards
1428.120	Tax Exempt Credentials
1428.140	Concessionaires, Employees Credentials
1428.150	Requisitions for Passes
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

Section 1428.10 Admissions Tax

- a) The race track operator shall pay to the Board at such time or times as the Board shall prescribe, the sum of 15 cents for each person entering the grounds or enclosure of the race track operator upon a ticket of admission. If tickets are issued for more than one day, then the sum of 15 cents shall be paid for each person using the ticket each day that the ticket is used. No charge shall be made on tickets issued to and in the name of directors, officers, partners, agents or employees of the race track operator, or to owners, trainers and drivers and their employees, or to any person or persons entering the grounds for the transaction of business in connection with the race meeting. No charge shall be made on tax exempt tickets of admission issued by the Board.

- b) Pursuant to subsection (a), the State Director of Mutuels shall direct and supervise the conduct of the admissions department during each race meeting. The State Director shall be empowered to direct the race track operator to adopt, subject to the approval of the Board, procedures, methods and systems as may be deemed necessary to ensure strict compliance with the rules and regulations of the Board.

ILLINOIS REGISTER
ILLINOIS RACING BOARD
NOTICE OF ADOPTED RULES

- c) Intertrack wagering location licensees shall pay to the Board, within 48 hours, any admission taxes due to local municipalities and counties.
- d) The Board shall remit monthly any admission taxes due to local municipalities and counties.

Section 1428.20 Admission Records

The race track operator shall keep accurate books and records showing total attendance, admissions, both paid and complimentary, the number of taxable and tax free admissions and the gross receipts from admissions for each racing day of a meeting. These books and records shall be open to the Board and its duly authorized representatives for examinations and checks to ascertain the amount of taxes due and whether or not such taxes have been paid.

Section 1428.30 Weekly Remittance of Tax

As prescribed by the Board, the admissions tax shall be paid to the Board weekly. The operator shall include a statement attested to by the operator's treasurer, comptroller or designees that itemizes admissions and admission tax payable using a form prescribed by the Board, showing the total attendance, the number of admissions (both paid and complimentary), and the number of taxable and tax free admissions for each day of the preceding week.

Section 1428.40 Admission Statements

Each race track operator must prepare daily an itemized, certified admission statement showing:

- a) A summary, separating clubhouse and grandstand, showing the number of fully paid admissions, complimentary admissions, service charge tickets and tax free admission for officials, corporation officers, press, horsemen, employees, racing officials and/or other persons entering on tax exempt admissions; also, the total amount from fully paid tickets, from complimentary or service charge tickets, and all other amounts received on account of admissions or taxes and the totals therefrom of the amount due the federal government and the amount due the state on account of the 40 cents admission ticket tax.
- b) Such summary shall also include a report of the daily turnstile reconciliations with the actual count using number and location of turnstiles, with notations listing discrepancies, if any.

Section 1428.50 Delivery of Reports

All such reports shall be delivered to the Board before 2 p.m. on the following day, when day programs are run, and before 6 p.m. on the following day, when night programs are

ILLINOIS REGISTER
ILLINOIS RACING BOARD
NOTICE OF ADOPTED RULES

run. The weekly reports previously mentioned shall be a complete consolidation of all daily reports.

Section 1428.60 Board Approval of Tickets and Credentials

The Secretary of the Board must approve all race track operators' proposed tickets and credentials before an order can be placed with a printer or supplier.

Section 1428.70 Control Numbers

All tax exempt tickets or credentials of admission for a race meeting shall be designed to include a serial or control number and code letter or number designating classification. These credentials and/or tickets are to be designed so that they cannot be used for admission more than once on any one racing day and applicable only to the current racing day.

Section 1428.80 Revocation of Tickets, Credentials

All tax exempt tickets and credentials shall carry in bold type: "Not transferable and will be revoked if transferred."

Section 1428.90 Notice of State Tax

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)

Section 1428.100 Credentials and Ticket Specimens

The operator shall require each printer or other supplier to file with the Board certified copies of all manifests, showing serial number and the various types of admission tickets and credentials, including tax exempt and taxable, furnished to the track immediately after they are ordered.

Section 1428.110 Gate Cards

Each operator must file a certified gate card, showing in complete detail specimen tickets and credentials, with the Secretary of the Board at least 10 days before the opening of a race meeting. Said tickets and credentials must be approved by the Board Secretary before they can be sold or distributed by the operator.

ILLINOIS REGISTER
ILLINOIS RACING BOARD
NOTICE OF ADOPTED RULES

Section 1428.120 Tax Exempt Credentials

The racing secretary shall issue tax exempt credentials of admissions only to those persons showing a current license or receipt therefore, and such others as may be authorized by the Secretary of the Board.

Section 1428.140 Concessionaires, Employees Credentials

Designated employees and officials of the race track operator may issue tax exempt credentials for employee admission, subject to requirements, restrictions and limitations as set forth in each respective classification as follows:

- a) Regular employees' tax exempt admission credentials shall be issued only to persons directly on the operator's payroll, and actively employed during the race meeting.
- b) Concessionaire tax exempt admission credentials shall be issued only to persons actually on concessionaire payroll and working during the race meeting. Concession tax exempt employee credentials shall be issued only with the use of a large round identification button, provided by the concessionaire, showing the employee's concession number and name. Said button shall be attached to garment and prominently worn.

Section 1428.150 Requisitions for Passes

- a) Designated employees and officials of the operator and in behalf of the operator, must file requisitions with the secretary of the Board in order to obtain authorization for the issuance of tax exempt tickets or credentials of admission to members of the working press, service employees, officials, and to persons having official business at the track during a race meeting. Said requisition prescribed by the secretary of the Board shall be submitted in duplicate under the signature of the head of the department along with duplicate listing of passes requested, and shall be subject to approval by the secretary of the Board.
- b) The following requirements, restrictions and limitations shall be observed in the issuance of tax exempt admission credentials in the classification as hereinafter set forth.
 - 1) Service employees' tax exempt admission credentials shall be issued only to persons actually engaged in providing service at a race meeting for a contractor, service company, public utility or others employed during a race meeting. Request for credentials must be made on purveyor's official stationery under duly authorized signature setting forth the name of each such employee, duties and justification for each pass requested.

ILLINOIS REGISTER
ILLINOIS RACING BOARD
NOTICE OF ADOPTED RULES

- 2) Business tax exempt admission credentials may only be issued to persons having official business at the track during racing hours and not classified as service employees. Requests for such credentials must be made on company or agency official stationery under the signature of ranking official, setting forth the name of each person for whom a pass is requested, along with duties and justification.
- 3) Press tax exempt credentials may only be issued to members of the working press when requested on the publications' official stationery under the signature of the editor or manager. All requests shall be subject to limitations based on circulation.
- 4) Official tax exempt credentials may only be issued to corporate officials and directors of the track, racing officials and to such others which are supported with proper justifications.

Section 1428.170 Summary of Tickets and Credentials

A summary shall be prepared by the operator and/or employees of the Board indicating by classification the amount of tax exempt tickets or credentials printed, issued, voided and on hand in each instance. Said summaries are to be submitted to the Board on the closing day of each racing meet.

Section 1428.180 Track Responsible for Credentials

- a) The operator and his duly appointed issuing agents and/or employees issuing tax exempt credentials in behalf of the Board shall be held accountable for all tax exempt tickets and credentials received, issued, voided and on hand until the final audit has been completed by representatives of the Board.
- b) All unissued and voided tax exempt tickets and credentials shall be retained until they are released by the Secretary of the Board. Upon release, they are to be destroyed by burning.

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 40 cents state 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 40 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.

ILLINOIS REGISTER
ILLINOIS RACING BOARD
NOTICE OF ADOPTED RULES

(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)

Section 1428.200 Turnstiles and Electronic Scanning Devices

All gates for the admission of patrons shall have turnstiles equipped with meters or electronic scanning devices, and the turnstiles or electronic scanning devices must be numbered consecutively or have other means of individual identification. The race track operator shall test the equipment at the opening of each racing day. The test is to be made under the supervision and direction of the Board or such agents as the Board may appoint. A daily reconciliation is to show a beginning reading and final reading of each device, the total admitted, and also a classified breakdown of all types of admittance. The operator must employ methods, subject to the approval of the Board, to record serial numbers and code letters or numbers each day a tax exempt ticket or credential is used for admittance, in order to substantiate all tax exempt admissions.

Section 1428.210 Admission to Track

- a) No person shall be admitted to any race track after the admission gates have been manned and until the seventh race is run, except by tax exempt ticket or credentials or the payment of 40 cents state tax.
- 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 40 cents state tax.

(Editor's Note: Section 24 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)

Section 1428.220 Revocation of Credentials

- a) It shall be the duty of each operator to revoke and take up all tax exempt tickets and/or credentials immediately of all employees who have been terminated or leave employment and all others whose admission credentials have been revoked by the track operator, and/or the Board. All such tickets and/or credentials shall be submitted to the Board's admission revenue representative.
- b) Two copies of each revocation order, prescribed by the Board, duly signed by the head of the department authorizing revocation, shall be submitted to the Board's admission revenue representative. Said order shall state reasons for revocation.

ILLINOIS REGISTER
ILLINOIS RACING BOARD
NOTICE OF ADOPTED RULES

Section 1428.230 Admissions for Licensees

All persons licensed by the Board who are engaged in the activities at a race meeting for which they are licensed shall be entitled to a tax exempt admission credential under the classification of license issued. If any person is licensed in more than one classification, only one admission credential shall be issued regardless of multiple licensing.

Section 1428.240 Intertrack Wagering Location Licensee Admission Fees

- a) Each intertrack wagering location licensee that is subject to an admission fee pursuant to Section 27 of the Illinois Horse Racing Act of 1975 [230 ILCS 5/27] shall remit such fee to the Board within 48 hours after receipt.
- b) Each intertrack wagering location licensee may install turnstiles to determine the total number of patrons admitted to its facility each day. Said turnstiles shall conform to the provisions of Section 1428.200. In the absence of per capita collection upon patron admission, each intertrack wagering location licensee shall calculate its daily patron attendance by dividing its daily handle by the intertrack per capita wager as published in the most recent Illinois Racing Board Annual Report.

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. 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. _____, effective April 7, 2017.