

ORDINANCE NO. 2643

**AN ORDINANCE
AMENDING CHAPTER 34 OF THE RANTOUL CODE BY ADDING
A NEW ARTICLE IX, ENTITLED "GAMING TERMINAL OPERATOR TAX"**

**VILLAGE OF RANTOUL
CHAMPAIGN COUNTY, ILLINOIS**

CERTIFICATE OF PUBLICATION

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Village Clerk

ARTICLE IX – GAMING TERMINAL OPERATOR TAX

Sec. 34-200. – Title.

The tax imposed by this article shall be known as the “Gaming Terminal Operator Tax” and is imposed in addition to all other taxes imposed by the Village, the State, or any other Municipal Corporation or political subdivision thereof.

Sec. 34-201 – Definitions.

The following defined words and phrases shall have the following meaning throughout this Article IX:

“Video Gaming Terminal” means any electronic video game machine that, upon insertion of cash, electronic cards or vouchers, or any combination thereof, is available to play or simulate the play of a video game, including but not limited to video poker, line up, and blackjack, as authorized by the Illinois Gaming Board utilizing a video display and microprocessors in which the player may receive free games or credits that can be directly or indirectly redeemed for cash or other thing of value. The term does not include a machine that directly dispenses coins, cash, or tokens or is for amusement purposes only.

“Terminal Operator” means an individual, partnership, corporation, or limited liability company that is licensed under the Video Gaming Act that owns, services, and maintains video gaming terminals for placement in licensed establishments, licensed truck stop establishments, licensed large truck stop establishments, licensed fraternal establishments, or licensed veterans establishments.

Sec. 34-202 – Imposition.

- (a) There is hereby levied and imposed upon Terminal Operators an annual, nonrefundable, tax of one thousand dollars (\$1,000.00) per Video Gaming Terminal located within the Village.
- (b) The ultimate incident of the liability for payment of the tax shall be borne by the Terminal Operator.
- (c) The tax herein levied and imposed shall be paid in addition to any and all other taxes and charges. It shall be the duty of the Terminal Operator to pay over to the village comptroller the tax under procedures prescribed by the village comptroller, or as otherwise provided in this article.

Sec. 34-203 – Books and records.

The village comptroller may enter the premises of any establishment in which a Video Gaming Terminal is located for inspection to effectuate the proper administration of this article and to assure the enforcement of the collection of the tax levied and imposed hereunder. It shall be unlawful for any person to prevent, hinder, or interfere

with the village comptroller in the discharge of such village comptroller's duties and the enforcement of this article.

Sec. 34-204 – Transmittal of tax revenue.

- (a) Each Terminal Operator shall file tax returns documenting each Video Gaming Terminal within the Village on or before May 1 of each year.
- (b) Tax payments shall be in accordance with the provisions of this article. At the time of filing such tax returns, the Terminal Operator shall pay to the Village all taxes due for the annual period commencing May 1 to which such tax return applies.
- (c) If for any reason any tax is not paid when due, a penalty in an amount equal to ten percent (10%) of the tax due shall be added and collected.

Sec. 34-205 – Collection.

Whenever any Terminal Operator shall fail to pay any tax or penalty as herein levied and imposed, the village comptroller shall bring or cause to be brought an action to enforce the payment of any such tax or penalty on behalf of the Village in any court of competent jurisdiction.

Sec. 34-206 – Proceeds of tax and fines.

All proceeds resulting from the imposition of the tax imposed under this article, including penalties, shall be paid into the treasury of the Village and shall be credited to and deposited in the corporate fund of the Village.

Sec. 34-207 – Violations

In addition to the other provisions of this article, any person or entity found guilty of violating, disobeying, omitting, neglecting, refusing to comply with, or resisting or opposing the enforcement of any of the provisions of this article, except when otherwise specifically provided, shall, upon conviction thereof, be subject to penalties as provided in section 1-23 of this Code.