



ILLINOIS GAMING BOARD

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Illinois Gaming Board guidance for video gaming licensees regarding the Cook County Gambling Machine Tax Ordinance

Terminal Operators and Licensed Establishments have asked for the Board's guidance concerning payment of the fines issued by Cook County. Specifically, there are concerns that certain actions might violate the Board's inducement policy including if the Operator pays a fine/penalty in full, appears at an administrative hearing on behalf of both the Operator and the Licensed Establishment or attempts to negotiate a settlement with Cook County. It is the Board's position that:

Tax Imposed under Cook Co. Ordinance 12-O-62 (Sect. 74. 628)

- The \$200 per VGT fee **must be split equally** to be consistent with the Video Gaming Act and the IGB posted inducement policy.

Violations/penalties Cook Co. Ordinance 12-O-62 (Sect. 74. 634(a)(2))

- Any penalty/fine **must be split equally** to be consistent with the Video Gaming Act and the IGB posted inducement policy.

Terminal Operator filing an appearance at administrative hearing concerning a fine/penalty

- A Terminal Operator can file an appearance and pay the fine to conclude the hearing/violation. However the Operator must collect and document the collection of the location's share of the fine/penalty.

Registration Ordinance 12-O-62 (Sect. 74. 627) (Sect. 74 634(a)(1): Failure to Register)

- It is our position that the Terminal Operator must pay 50% for any penalty/fine to be consistent with the Video Gaming Act and the IGB posted inducement policy.