

2025 UPDATE WAGERING IN ILLINOIS



COMMISSION ON GOVERNMENT
FORECASTING AND ACCOUNTABILITY

*Commission on Government
Forecasting and Accountability*

COMMISSION CO-CHAIRS

Senator David Koehler
Representative C.D. Davidsmeyer

SENATE

Omar Aquino
Donald DeWitte
Seth Lewis
Elgie Sims
Dave Syverson

HOUSE

Sonya Harper
Elizabeth Hernandez
Anna Moeller
Joe Sosnowski
Travis Weaver

EXECUTIVE DIRECTOR

Clayton Klenke

DEPUTY DIRECTOR

Laurie Eby

REVENUE MANAGER

Eric Noggle

AUTHOR OF REPORT

Ally O'Malley

EXECUTIVE SECRETARY

Briana Stafford

TABLE OF CONTENTS

WAGERING IN ILLINOIS: 2025 UPDATE ***October 2025***

	<u>PAGE</u>
EXECUTIVE SUMMARY	i
OVERVIEW OF GAMING IN ILLINOIS	1
<u>Overview Figures:</u>	
1 State Gaming Revenue History by Source	2
2 Source of Gaming-Related “State” Revenues in Illinois	3
3 The Status of Illinois Gaming, Based on Revenue, Gaming Hold, & Per Capita Spending	4
CASINO GAMBLING	7
<u>Casino Gambling Related Figures</u>	
4 Illinois Casino Adjusted Gross Receipts (FY 2020 – FY 2025)	13
5 Illinois Casino Admissions (FY 2020 – FY 2025)	13
6 Total Tax Revenue Generated from Illinois Casinos (FY 2020 – FY 2025)	14
7 State Tax Revenue Generated from Illinois Casinos (FY 2020 – FY 2025)	14
8 Local Tax Revenue Generated from Illinois Casinos (FY 2020 – FY 2025)	14
9 State Gaming Transfer Amounts to the General Funds (FY 2020 – FY 2025)	15
10 Adjusted Gross Receipts of Illinois Casinos	16
11 Illinois Casino Adjusted Gross Receipts	17
12 Annual Percent Change of Casino State Revenues	18
13 Operating Tax Rates for Illinois Casinos (FY 2020 – FY 2025)	18
14 FY 2025 AGR Statistics	19
15 Adjusted Gross Receipts of Casinos for Illinois and Bordering States	20
16 Adjusted Gross Receipts of Indiana Casinos	21
17 Adjusted Gross Receipts of Missouri Casinos	22
18 Adjusted Gross Receipts of Iowa Casinos	23
19 Summary of the Top AGR Generating Casinos in Great Lakes Region	29
20 Summary of the Top Racetrack Casinos in Great Lakes Region	31
VIDEO GAMING	33
<u>Video Gaming Related Figures:</u>	
21 Distribution of Average NTI Per Terminal Per Day	37
22 Video Gaming Terminals in Operation in Illinois	38
23 Video Gaming Statistics Grouped by Number of Terminals per Location	38
24 Illinois Video Gaming Statistics by Fiscal Year	39
25 Net Terminal Income Collected from Video Gaming Terminals	40
26 Tax Revenue Collected from Video Gaming Terminals	40
27 Video Gaming Statistics by Illinois County	41
28 Video Gaming Statistics per County Population	42
29 Video Gaming Statistics by County Ranking	43
30 Top Municipalities with Video Gaming	44
31 Highest Populated Municipalities without Video Gaming	46
32 AGR of IL Casinos vs NTI of IL Video Gaming vs AGR from Sports Wagering	47

33	AGR of IL and IN Casinos vs NTI of Terminals in Chicago Area	48
34	AGR of IL and IN Casinos vs NTI of Terminals in Chicago Area (Stacked)	49
35	Tax Revenue from Illinois' Primary Gaming Sources	50

LOTTERY 53

Lottery Related Figures:

36	Lottery Sales by Game	56
37	Makeup of Lottery Sales	57
38	FY 2025 Lottery Sales by Game	57
39	Lottery Operating Expenses	58
40	Illinois Lottery Sales per Capita	59
41	FY 2025 Online Lottery Sales by Game	59
42	Lottery Transfers	61
43	Multi-State Game Results	64
44	Lottery Rankings (FY 2024)	66

HORSE RACING 67

Horse Racing Related Figures:

45	Sources and Allocation of Horse Racing Revenue for CY 2024	69
46	Horse Racing Revenues and Associated Allocations by Calendar Year	70
47	Illinois Horse Racing Handle (Composition by Amount Wagered)	70
48	Illinois Horse Racing Handle (Composition by Percentage)	71
49	Illinois Racing Statistics for CY 2024	72
50	Illinois Horse Racing Tracks and Associated OTBs	73

SPORTS WAGERING 77

Sports Wagering Related Figures:

51	Illinois Sports Wagering Statistics by Fiscal Year	83
52	Total AGR from Sports Wagering by Sports Wagering License	85
53	Total Tax Revenue from Sports Wagering by Sports Wagering License	85
54	FY 2025 Detailed Summary of Sports Wagering in Illinois by Sports Level	86
55	FY 2025 Detailed Summary of Sports Wagering in Illinois by Sports Type	87
56	Sports Wagering Handle in Illinois Since Inception by Type of Sport	89
57	Sports Wagering AGR of Illinois and Other Selected States	90

MISCELLANEOUS STATE GAMING 92

Miscellaneous Gaming Related Figures:

58	Miscellaneous Gaming Revenue in Illinois	92
----	--	----

CONCLUSION 93

EXECUTIVE SUMMARY

This report is the Commission's 2025 edition of Wagering in Illinois. This report was originally established in 1992 in accordance with Senate Resolution 875 (87th General Assembly). That report examined the legally-sanctioned forms of wagering as a means of determining their economic impact as well as the potential for further expansion of the gaming industry.

The 2025 edition updates previous releases and provides further analysis of State gaming with the focus on casino gambling, video gaming, the Lottery, horse racing, and the newest gambling format: sports wagering. This edition includes updated information in regard to the implementation of the gaming expansion package included as part of P.A. 101-0031 and other prominent public acts impacting gaming revenues. The highlights of the report are shown below.

- In FY 2025, the State's share of tax revenues from wagering in Illinois totaled \$2.234 billion, a 6.8% increase over FY 2024 levels. This surge is in large part due to changes that continue to be implemented by the 2019 gaming expansion package and subsequent bills. The most significant increases have come from the Video Gaming and Sports Wagering industries. Other new projects are expected to expand gaming further including the development of permanent casinos in Illinois, including a racino in Collinsville, a casino in Waukegan, and a 4,000 position Chicago Casino.
- Statewide adjusted gross receipts (AGR) for Illinois casinos increased 12.2% in FY 2025. The AGR increase from \$1.618 billion to \$1.816 billion was largely a result of new casinos beginning operations throughout the state, including a new casino in East Hazel Crest. With this growth, the FY 2025 AGR total continued to grow beyond recent pre-pandemic levels and continues the recent reversal of the generally downward trend of casino revenues over the past decade.
- Changes to the graduated tax structure imposed on casinos have resulted in less State tax revenue than would have been collected under the previous rate structure. The average effective tax rate fell from 27.3% in FY 2020 to 20.0% in FY 2025. However, the State Gaming Transfer increased from \$158 million in FY 2024 to \$186 million in FY 2025 due to the new casino activity.
- The number of video gaming terminals in operation across Illinois has steadily increased to over 49,000 by the end of FY 2025. Video gaming machines generated over \$3.086 billion in net terminal income in FY 2025, a 5% increase over the FY 2024 total of \$2.932 billion. Approximately \$159 million in tax revenues to local governments were generated in FY 2025, as well as over \$921 million to the Capital Projects Fund. Despite Chicago not participating, Cook

County still has by far the most video gaming terminals of any county with over 9,000 terminals. In regard to municipalities, Springfield had the most terminals (864) and the highest amount of net terminal income (\$54 million) in FY 2025.

- After years of being the State’s largest source of gaming revenues, the Illinois Lottery fell to second. In FY 2025, the Illinois Lottery had \$3.756 billion in sales, a decline from the previously recorded high of \$3.858 billion in sales from FY 2024. The largest contributor of sales continues to come from Instant Games, making up 57.7% of the total. Lottery transfers to the Common School Fund were \$777 million in FY 2025, a decline from the record of \$877 million in FY 2024. Transfers to special causes increased from FY 2024 to FY 2025 totaling \$12.1 million.
- Illinois’ horse racing handle slid from \$490 million to \$478 million in CY 2024, a decrease of 2.6%. This latest total is the lowest in over 40 years. The proliferation of advance deposit wagering (ADW) over the last decade has helped to soften these declines. The racing industry is hopeful that the potential “racino” at Hawthorne and the one recently opened at Fairmount Park will help rejuvenate an overall struggling industry.
- Illinois sports wagering generated over \$1.3 billion in adjusted gross receipts in FY 2025. With the new graduated tax structure that took effect in FY 2025, approximately \$429 million in tax revenues was collected. Additional revenues resulted from various sports wagering license fees. The total amount of funds transferred from the Sports Wagering Fund to earmarked areas such as the Capital Projects Fund (CPF), the Rebuild Illinois Projects Fund (RIPF), and the General Revenue Fund (GRF) was \$380 million in FY 2025.

OVERVIEW OF GAMING IN ILLINOIS

Over its history, tax revenues generated from gaming related sources in Illinois have seen its share of fluctuation. This is because the State's gaming industry has seen a multitude of changes, especially in recent years. For much of Illinois' history, wagering tax dollars came from three primary sources: riverboat casino gambling, the lottery, and horse racing. However, in 2012, a new gaming format was unveiled in the form of video gaming, which reorganized the landscape of gaming revenues.

Through the enactments of P.A. 101-0031 and P.A. 101-0648, even more gaming opportunities are materializing across the State. This includes an increase in position limits at casinos and video gaming establishments, as well as the implementation of sports wagering in Illinois. Gaming options are expanding even further through the authorization and development of new casinos and racetrack casinos in the months and years ahead. The recent enactment of P.A. 103-0592 further increased video gaming and sports wagering revenues as it raised the tax rates in both wagering categories in FY 2025.

In FY 2025, the trend of sustained moderate growth continued. State designated tax revenues grew from \$2.091 billion in FY 2024 to \$2.234 billion in FY 2025—an increase of 6.8%. This growth has been largely driven by the steady expansion of video gaming, opening of casinos, and rapid growth in sports wagering. A table displaying a history of State-related revenues from the gaming industry is shown on the following page. Figure 1, on page 2, displays the historical performance and composition of gaming-related "State" revenues in Illinois since 1975.

As illustrated, the majority of State gaming-related tax revenues in FY 2025 came from video gaming, generating \$871 million. This is the first fiscal year video gaming generated the most gaming State tax revenues, a spot the lottery has held since FY 2008. Lottery sales were down nearly \$100 million in FY 2025, but still produced the second-most amount of gaming revenues. Casino tax revenues transferred to the State's Education Assistance Fund provided \$186 million to the overall total. This figure is a notable increase from the \$158 million collected in FY 2024 and \$157 million collected in FY 2023. Taxes from sports wagering, in combination with licensing fees, provided the Capital Projects Fund, the Rebuild Illinois Projects Fund, and the General Revenue Fund a total of \$380 million in sports wagering transfers, a significant increase from the \$190 million collected in FY 2024. Horse Racing generated a mere \$7 million in FY 2025.

The totals above include amounts reported by the Comptroller specifically earmarked for "State" sources (such as general funds or amounts transferred into the Capital Projects Fund or Rebuild Illinois Projects Fund) for a particular fiscal year and do not include local government related tax revenues. The details behind these figures come from collection data provided by the State Gaming Board and the Illinois Lottery. Because there is often a lag between collections and receipts, the Comptroller's figures discussed here may not precisely match the collection data totals discussed throughout the remainder of this report. However, the extent of this difference between the two formats should be minimal.

FIGURE 1: STATE DESIGNATED TAX REVENUE FROM GAMING RELATED SOURCES
(\$ in Millions)

FISCAL YEAR	LOTTERY ⁽¹⁾	HORSE RACING ⁽²⁾	CASINOS ⁽³⁾	VIDEO GAMING ⁽⁴⁾	SPORTS WAGERING ⁽⁵⁾	TOTAL	PRIOR YEAR % CHANGE
1975	\$55	\$63	\$0	\$0	\$0	\$118	N/A
1976	\$76	\$75	\$0	\$0	\$0	\$151	28.0%
1977	\$44	\$75	\$0	\$0	\$0	\$119	-21.2%
1978	\$34	\$74	\$0	\$0	\$0	\$108	-9.2%
1979	\$33	\$79	\$0	\$0	\$0	\$112	3.7%
1980	\$33	\$70	\$0	\$0	\$0	\$103	-8.0%
1981	\$90	\$73	\$0	\$0	\$0	\$163	58.3%
1982	\$139	\$68	\$0	\$0	\$0	\$207	27.0%
1983	\$216	\$66	\$0	\$0	\$0	\$282	36.2%
1984	\$365	\$65	\$0	\$0	\$0	\$430	52.5%
1985	\$503	\$61	\$0	\$0	\$0	\$564	31.2%
1986	\$552	\$51	\$0	\$0	\$0	\$603	6.9%
1987	\$553	\$57	\$0	\$0	\$0	\$610	1.2%
1988	\$524	\$46	\$0	\$0	\$0	\$570	-6.6%
1989	\$586	\$43	\$0	\$0	\$0	\$629	10.4%
1990	\$594	\$46	\$0	\$0	\$0	\$640	1.7%
1991	\$580	\$46	\$0	\$0	\$0	\$626	-2.2%
1992	\$611	\$45	\$8	\$0	\$0	\$664	6.1%
1993	\$588	\$48	\$54	\$0	\$0	\$690	3.9%
1994	\$552	\$47	\$118	\$0	\$0	\$717	3.9%
1995	\$588	\$45	\$171	\$0	\$0	\$804	12.1%
1996	\$594	\$46	\$205	\$0	\$0	\$845	5.1%
1997	\$590	\$45	\$185	\$0	\$0	\$820	-3.0%
1998	\$560	\$42	\$170	\$0	\$0	\$772	-5.9%
1999	\$540	\$42	\$240	\$0	\$0	\$822	6.5%
2000	\$515	\$13	\$330	\$0	\$0	\$858	4.4%
2001	\$501	\$13	\$460	\$0	\$0	\$974	13.5%
2002	\$555	\$13	\$470	\$0	\$0	\$1,038	6.6%
2003	\$540	\$13	\$554	\$0	\$0	\$1,107	6.6%
2004	\$570	\$13	\$661	\$0	\$0	\$1,244	12.4%
2005	\$614	\$12	\$699	\$0	\$0	\$1,325	6.5%
2006	\$674	\$11	\$689	\$0	\$0	\$1,374	3.7%
2007	\$627	\$9	\$685	\$0	\$0	\$1,321	-3.9%
2008	\$662	\$9	\$564	\$0	\$0	\$1,235	-6.5%
2009	\$630	\$7	\$430	\$0	\$0	\$1,067	-13.6%
2010	\$629	\$7	\$383	\$0	\$0	\$1,019	-4.5%
2011	\$723	\$7	\$324	\$0	\$0	\$1,054	3.4%
2012	\$708	\$8	\$340	\$0	\$0	\$1,056	0.2%
2013	\$794	\$7	\$345	\$24	\$0	\$1,170	10.8%
2014	\$815	\$7	\$321	\$114	\$0	\$1,258	7.5%
2015	\$690	\$7	\$292	\$196	\$0	\$1,184	-5.8%
2016	\$680	\$6	\$277	\$252	\$0	\$1,215	2.6%
2017	\$738	\$6	\$270	\$296	\$0	\$1,310	7.9%
2018	\$732	\$6	\$272	\$347	\$0	\$1,356	3.5%
2019	\$735	\$6	\$269	\$395	\$0	\$1,404	3.5%
2020	\$656	\$6	\$195	\$376	\$7	\$1,240	-11.7%
2021	\$786	\$7	\$0	\$499	\$66	\$1,358	9.5%
2022	\$833	\$7	\$150	\$762	\$142	\$1,895	39.5%
2023	\$872	\$6	\$157	\$814	\$143	\$1,992	5.1%
2024	\$888	\$7	\$158	\$848	\$190	\$2,091	5.0%
2025	\$789	\$7	\$186	\$871	\$380	\$2,234	6.8%

(1) Figures represent all Lottery Transfers with the vast majority going into the Common School Fund. Also included are revenues from "special causes" games and revenues transferred into the Capital Projects Fund.

(2) The Horse Racing totals represent State revenue generated, not allocated and match the Comptroller's categorical totals.

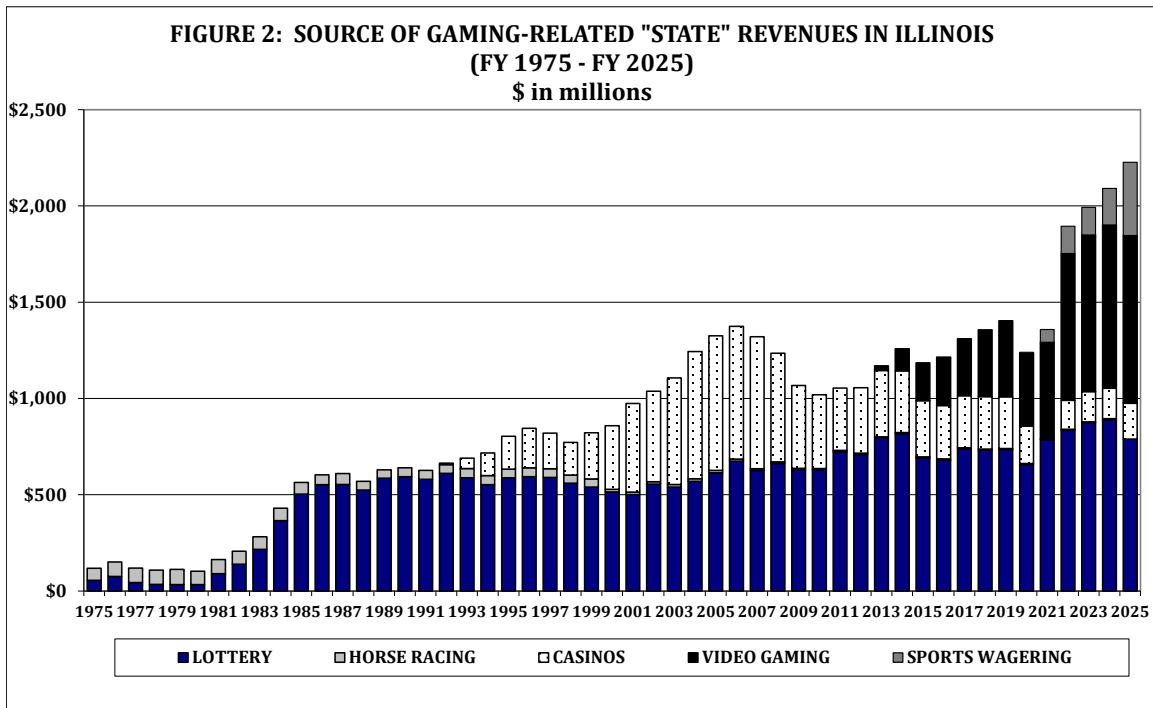
(3) Figures represent appropriations (FY 1992-FY 1995) and transfers (FY 1996+) into the Education Assistance Fund; deposits into the Common School Fund; and revenues transferred into the Capital Projects Fund. These figures do not include revenues distributed to local governments or other statutory non-State distributions. Due to pandemic related disruptions affecting casino tax revenues and statutory distribution language, \$0 was transferred into the Education Assistance Fund in FY 2021.

(4) Figures include revenues paid into the Capital Projects Fund. It does not include the portion paid to local governments.

(5) Figures include sports wagering taxes and fees transferred from the Sports Wagering Fund into the Capital Projects Fund, the Rebuild Illinois Projects Fund, and the General Revenue Fund.

Note: The figures above may not match the Gaming Board's fiscal year totals shown later in the report due to an approximate one-month lag between reported activity and receipts. Also, some preliminary figures from past years have been updated when applicable.

Sources: Comptroller's Office, Illinois Department of Revenue, Illinois Gaming Board, and Illinois Racing Board.



As the above figure shows, in the early years of legalized wagering, horse racing was the primary source of gambling in Illinois. But in the 1980s, the lottery emerged as the top revenue producer of wagering revenues. FY 2003 was the first of five consecutive years that casino revenues topped the lottery as the largest source of gaming-related revenues. However, eventual declines in riverboat casino transfers, coupled with modest lottery growth, again placed lottery as the largest contributor of gaming revenues in Illinois.

In FY 2025, video gaming took over lottery transfers as the largest generator of gaming tax revenues, comprising 39% of the revenue total. The lottery transfers percentage has steadily declined to 35% from 58.3% of the total just a decade ago. Casino transfers rose slightly to 8.3% in FY 2025. In just its fifth full year, sports wagering has quickly increased its composition to 17%. Horse racing revenues continued to comprise a relatively insignificant 0.3%.

Figure 3, on the following page, displays the differences between the lottery, horse racing, casino gambling, video gaming, and sports wagering in terms of State revenue, gaming hold, and per capita spending. The gaming hold is equal to the difference between the total wagered and the amount paid to winners. For casinos and sports wagering, this is labeled as adjusted gross receipts (AGR). For video gaming, this is net terminal income (NTI). The gaming industry's FY 2025 estimated gaming hold total of approximately \$7.493 billion is 6% higher than the FY 2024 value. Due to the emergence of video gaming and sports wagering, the per-capita amount estimated to be spent on gaming in Illinois has increased from \$259 to \$590 over the last five fiscal years.

FIGURE 3: THE STATUS OF ILLINOIS GAMING
BASED ON STATE REVENUE, GAMING HOLD, AND PER CAPITA SPENDING
{Revenue Totals and Gaming Hold Values in millions}

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025*
LOTTERY							
Lottery Transfers	\$734.6	\$656.1	\$785.9	\$833.3	\$872.4	\$888.1	\$789.2
Gaming Hold or Sales less Payouts	\$1,070.2	\$1,002.1	\$1,120.6	\$1,183.4	\$1,245.2	\$1,278.2	\$1,163.6
% Change in Gaming Hold	5.2%	-6.4%	11.8%	5.6%	5.2%	2.7%	-9.0%
**Per Capita Spending	\$84	\$79	\$88	\$93	\$99	\$102	\$92
% Change in Per Capita Spending	5.5%	-6.2%	10.8%	-6.4%	6.1%	2.7%	-9.9%
HORSE RACING							
State Revenue	\$5.7	\$5.5	\$6.9	\$6.9	\$6.3	\$7.3	\$7.2
Gaming Hold or Handle less Payouts	\$125.1	\$117.7	\$134.3	\$116.0	\$108.6	\$107.3	\$104.5
% Change in Gaming Hold	-0.2%	-5.9%	14.1%	-13.7%	-6.3%	-1.3%	-2.6%
**Per Capita Spending	\$10	\$9	\$11	\$9	\$9	\$9	\$8
% Change in Per Capita Spending	0.1%	-5.7%	13.1%	-13.0%	-5.5%	-1.3%	-3.6%
CASINOS							
Amount to Ed. Assist. Fund	\$268.6	\$195.2	\$0.0	\$150.2	\$157.3	\$157.5	\$186.2
Gaming Hold or AGR	\$1,347.1	\$942.7	\$897.3	\$1,307.5	\$1,429.5	\$1,618.2	\$1,815.9
% Change in Gaming Hold	-2.9%	-30.0%	-4.8%	45.7%	9.3%	13.2%	12.2%
**Per Capita Spending	\$106	\$74	\$70	\$103	\$114	\$129	\$143
% Change in Per Capita Spending	-2.5%	-29.9%	-5.7%	46.9%	10.2%	13.2%	11.1%
VIDEO GAMING							
Amount to Cap. Projects Fund	\$394.7	\$376.2	\$499.1	\$762.4	\$813.7	\$848.3	\$871.1
Gaming Hold or NTI	\$1,592.5	\$1,222.6	\$1,934.0	\$2,632.4	\$2,821.1	\$2,932.5	\$3,086.3
% Change in Gaming Hold	13.2%	-23.2%	58.2%	36.1%	7.2%	3.9%	5.2%
**Per Capita Spending	\$125	\$96	\$151	\$207	\$224	\$233	\$243
% Change in Per Capita Spending	13.6%	-23.1%	56.8%	37.2%	8.1%	3.9%	4.2%
SPORTS WAGERING							
Amount to Cap. Projects Fund			\$66.2	\$142.0	\$142.6	\$190.0	\$380.4
Gaming Hold or AGR			\$380.1	\$611.3	\$948.6	\$1,132.0	\$1,322.3
% Change in Gaming Hold			N/A	60.8%	55.2%	19.3%	16.8%
**Per Capita Spending			\$30	\$48	\$75	\$90	\$104
% Change in Per Capita Spending			N/A	62.1%	56.5%	19.3%	15.6%
ALL WAGERING							
Total Revenue	\$1,403.7	\$1,233.0	\$1,358.0	\$1,894.7	\$1,992.3	\$2,091.1	\$2,234.1
Gaming Hold	\$4,134.9	\$3,285.1	\$4,466.4	\$5,850.7	\$6,553.0	\$7,068.2	\$7,492.7
% Change in Gaming Hold	5.1%	-20.6%	36.0%	31.0%	12.0%	7.9%	6.0%
**Per Capita Spending	\$326	\$259	\$349	\$461	\$521	\$562	\$590
% Change in Per Capita Spending	5.4%	-20.4%	34.7%	32.0%	12.9%	7.9%	4.9%
*The Gaming Hold figures for horse racing (FY 2025) and lottery (FY 2025) are estimates.							
** Per capita spending equals gaming hold divided by population.							
Note: There are minor differences between the numbers shown above and numbers shown later in the report due to a timing lag between figures based on actual receipts (as shown in table above) and figures based on monthly reports (as shown later in report).							
Sources: Illinois Racing Board, Illinois Department of Revenue, Illinois Gaming Board, Census Bureau							

The revenue totals and composition percentages discussed in the previous tables will continue to evolve over the next several years due to the enactment of P.A. 101-0031, which became effective in June 2019. This was followed up by P.A. 101-0648 in June 2020 to modify some of those initial changes. Among the changes set forth by these Acts are the authorization of six new casinos in Illinois, including a 4,000 position Chicago Casino; racinos at Illinois' horse tracks; increased positions at casinos; increased betting and terminal limits at video gaming establishments; and the authorization of sports wagering in Illinois. Some of these changes have already been implemented (increased positions, video gaming changes, sports wagering, new casinos, and a new racino), while others remain in various stages of development (transitioning from temporary to permanent casino facilities, building a permanent casino location, and potentially constructing another racino).

Proponents are hopeful that these gaming changes will help revitalize areas that have seen their share of struggles in recent years. Between FY 2013 and FY 2021, the combined AGR totals of the ten operating casinos decreased for nine consecutive fiscal years. This includes a 30.0% decline in FY 2020, followed by a 4.8% drop in FY 2021. The severity of these declines can be attributed to the pandemic-related suspension of gaming operations for portions of 2020 and 2021. Casino revenues did improve significantly in FY 2022 and continued to climb in FY 2023 and FY 2024.

Casino AGR increased 12.2% in FY 2025 along with a 17.7% improvement in related distributions to the State's General Funds.

The Rivers Casino in Des Plaines continues to be, by far, Illinois' most successful casino in terms of revenues generated even though it has seen rates of decline over the last couple of years. Its FY 2025 total of \$504.7 million is over three times higher than the next highest revenue producer, Elgin Grand Victoria (\$136.8 million AGR in FY 2025). Rivers was the first casino to purchase additional gaming positions, which allows them to have more games to choose from to compete with the abundance of gaming options that exist and will be introduced in the Chicago metropolitan region. In FY 2024 Bally's Casino in Chicago also purchased additional gaming positions, but these are to be implemented at the permanent facility, which is not yet in operation.

The Casino section of this report includes a detailed look at the revenue performance of Illinois' casinos, as well as the revenue returns of other casinos throughout the Midwest, and discusses how these results compare. Included in this section is an update on the pending changes to the gaming industry (including the various statuses of casinos in Joliet, Rockford, the south suburbs of Chicago, Waukegan, Danville, Carterville, Chicago, and the racino in Collinsville), as well as a discussion of how these new options could impact gaming and tax revenues in the near future.

The opening of additional casinos provides an abundance of new gaming opportunities for gamblers in Illinois. However, there are concerns of oversaturation. This is because some would argue that gaming expansion has already occurred in Illinois due to the proliferation of video gaming across the state. By the end of FY 2025, the number of video gaming terminals in operation across Illinois has grown to over 49,000, the equivalent of over 40 "full-size" Illinois casinos (prior to P.A. 101-0031, Illinois casino were maxed out at 1,200 positions).

P.A. 101-0031's allowance of increased terminal limits has resulted in substantial growth. Over the last couple of years, video gaming net terminal income totals have climbed steadily from \$2.821 billion in FY 2023 to \$2.932 billion in FY 2024. In FY 2025, net terminal income grew even further to \$3.086 billion. These elevated totals, in combination with the FY 2025 tax rate of 35%, resulted in \$1.080 billion in tax revenues for state and local governments in FY 2025. The details of these numbers and other pertinent information related to this revenue source are provided in the Video Gaming section of the report.

The second-largest amount of revenues from gaming-related sources comes from the State's lottery program. In FY 2025, lottery sales dropped to \$3.756 billion after reaching a record high of \$3.858 billion in FY 2024. This total marks a 2.6% decrease over the last fiscal year.

With this decline in sales, transfers out of the lottery have also declined. In FY 2025, total transfers fell from \$888 million to \$789 million. All non-special cause funds were directed to the Common School Fund, which totaled \$777 million, a decrease from \$877 million in FY 2024. Transfers to special cause funds rose from \$10.6 million FY 2024 to \$12.1 million in FY 2025.

As the popularity of some gaming sources has grown in recent years, the opposite has been the case for the horse racing industry. The amount wagered on Illinois horse racing (the handle) in CY 2024 was \$477.7 million, which is the lowest total in over 40 years. The CY 2024 racing handle is a 2.6% decline from the \$490 million CY 2023 handle. The racing industry is hopeful that racing revenues will be augmented by P.A. 101-0031's authorization of racinos and sports wagering at racing facilities. While the Fairmount Park racino opened in April 2025, the timing of when or if the racino at Hawthorne will open remains unknown. The racing industry is hoping that the racinos will allow for more substantial purses in horse racing events, thereby incentivizing revenue growth. The expansion of gaming options to racetracks, though, will not include Arlington Park, which ceased live racing at their facility in September 2021 and is now a potential site for a new Chicago Bears stadium after being bought by the team in 2023. Details regarding the impact of racinos at racetracks across the country, as well as other information related to Illinois racing industry are provided in the Horse Racing section.

The authorization of sports wagering in Illinois has created another significant revenue source for the State of Illinois. After generating an AGR of \$1.132 billion in FY 2024, the AGR total climbed to \$1.322 billion in FY 2025. For FY 2025, P.A. 103-0592 established a graduated tax structure instead of the flat 15% tax rate in FY 2024. The new tax structure collected \$428.9 million for the State. The vast majority of these tax revenues and fees are earmarked for the Capital Projects Fund, the Rebuild Illinois Projects Fund, and the General Revenue Fund. The sport of basketball generated the most wagering activity of non-parlay bets, followed by football and baseball. The industry is expected to continue to grow due to the development of additional sportsbooks at other casinos, sports arenas, horse racing facilities, and via online operators. Detailed figures summarizing Illinois' sports wagering statistics are provided in the Sports Wagering section.

After looking at each of Illinois' gaming sources individually, the report concludes with a brief look at miscellaneous gaming sources in Illinois including bingo, pull-tabs, and charitable games.

CASINO GAMBLING

CASINO GAMBLING

Illinois became the second state to legalize riverboat casinos in February 1990 with the passage of the Riverboat Gambling Act (Public Act 86-1029). The State receives revenue from licensed casinos through license fees, wagering taxes, and admission taxes. The wagering tax (or privilege tax) is based on the adjusted gross receipts (AGR) of a casino, while the admission tax is based on the number of patrons visiting the facility.

Because of this tax structure, adjusted gross receipts and admissions figures are the principal components that determine the amount of tax revenue collected by the State each year. While the State receives the majority of the revenue from casino taxes, a portion of the wagering tax and the admissions tax is distributed to the county and municipality where the casino is located.

The Riverboat Gambling Act (now the Illinois Gambling Act) set the original wagering tax at an amount equal to 20 percent of a licensee's annual adjusted gross receipts. At that time, it authorized ten riverboat casino licenses, and specified that each licensee may operate two riverboat casinos at a single-specified location. Since the State's first riverboat casino – the Alton Belle – was launched on September 11, 1991, Illinois has experienced several major changes to the casino industry. Past changes include: the closure of the Silver Eagle in 1997; the creation of the graduated tax structure in 1998; the approval of dockside gambling in 1999; the addition of the Rivers Casino in Des Plaines in 2011, and multiple changes to the wagering and admission tax rate structure.

The tax structure was once again altered in FY 2021 as part of P.A. 101-0031 and P.A. 101-0648. Details of this structure modification, as well as a summary of the numerous other changes provided by these Acts are included in this section. This includes the authorization of several new casino licenses throughout Illinois.

Also included in this section is a synopsis of Illinois' FY 2025 casino statistics and how these numbers compare to past years and to other gaming states across the country. The section includes an update on the major components of P.A. 101-0031 and P.A. 101-0648. This section concludes with a discussion on how the expansion of gaming in Illinois could impact individual locations and overall tax revenues.

Changes to the Casino Industry

In June 2019, P.A. 101-0031 was enacted, creating numerous changes to Illinois' gaming industry. In June 2020, P.A. 101-0648 was enacted, modifying some of those changes. The highlights of these Acts, as they relate to the casino industry, are laid out below, along with any changes to these Acts.

- **Six New Casinos.** P.A. 101-0031 authorizes the issuance of six additional licenses to conduct casino operations in Illinois. These shall be located in the following locations:
 - 1) In the City of Chicago
 - 2) In the City of Danville.
 - 3) In the City of Waukegan.
 - 4) In the City of Rockford.
 - 5) In the South Suburbs of Cook County.
 - 6) In an unincorporated area of Williamson County.

An owner's licensee of the Chicago casino can have up to 4,000 gaming positions. All other owners' licensees shall limit the number of gaming positions to 2,000 (except for Williamson County, which would be limited to 1,200 gaming positions).

- **New Racinos.** P.A. 101-0031 authorizes both electronic gaming and table games at Illinois racetracks (racinos). The gaming positions at the racinos shall be allocated as follows:
 - 1) up to 1,200 gaming positions for any electronic gaming licensee in Cook County (Arlington, Hawthorne);
 - 2) up to 900 gaming positions for any electronic gaming licensee outside of Cook County (Fairmount).
 - 3) In addition, the Board shall issue an organization license limited to Standardbred racing to a racetrack located in Cook County. If established, this location could have 1,200 gaming positions, and the ability to offer internet wagering on horse racing.
- **Existing Casino Position Increase.** Casinos already in operation shall also see their gaming position limit increased from 1,200 to 2,000 positions. The initial fee for each gaming position obtained on or after the effective date of this amendatory Act shall range from \$17,500 to \$30,000 per position (depending on location). These fees are to be deposited into the Rebuild Illinois Projects Fund.
- **Location Options.**
 - **Land-Based Option.** An owner's licensee may conduct land-based gambling operations upon approval by the Board and payment of a fee of \$250,000, which shall be deposited into the State Gaming Fund.
 - **Gaming at Airports.** The Chicago casino may conduct gaming operations at O'Hare and/or Midway. The combined number of gaming positions operating in the City of Chicago at the airports and at the temporary and permanent casino facility may not exceed the maximum number of gaming positions authorized.
 - **Temporary Facilities.** New casinos and racinos may conduct gaming at a temporary facility pending the construction of a permanent facility or the remodeling or relocation of an existing facility to accommodate gaming participants for up to 24 months after the temporary facility begins to conduct

gaming. This timeframe may be extended up to 12 months upon approval of the Board.

- **Admission Tax for Racinos.** P.A. 101-0031 provides that the admission tax for racinos shall be at the rate of \$3 per person. Of this amount, \$1 would go to various local governments that host the gaming licensee. The remaining \$2 in tax shall be transferred into the Capital Projects Fund.
- **Revised Privilege Tax Structure.** P.A. 101-0031 modifies the privilege tax structure to be imposed on the casinos and the racinos. It is shown below. Under P.A. 101-0031, this revised tax structure begins on the first day that a new casino conducts gambling operations, either in a temporary facility or a permanent facility. However, P.A. 101-0648 modified the language to provide that this revised privilege tax rate structure imposed on all casinos other than the Chicago Casino.

Adjusted Gross Receipts	Rates Prior to P.A. 101-0031	Modified Gaming Tax on Table Games	Modified Gaming Tax on Electronic Gaming Devices
Up to \$25M	15.0%	15.0%	15.0%
\$25M to \$50M	22.5%	20.0%	22.5%
\$50M to \$75M	27.5%	20.0%	27.5%
\$75M to \$100M	32.5%	20.0%	32.5%
\$100M to \$150M	37.5%	20.0%	37.5%
\$150M to \$200M	45.0%	20.0%	45.0%
Over \$200M	50.0%	20.0%	50.0%

Potential tax revenues generated by the privilege tax may be offset or reduced by certain provisions in P.A. 101-0031, including a modified taxable base for the East St. Louis Casino, renovation tax credits, hold harmless provisions, the removal of certain vouchers in the AGR calculation, and the creation of multiple revenue distributions.

- **Chicago Casino Privilege Tax Structure.** P.A. 101-0648 eliminates the additional tax created by P.A. 101-0031 that was equal to 1/3 of the Chicago casino’s AGR and provides a new privilege tax rate structure to be imposed on the Chicago Casino. Similar to the revised tax structure imposed on all non-Chicago casinos, the enacted Chicago Casino privilege tax has a separate tax structure for table games and slot machines. However, the rates imposed are different. The Chicago Casino tax rate structure is as follows:

CHICAGO CASINO PRIVILEGE TAX STRUCTURE (P.A. 101-0648)						
AGR Range	Electronic Gaming Device Tax			Table Game Tax		
	State Tax	Chicago Tax	Total Tax	State Tax	Chicago Tax	Total Tax
< \$25 million	12.0%	10.5%	22.5%	8.1%	6.9%	15.0%
\$25M to \$50M	16.0%	14.0%	30.0%	10.7%	9.3%	20.0%
\$50M to \$75M	20.1%	17.4%	37.5%	10.7%	9.3%	20.0%
\$75M to \$100M	21.4%	18.6%	40.0%	11.2%	9.8%	21.0%
\$100M to \$150M	22.7%	19.8%	42.5%	11.2%	9.8%	21.0%
\$150M to \$175M	24.1%	20.9%	45.0%	11.2%	9.8%	21.0%
\$175M to \$225M	24.1%	20.9%	45.0%	13.5%	11.5%	25.0%
\$225M to \$275M	26.8%	23.2%	50.0%	15.1%	12.9%	28.0%
\$275M to \$375M	26.8%	23.2%	50.0%	16.2%	13.8%	30.0%
\$375M to \$1.0B	26.8%	23.2%	50.0%	18.9%	16.1%	35.0%
AGR > \$1.0B	40.0%	34.7%	74.7%	18.9%	16.1%	35.0%

- **Distribution of Chicago Casino Tax Revenues.** Distribution language is created under P.A. 101-0648 to provide that of the tax revenue generated from the Chicago Casino's privilege tax that is to be paid to the City of Chicago, an amount equal to 0.5% of the annual AGR generated by the Chicago Casino, shall be distributed to Cook County for the purpose of enhancing the criminal justice system. The balance is to be distributed to the City of Chicago and shall be expended or obligated by the City for pension payments.
- **One-Time Revenue Sources.** The following one-time revenues were established to be collected under P.A. 101-0031 and deposited into the Rebuild Illinois Projects Fund.
 - **Bidding for New Licenses.** Owners' licenses newly authorized may be issued by the Board to a qualified applicant pursuant to an open and competitive bidding process.
 - **License Fees.** Each new casino and racino must pay a fee for the issuance or renewal of a license in the amount of \$250,000. Each location must also pay an initial fee ranging from \$17,500 to \$30,000 per gaming position.
 - **Reconciliation Payments.** P.A. 101-0031 provides for several types of reconciliation payments that would be collected at various times of the implementation process. This includes a \$15 million payment at the time of issuance as well as future payments equal to 75% of the AGR for the most lucrative 12-month period of operations minus certain upfront fees paid.

Under P.A. 101-0031, these reconciliation payments were to be paid within two years after casinos were in operations. P.A. 101-0648 provides that the reconciliation payment installments can now be made over a period of no more than six years.

- **Licensing Process.** P.A. 101-0648 provides that if at any point after June 1, 2020 there are no pending applications for a gaming license and not all licenses authorized have been issued, then the Gaming Board shall reopen the license application process for those licenses that have not been issued. The Gaming Board shall follow the licensing process previously laid out with all time frames tied to the last date for issuing a license rather than the effective date of the amendatory Act.
- **Position Fee Payment Date Change.** P.A. 101-0648 provides that a casino that obtains additional gaming positions after June 28, 2019 shall pay a fee for these positions by July 1, 2021. Under P.A. 0031, the deadline for date of payment was to be July 1, 2020. [In effect, casinos may operate additional positions for two years before the additional fee is due].
- **State Gaming Fund Allocation Change.** P.A. 104-0002 provides that, beginning on July 1, 2025, after all the required expenditures, distributions, and transfers have been made from the State Gaming Fund for the month, at the direction of the State Gaming Board, the Comptroller shall direct and the Treasurer shall transfer \$28 million per month (\$336 million per year), along with any deficiencies in such amounts from prior months in the same fiscal year, from the State Gaming Fund to the Education Assistance Fund and the remainder of the funds generated by the Illinois Gambling Act, if any, from the State Gaming Fund to the Capital Projects Fund. The change in the distribution language would potentially mean as much as \$66 million more revenues could be transferred into the Education Assistance Fund (one of the State's General Funds) rather than the Capital Projects Fund. The precise amount would depend on the amount of revenues generated by the casinos.

Data Analysis

The figures below and on the following page provide a summary of the performance of each of the State's seventeen active casino licenses, including the racino at Fairmount Park, during FY 2020 through FY 2025 based on adjusted gross receipts, admissions, and State, local, and total revenue generated. The information comes from the Illinois Gaming Board's *Monthly Casino Gambling Report(s)*. The impact of the suspension of operations due to the COVID-19 virus is clearly seen in the FY 2020 and FY 2021 figures.

FIGURE 4: ILLINOIS CASINO ADJUSTED GROSS RECEIPTS (FY 2020-2025)						
(\$ in millions)						
	FY 2020*	FY 2021**	FY 2022	FY 2023	FY 2024	FY 2025
Alton	\$30.1	\$23.9	\$32.6	\$33.0	\$34.3	\$34.8
Aurora	\$77.7	\$71.5	\$102.7	\$99.1	\$96.0	\$101.9
Cartersville	-	-	-	-	\$26.1	\$33.8
Chicago	-	-	-	-	\$93.2	\$125.2
Collinsville	-	-	-	-	-	\$2.9
Danville	-	-	-	\$2.4	\$38.5	\$38.0
Des Plaines	\$321.2	\$340.2	\$503.1	\$557.6	\$526.7	\$504.7
East Hazel Crest	-	-	-	-	-	\$117.6
East Peoria	\$48.7	\$48.3	\$61.5	\$63.1	\$61.9	\$60.4
East St. Louis	\$67.2	\$54.9	\$78.7	\$80.3	\$81.7	\$85.9
Elgin	\$107.6	\$107.1	\$155.1	\$153.4	\$146.3	\$136.8
Joliet Harrah's	\$116.3	\$107.2	\$141.7	\$133.7	\$128.5	\$119.5
Joliet Hollywood	\$79.1	\$64.3	\$88.0	\$90.4	\$90.5	\$88.1
Metropolis	\$50.8	\$48.5	\$60.9	\$65.1	\$61.1	\$55.7
Rock Island	\$43.9	\$31.5	\$49.2	\$58.4	\$61.2	\$63.0
Rockford	-	-	\$34.0	\$62.8	\$72.9	\$133.2
Waukegan	-	-	-	\$30.1	\$99.4	\$114.3
TOTAL	\$942.7	\$897.3	\$1,307.5	\$1,429.5	\$1,618.2	\$1,815.9
% CHANGE	-30.0%	-4.8%	45.7%	9.3%	13.2%	12.2%

FIGURE 5: ILLINOIS CASINO ADMISSIONS (FY 2020-2025)						
	FY 2020*	FY 2021**	FY 2022	FY 2023	FY 2024	FY 2025
Alton	301,731	284,977	420,104	403,671	421,929	408,644
Aurora	636,257	511,462	842,612	853,451	842,326	871,698
Cartersville	-	-	-	-	250,490	282,452
Chicago	-	-	-	-	1,012,889	1,347,916
Collinsville	-	-	-	-	-	56,974
Danville	-	-	-	36,591	358,210	332,751
Des Plaines	2,079,184	1,689,278	2,614,641	3,033,804	3,090,079	3,017,087
East Hazel Crest	-	-	-	-	-	1,413,932
East Peoria	480,095	353,952	447,773	440,282	434,838	424,446
East St. Louis	697,294	510,937	768,673	824,807	841,270	838,455
Elgin	799,024	597,941	921,004	932,913	946,209	926,575
Joliet Harrah's	853,823	594,674	758,108	729,476	725,166	663,891
Joliet Hollywood	643,872	487,812	689,403	669,914	676,294	645,378
Metropolis	343,620	338,037	402,853	422,946	417,622	380,103
Rock Island	590,216	325,939	574,307	711,739	712,118	714,354
Rockford	-	-	281,794	562,244	629,334	1,353,673
Waukegan	-	-	-	280,428	761,732	838,889
TOTAL	7,425,116	5,695,009	8,721,272	9,902,266	12,120,506	14,517,218
% CHANGE	-29.6%	-23.3%	53.1%	13.5%	22.4%	19.8%

**FIGURE 6: TOTAL TAX REVENUE GENERATED FROM ILLINOIS CASINOS
(FY 2020-2025)**

(\$ in millions)						
	FY 2020*	FY 2021**	FY 2022	FY 2023	FY 2024	FY 2025
Alton	\$6.5	\$4.4	\$6.5	\$6.4	\$6.9	\$6.9
Aurora	\$23.5	\$14.2	\$23.8	\$23.0	\$22.3	\$23.5
Cartersville	-	-	-	-	\$4.7	\$6.2
Chicago	-	-	-	-	\$22.3	\$35.6
Collinsville	-	-	-	-	-	\$0.6
Danville	-	-	-	\$0.5	\$6.8	\$7.2
Des Plaines	\$143.0	\$92.0	\$162.4	\$185.9	\$176.5	\$170.1
East Hazel Crest	-	-	-	-	-	\$26.4
East Peoria	\$12.6	\$8.3	\$12.4	\$12.7	\$12.6	\$12.3
East St. Louis	\$19.7	\$10.4	\$17.2	\$18.0	\$18.5	\$19.4
Elgin	\$35.9	\$22.9	\$39.9	\$40.2	\$38.4	\$35.3
Joliet Harrah's	\$40.7	\$23.5	\$36.4	\$34.9	\$33.4	\$30.3
Joliet Hollywood	\$24.0	\$12.9	\$20.2	\$21.0	\$21.4	\$20.8
Metropolis	\$12.4	\$8.5	\$12.0	\$13.2	\$12.5	\$11.2
Rock Island	\$11.1	\$5.4	\$9.6	\$12.5	\$13.5	\$13.8
Rockford	-	-	\$6.0	\$14.1	\$16.7	\$34.0
Waukegan	-	-	-	\$5.4	\$21.8	\$27.1
TOTAL	\$329.2	\$202.4	\$346.2	\$387.8	\$428.2	\$480.8
% CHANGE	-27.5%	-38.5%	71.0%	12.0%	10.4%	12.3%

**FIGURE 7: STATE TAX REVENUE GENERATED FROM ILLINOIS CASINOS
(FY 2020-2025)**

(\$ in millions)						
	FY 2020*	FY 2021**	FY 2022	FY 2023	FY 2024	FY 2025
Alton	\$4.7	\$3.0	\$4.4	\$4.4	\$4.7	\$4.8
Aurora	\$19.0	\$10.1	\$17.8	\$17.2	\$16.6	\$17.5
Cartersville	-	-	-	-	\$3.1	\$4.2
Chicago	-	-	-	-	\$12.3	\$19.6
Collinsville	-	-	-	-	-	\$0.4
Danville	-	-	-	\$0.3	\$4.6	\$5.0
Des Plaines	\$124.8	\$73.3	\$134.7	\$155.0	\$147.0	\$141.8
East Hazel Crest	-	-	-	-	-	\$19.1
East Peoria	\$9.7	\$5.5	\$8.9	\$9.1	\$9.1	\$8.8
East St. Louis	\$15.6	\$7.1	\$12.4	\$13.2	\$13.6	\$14.3
Elgin	\$29.7	\$16.9	\$31.2	\$31.6	\$30.1	\$27.5
Joliet Harrah's	\$34.0	\$17.5	\$28.5	\$27.5	\$26.2	\$23.7
Joliet Hollywood	\$19.4	\$9.2	\$15.1	\$15.8	\$16.2	\$15.7
Metropolis	\$9.5	\$5.8	\$8.6	\$9.6	\$9.0	\$8.0
Rock Island	\$8.3	\$3.5	\$6.6	\$8.8	\$9.7	\$10.0
Rockford	-	-	\$4.0	\$10.4	\$12.5	\$26.0
Waukegan	-	-	-	\$3.6	\$16.1	\$20.6
TOTAL	\$274.6	\$151.9	\$272.1	\$306.4	\$330.9	\$367.0
% CHANGE	-27.0%	-44.7%	79.2%	12.6%	8.0%	10.9%

**FIGURE 8: LOCAL TAX REVENUE GENERATED FROM ILLINOIS CASINOS
(FY 2020-2025)**

(\$ in millions)						
	FY 2020*	FY 2021**	FY 2022	FY 2023	FY 2024	FY 2025
Alton	\$1.8	\$1.5	\$2.1	\$2.1	\$2.1	\$2.1
Aurora	\$4.5	\$4.1	\$6.0	\$5.8	\$5.6	\$6.0
Cartersville	-	-	-	-	\$1.6	\$2.0
Chicago	-	-	-	-	\$9.9	\$16.0
Collinsville	-	-	-	-	-	\$0.2
Danville	-	-	-	\$0.2	\$2.3	\$2.2
Des Plaines	\$18.1	\$18.7	\$27.8	\$30.9	\$29.4	\$28.3
East Hazel Crest	-	-	-	-	-	\$7.3
East Peoria	\$2.9	\$2.8	\$3.5	\$3.6	\$3.5	\$3.4
East St. Louis	\$4.1	\$3.3	\$4.7	\$4.8	\$4.9	\$5.1
Elgin	\$6.2	\$6.0	\$8.7	\$8.6	\$8.3	\$7.8
Joliet Harrah's	\$6.7	\$5.9	\$7.8	\$7.4	\$7.2	\$6.6
Joliet Hollywood	\$4.6	\$3.7	\$5.1	\$5.2	\$5.2	\$5.1
Metropolis	\$2.9	\$2.8	\$3.4	\$3.7	\$3.5	\$3.2
Rock Island	\$2.8	\$1.9	\$3.0	\$3.6	\$3.8	\$3.9
Rockford	-	-	\$2.0	\$3.7	\$4.3	\$8.0
Waukegan	-	-	-	\$1.8	\$5.7	\$6.6
TOTAL	\$54.6	\$50.5	\$74.1	\$81.4	\$97.3	\$113.7
% CHANGE	-30.0%	-7.4%	46.6%	9.8%	19.6%	16.9%

** Due to the COVID-19 pandemic, gaming operations were suspended from March 16, 2020 thru June 30, 2020.

*** Due to the COVID-19 pandemic, gaming operations were suspended from November 19, 2020 thru January 14, 2021.

Source: Illinois Gaming Board

Upon receipt, the casino revenues shown in the figures above are deposited into the State Gaming Fund to be distributed among several areas. This includes \$3.0 million per year to Chicago State University; \$66.4 million annually to the School Infrastructure Fund; and 2% of the AGR of Cook County casinos to the Cook County Criminal Justice System. There are also specified distributions to the Capital Projects Fund (including \$10 million in FY 2022); required tax credits applied; and amounts set aside to pay for administrative expenses of the Illinois Gaming Board. After all statutory distributions have been made, the remaining amounts are transferred to the Education Assistance Fund, commonly referred to as the State Gaming Transfer. A historic view of these amounts is shown in the following figure.

FIGURE 9: STATE GAMING TRANSFER AMOUNTS TO THE GENERAL FUNDS						
(FY 2020-2025)						
	(\$ in millions)					
	FY 2020*	FY 2021**	FY 2022	FY 2023	FY 2024	FY 2025
Transfer Total	\$195	\$0	\$140	\$157	\$158	\$186
** Due to the COVID-19 pandemic, gaming operations were suspended from March 16, 2020 thru June 30, 2020.						
*** Due to the COVID-19 pandemic, gaming operations were suspended from November 19, 2020 thru January 14, 2021.						
<i>Source: Illinois Gaming Board</i>						

Under State law, the maximum amount of this transfer to the Education Assistance Fund has been \$270 million per year (through FY 2025), but was recently increased to \$336 million for FY 2026 and thereafter via P.A. 104-0002. Due to the suspension of gaming operations during the pandemic, the State tax revenues collected in FY 2020/FY 2021 were not sufficient to pay for the statutorily required payments mentioned above. As a result, there was no transfer to the Education Assistance Fund in FY 2021.

Overview of Recent Performance of Illinois' Casinos

The adjusted gross receipts of Illinois casinos grew from \$1.618 billion in FY 2024 to \$1.816 billion in FY 2025 – an increase of 12.2%. This is the highest AGR figure since FY 2012, and reflects the overall growth in the number of casinos across the State.

While, the overall AGR of Illinois casinos increased by 12.2% in FY 2025, many casinos, however, recorded flat or slightly decreased AGR totals relative to FY 2024. This includes the highest generator of adjusted gross receipts in Illinois, Des Plaines' Rivers Casino, which saw its AGR total slide from \$526.7 million in FY 2024 to \$504.7 million in FY 2025.

The primary cause for the decline in AGR at many of the established casinos is believed to be the added competition from new casinos across Illinois. During FY 2024, a permanent casino facility in Carterville opened and began incurring revenue in August 2023 while a temporary location in Chicago, a direct competitor to the Rivers Casino, opened in September 2023. In FY 2025, a casino facility opened in East Hazel Crest, a south suburb, in November 2024, and another casino opened at Fairmount Park, a horse racing facility in Collinsville, in April 2025.

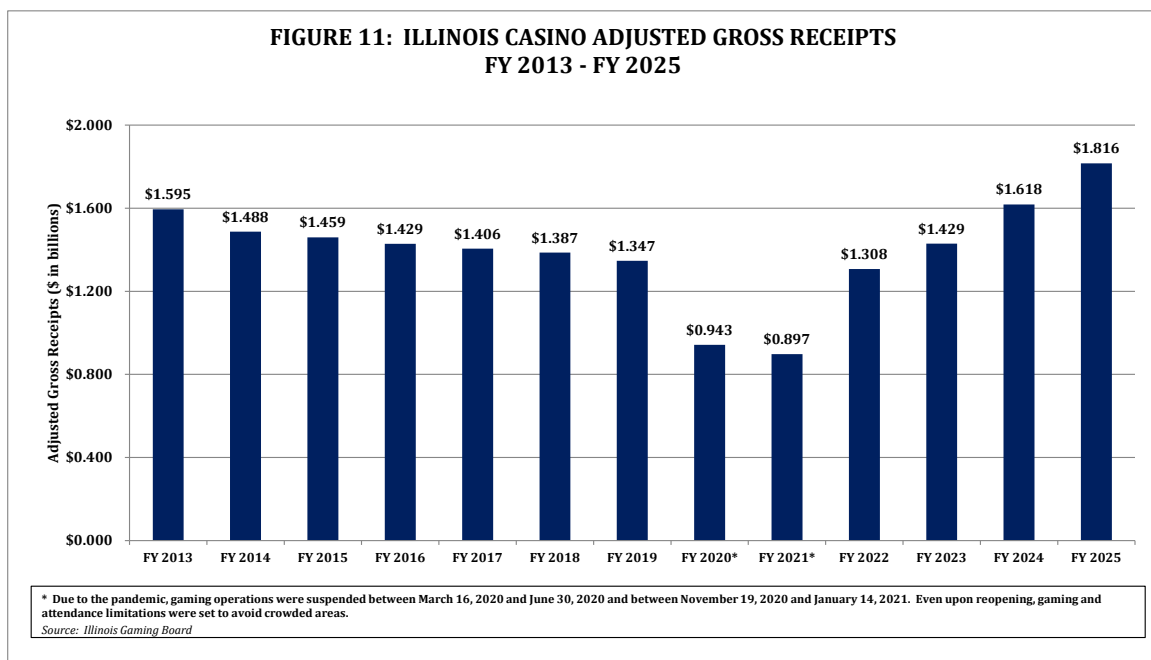
Historical AGR totals and growth rates for all of Illinois' operating casinos, are included in the following table. Despite Des Plaines' drop in FY 2025, this casino's total remains well above the second highest revenue generating casino, the Grand Victoria in Elgin, which had a FY 2025 AGR total of \$136.8 million.

FIGURE 10: ADJUSTED GROSS RECEIPTS OF ILLINOIS CASINOS								
CASINO	Adjusted Gross Receipts (\$ in millions)					% Change 1-Yr.	June '25 Positions	AGR / Pos. per Day
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025			
American Place Casino	\$0.0	\$0.0	\$30.1	\$99.4	\$114.3	15.0%	1,031	\$304
Argosy Casino Alton	\$23.9	\$32.6	\$33.0	\$34.3	\$34.8	1.5%	505	\$189
Bally's Chicago	\$0.0	\$0.0	\$0.0	\$93.2	\$125.2	34.4%	945	\$363
Bally's Quad Cities	\$31.5	\$49.2	\$58.4	\$61.2	\$63.0	3.0%	788	\$219
DraftKings at Casino Queen	\$54.9	\$78.7	\$80.3	\$81.7	\$85.9	5.1%	957	\$246
Fairmount Park Casino & Racing	\$0.0	\$0.0	\$0.0	\$0.0	\$2.9	N/A	244	\$155
Golden Nugget Danville	\$0.0	\$0.0	\$2.4	\$38.5	\$38.0	-1.3%	497	\$209
Grand Victoria Casino	\$107.1	\$155.1	\$153.4	\$146.3	\$136.8	-6.4%	931	\$403
Hard Rock Casino Rockford	\$0.0	\$34.0	\$62.8	\$72.9	\$133.2	82.9%	1,441	\$265
Harrah's Joliet	\$107.2	\$141.7	\$133.7	\$128.5	\$119.5	-7.0%	796	\$411
Harrah's Metropolis	\$48.5	\$60.9	\$65.1	\$61.1	\$55.7	-8.8%	643	\$237
Hollywood Casino Aurora	\$71.5	\$102.7	\$99.1	\$96.0	\$101.9	6.1%	974	\$287
Hollywood Casino Joliet	\$64.3	\$88.0	\$90.4	\$90.5	\$88.1	-2.6%	908	\$266
Par-A-Dice Hotel Casino	\$48.3	\$61.5	\$63.1	\$61.9	\$60.4	-2.3%	606	\$273
Rivers Casino Des Plaines	\$340.2	\$503.1	\$557.6	\$526.7	\$504.7	-4.2%	1,996	\$693
Walker's Bluff Casino Resort	\$0.0	\$0.0	\$0.0	\$26.1	\$33.8	29.5%	667	\$139
Wind Creek Chicago Southland	\$0.0	\$0.0	\$0.0	\$0.0	\$117.6	N/A	1,621	\$310
TOTALS	\$897.3	\$1,307.5	\$1,429.5	\$1,618.2	\$1,815.9	12.2%	15,551	\$344.1
CHICAGO REGION TOTALS	\$690.3	\$990.6	\$1,064.3	\$1,180.6	\$1,308.2	10.8%	9,201	\$459
ST. LOUIS REGION TOTALS	\$78.8	\$111.4	\$113.3	\$115.9	\$123.5	6.6%	1,706	\$270
DOWNSTATE TOTALS	\$128.2	\$205.6	\$251.9	\$321.7	\$384.2	19.4%	4,643	\$228
CASINO TOTALS	\$897.3	\$1,307.5	\$1,429.5	\$1,618.2	\$1,813.1	12.0%	15,307	\$336
RACINO TOTALS	\$0.0	\$0.0	\$0.0	\$0.0	\$2.9	N/A	244	\$310

Source: Illinois Gaming Board

Over the next couple of years many of these casinos at temporary facilities are expected to move into permanent locations including casinos in Waukegan and the City of Chicago. This is in addition to the permanent facility that opened in the South Suburbs (Wind Creek) in November 2024. This will create even more competition to Illinois' gaming industry.

Historically, over the majority of the last decade, Illinois has seen a steady decline in the amount of AGR generated by the casino industry. Between FY 2013 and FY 2021, Illinois' AGR totals decreased from those recorded during the previous year. This trend is illustrated in Figure 11 below. However, during the last two years AGR totals have recovered to reach the highest figure recorded since FY 2008. As shown, in FY 2013, Illinois had a combined AGR total of \$1.595 billion. With the recent surge in AGR totals from the new casinos, the FY 2025 amount of \$1.816 billion represents a 13.9% increase in casino-related gaming receipts over the last twelve years.



The emergence of a myriad of other gaming options has gradually increased AGR totals, and seems to have reversed a decline of over 10 years. However, from an individual casino perspective, there is little improvement in recent years. The recent growth is largely attributed to more casinos rather than better performance among existing casinos. Whether this surge will stall as a result of other gaming options remains to be seen. Competition from alternative gaming options is discussed throughout this report and include: nearby casinos from other states (see page 20); an abundance of local video gaming options throughout Illinois (see page 39); and, more recently, an increase in sports wagering opportunities (see page 85).

Tax Revenue Analysis

The amount of tax revenues collected from Illinois casinos is directly related to its adjusted gross receipts and admission totals. The tax revenues generated from the

casinos that are directed towards State coffers is shown below, along with each casino's annual rates of growth.

FIGURE 12: ANNUAL PERCENT CHANGE OF CASINO STATE REVENUES								
Comparison of FY 2022 - FY 2025								
\$ in millions								
	FY 2022	Annual	FY 2023	Annual	FY 2024	Annual	FY 2025	Annual
	STATE	% change	STATE	% change	STATE	% change	STATE	% change
	REVENUE		REVENUE		REVENUE		REVENUE	
Alton	\$4.4	49.0%	\$4.4	-0.5%	\$4.7	7.7%	\$4.8	1.3%
Aurora	\$17.8	76.1%	\$17.2	-3.2%	\$16.6	-3.4%	\$17.5	5.4%
Cartersville	\$0.0	N/A	\$0.0	N/A	\$3.1	N/A	\$4.2	34.8%
Chicago	\$0.0	N/A	\$0.0	N/A	\$12.3	N/A	\$19.6	59.3%
Collinsville	N/A	N/A	N/A	N/A	N/A	N/A	\$0.4	N/A
Danville	\$0.0	N/A	\$0.3	N/A	\$4.6	1335.0%	\$5.0	9.7%
Des Plaines	\$134.7	83.6%	\$155.0	15.1%	\$147.0	-5.1%	\$141.8	-3.5%
East Hazel Crest	N/A	N/A	N/A	N/A	N/A	N/A	\$19.1	N/A
East Peoria	\$8.9	60.1%	\$9.1	3.1%	\$9.1	-0.3%	\$8.8	-3.2%
East St. Louis	\$12.4	75.2%	\$13.2	5.7%	\$13.6	3.1%	\$14.3	5.1%
Elgin	\$31.2	84.1%	\$31.6	1.3%	\$30.1	-4.6%	\$27.5	-8.7%
Joliet Harrah's	\$28.5	62.7%	\$27.5	-3.7%	\$26.2	-4.5%	\$23.7	-9.8%
Joliet Hollywood	\$15.1	65.1%	\$15.8	4.3%	\$16.2	2.5%	\$15.7	-2.8%
Metropolis	\$8.6	48.8%	\$9.6	11.2%	\$9.0	-5.7%	\$8.0	-10.8%
Rock Island	\$6.6	88.7%	\$8.8	35.1%	\$9.7	9.6%	\$10.0	2.9%
Rockford	\$4.0	N/A	\$10.4	159.6%	\$12.5	19.8%	\$26.0	109.0%
Waukegan	\$0.0	N/A	\$3.6	N/A	\$16.1	350.8%	\$20.6	27.7%
TOTAL	\$272.1	79.2%	\$306.4	12.6%	\$330.9	8.0%	\$367.0	10.9%

Source: Illinois Gaming Board

Changes to the graduated tax structure have resulted in less State tax revenue than would have been collected under the previous rate structure. Under prior law, casinos were taxed on a graduated basis with tax rates ranging from 15% to as high as 50% for AGR over \$200 million. Under the new tax structure, table games and electronic gaming devices [EGDs] have separate tax structures. The tax rates for the EGDs have the same graduated tax structure as prior law (with seven different brackets), but the tax structure on table games is lower and much simpler – taxing AGR less than \$25 million at 15% and everything over \$25 million at 20%.

The result of this modified tax structure is significantly lower effective tax rates. As shown in the figure below, the average effective tax rate fell from 27.3% in FY 2020 to 20.0% in FY 2025. The Rivers Casino in Des Plaines has benefitted the most from this change with their effective tax rate falling from 42.6% in FY 2020 to 31.9% in FY 2025.

FIGURE 13: OPERATING TAX RATES FOR ILLINOIS CASINOS						
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
	(Prior Graduated Tax Structure)	(Current Graduated Tax Structure)				
Alton	18.5%	15.0%	16.0%	15.9%	16.3%	16.4%
Aurora	27.8%	17.7%	20.7%	20.7%	20.6%	20.5%
Cartersville	N/A	N/A	N/A	N/A	15.0%	15.7%
Chicago	N/A	N/A	N/A	N/A	16.0%	18.5%
Collinsville	N/A	N/A	N/A	N/A	N/A	15.0%
Danville	N/A	N/A	N/A	15.0%	15.0%	16.4%
Des Plaines	42.6%	25.6%	30.7%	31.7%	31.7%	31.9%
East Hazel Crest	N/A	N/A	N/A	N/A	N/A	18.8%
East Peoria	22.9%	15.0%	17.9%	18.1%	18.3%	18.2%
East St. Louis	26.2%	16.1%	18.9%	19.3%	19.5%	19.7%
Elgin	31.1%	19.7%	23.9%	24.4%	24.3%	23.8%
Joliet Harrah's	32.8%	20.3%	24.1%	24.5%	24.3%	23.7%
Joliet Hollywood	27.9%	17.7%	20.6%	21.0%	21.4%	21.4%
Metropolis	22.3%	15.5%	17.8%	18.4%	18.4%	18.1%
Rock Island	21.1%	14.0%	16.0%	17.7%	18.5%	18.6%
Rockford	N/A	N/A	15.1%	19.8%	20.4%	22.5%
Waukegan	N/A	N/A	N/A	15.0%	19.7%	21.5%
Average Tax Rate	27.3%	17.6%	20.1%	20.1%	20.0%	20.0%

FIGURE 14: FY 2025 AGR Statistics*\$ in millions*

Casino	Adjusted Gross Receipts			AGR Composition	
	Table Games	EGDs	Total	% Table	% EGD
ALTON ARGOSY - Alton	\$2.4	\$32.3	\$34.8	7.0%	93.0%
HOLLYWOOD - Aurora	\$22.9	\$79.0	\$101.9	22.5%	77.5%
WALKER'S BLUFF - Carterville	\$3.7	\$30.1	\$33.8	10.9%	89.1%
BALLY'S - Chicago	\$49.0	\$76.2	\$125.2	39.1%	60.9%
FAIRMOUNT PARK - Collinsville	\$0.0	\$2.9	\$2.9	0.0%	100.0%
GOLDEN NUGGET - Danville	\$5.2	\$32.7	\$38.0	13.8%	86.2%
RIVERS CASINO - Des Plaines	\$186.0	\$318.7	\$504.7	36.9%	63.1%
WIND CREEK - E. Hazel Crest	\$30.7	\$86.9	\$117.6	26.1%	73.9%
PAR-A-DICE - E. Peoria	\$10.1	\$50.3	\$60.4	16.7%	83.3%
CASINO QUEEN - E. St. Louis	\$18.9	\$67.0	\$85.9	22.0%	78.0%
GRAND VICTORIA - Elgin	\$26.0	\$110.9	\$136.8	19.0%	81.0%
HARRAH's - Joliet	\$16.6	\$102.9	\$119.5	13.9%	86.1%
HOLLYWOOD - Joliet	\$10.8	\$77.3	\$88.1	12.3%	87.7%
HARRAH'S - Metropolis	\$9.5	\$46.2	\$55.7	17.1%	82.9%
BALLY'S - Rock Island	\$3.2	\$59.8	\$63.0	5.1%	94.9%
HARD ROCK - Rockford	\$16.9	\$116.3	\$133.2	12.7%	87.3%
AMERICAN PLACE - Waukegan	\$21.9	\$92.3	\$114.3	19.2%	80.8%
TOTAL	\$434.0	\$1,381.9	\$1,815.9	23.9%	76.1%

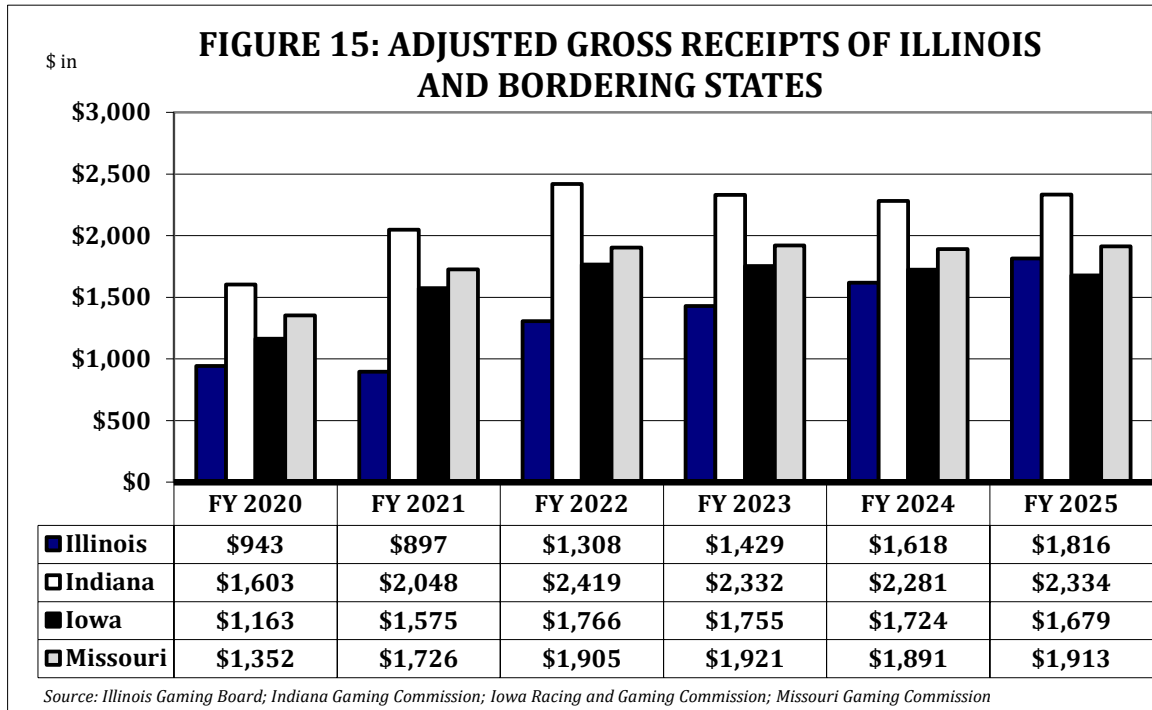
The data shows that the casinos that benefit the most from the structure change are the higher revenue-generating casinos – especially the ones with large amounts of adjusted gross receipts from table games. Under the previous tax structure, once the AGR from table games, when included with the AGR of EGDs, totaled over \$200 million, the revenue was taxed at 50%. Under the current tax structure, however, these particular revenues are instead taxed at a rate of no more than 20%.

As shown in the above figure, the Rivers Casino generated the most adjusted gross receipts of any casino, including the most AGR for both Table Games and EGDs. Bally's new Chicago casino has claimed the spot for the largest percentage of Table Games AGR composition at 39.1%.

The tax revenue impact of the new tax structure change enacted by P.A. 101-0031 can be significant. Using the Rivers Casino again as an example and removing the pandemic impacted years from the equation, between FY 2019 and FY 2025, the AGR of Rivers increased 14.7% from \$440 million to nearly \$505 million. However, its State tax revenue portion actually fell 16.4% from \$169.6 million to \$141.8 million. In other words, its taxable base grew \$65 million, yet its State taxes went down nearly \$28 million during this time period. This shows how the current structure can hurt tax totals but be a benefit to casino operators.

Competition for the Midwest Gaming Dollar

The figures in the following section provide a statistical summary with its direct competitors: Indiana, Missouri, and Iowa. The figure below displays the AGR of these Midwestern states over the past five years. After being a leader for years in this region, Illinois’ casino revenues currently have the second-lowest amount of gaming revenue of the casino-operating states in the Midwest. In FY 2025, Illinois’ AGR total of \$1.816 billion was notably below Indiana (\$2.334 billion) and Missouri (\$1.913 billion), but higher than Iowa (\$1.679 billion).



As shown, due to the pandemic, all of these states saw significant lows in their AGR totals in FY 2020. However, Illinois’ decline of 30% was more severe than that of Indiana (-24.3%), Iowa (-20.2%) and Missouri (-22.1%). One of the main reasons for this is that the neighboring states reopened earlier than Illinois. Iowa and Missouri reopened in June 2020, while Illinois did not reopen until July 2020. During FY 2021, Illinois again suspended gaming operations between parts of November 2020 thru January 2021. While the neighboring states instituted capacity limits during this time, they continued to operate. As a result, the surrounding states had strong bounce-back years in their AGR totals (each with growth over 25%) while Illinois fell another 4.8%, as illustrated above. In FY 2022, strong growth in total AGR was experienced by each of the Midwestern states. In FY 2023 and FY 2024, Illinois showed growth in AGR totals, while other states appeared to plateau.

In FY 2025, Illinois has surged while the AGR totals of other Midwestern states have shown little growth or slumped - Illinois (+12.2%), Indiana (+2.3%), Missouri (+1.2%), Iowa (-2.6%). This is primarily due to the continued expansion of the casino industry in Illinois.

Below, and on the following pages, is an overview of the casino industry involving Illinois' nearby gaming competitors.

Indiana

FIGURE 16: ADJUSTED GROSS RECEIPTS OF INDIANA CASINOS								
CASINO	Adjusted Gross Receipts (\$ in millions)					% Change 1-Yr.	June '25 Positions	AGR / Pos. per Day
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025			
Ameristar Casino	\$242.6	\$220.3	\$188.1	\$169.4	\$153.9	-9.1%	1,043	\$404
Bally's Evansville	\$122.4	\$158.5	\$167.5	\$164.6	\$161.1	-2.1%	1,019	\$433
Belterra Casino	\$84.2	\$87.8	\$83.7	\$80.8	\$76.2	-5.6%	882	\$237
Blue Chip Casino	\$113.4	\$130.7	\$119.4	\$119.1	\$115.3	-3.2%	1,291	\$245
Caesars Southern Indiana	\$204.1	\$234.0	\$245.0	\$233.6	\$226.1	-3.2%	1,317	\$470
French Lick Resort	\$64.0	\$74.0	\$75.9	\$76.5	\$70.5	-7.9%	768	\$252
Hard Rock Casino Northern Indiana	\$47.0	\$377.6	\$411.4	\$410.7	\$426.4	3.8%	1,960	\$596
Harrah's Hoosier Park	\$208.8	\$243.9	\$216.2	\$218.5	\$238.9	9.3%	1,341	\$488
Hollywood Lawrenceburg	\$152.5	\$166.0	\$150.9	\$144.2	\$141.1	-2.1%	1,234	\$313
Horseshoe Hammond	\$377.1	\$356.4	\$307.3	\$259.4	\$233.7	-9.9%	1,808	\$354
Horseshoe Indianapolis	\$298.9	\$326.3	\$323.8	\$328.1	\$324.1	-1.2%	1,797	\$494
Majestic Star	\$60.0	\$0.0	\$0.0	\$0.0	\$0.0	N/A	-	N/A
Majestic Star II	\$29.3	\$0.0	\$0.0	\$0.0	\$0.0	N/A	-	N/A
Rising Star Casino	\$44.1	\$43.7	\$42.7	\$41.7	\$40.2	-3.6%	647	\$170
Terre Haute	\$0.0	\$0.0	\$0.0	\$34.8	\$127.0	265.1%	1,116	\$312
TOTALS	\$2,048.4	\$2,419.3	\$2,332.0	\$2,281.4	\$2,334.5	2.3%	16,224	\$394.2
CHICAGO REGION TOTALS	\$869.3	\$1,085.0	\$1,026.2	\$958.6	\$929.3	-3.1%	6,102	\$626
Composition of Chicago Region	55.7%	52.3%	49.1%	44.8%	41.5%			
CASINO TOTALS	\$1,540.7	\$1,849.1	\$1,792.1	\$1,734.8	\$1,771.5	2.1%	13,086	\$477
RACINO TOTALS	\$507.7	\$570.2	\$539.9	\$546.6	\$563.0	3.0%	3,138	\$491

Source: Indiana Gaming Commission

- Despite having a population of about half the size of Illinois, Indiana's AGR totals of its casinos continue to be much higher than Illinois. In FY 2025, Indiana's total was \$2.334 billion compared to Illinois' total of \$1.816 billion. The FY 2025 total is a 2.3% increase from the FY 2024 total of \$2.281 billion.
- There was a resurgence of revenues after the May 2021 opening of the Hard Rock Casino [Northern Indiana], which replaced the Majestic Star casinos located in Gary. The new casino lies adjacent to the Borman Expressway (I-94) at Burr Street and 29th Avenue, thereby making it easily accessible from the south suburbs of Chicago. This casino is in direct competition with many of the Illinois casinos in that area, including the new casino that opened in the south suburbs of Cook County this past year.
- Indiana casinos make up almost half (41.5% in FY 2025) of the Chicago area casino AGR market. In addition to the Hard Rock Casino in Gary (AGR of \$426M in FY 2025), other casinos competing in this region include the Ameristar in East Chicago (\$154M); the Blue Chip in Michigan City (\$115M); and the Horseshoe in Hammond (\$234). Due to increasing casino options in the Chicago area, the East Chicago and Hammond casinos saw their revenues decline in FY 2025. Collectively, Indiana's Chicago Area casinos declined 3.1% between FY 2024 and FY 2025.
- A new casino began operations on the east side of Terre Haute in April 2024 and saw \$127 million in AGR in FY 2025. The Queen of Terre Haute Casino features over 1,000 slot machines, 34 table games, as well as a hotel, sportsbook, and several restaurants. This casino is minutes from Illinois' border and competes directly with the Illinois casino in Danville.

Missouri

FIGURE 17: ADJUSTED GROSS RECEIPTS OF MISSOURI CASINOS								
CASINO	Adjusted Gross Receipts (\$ in millions)					% Change 1-Yr.	June '25 Positions	AGR / Pos. per Day
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025			
Argosy Riverside Casino	\$160.2	\$177.1	\$173.2	\$166.6	\$160.5	-3.7%	1,124	\$391
Isle of Capri Casino, Boonville	\$80.6	\$88.5	\$92.3	\$86.5	\$86.2	-0.3%	660	\$358
Century Casino Caruthersville	\$46.8	\$48.3	\$44.2	\$47.1	\$53.8	14.1%	557	\$265
Hollywood Casino St. Louis	\$189.8	\$234.4	\$243.6	\$245.1	\$253.6	3.4%	1,751	\$397
Harrah's Kansas City	\$182.5	\$176.8	\$170.7	\$164.5	\$171.5	4.3%	1,232	\$381
Bally's Kansas City Casino	\$83.5	\$119.9	\$128.0	\$136.0	\$132.5	-2.6%	895	\$406
Horseshoe St. Louis	\$161.5	\$150.5	\$157.3	\$150.8	\$147.8	-2.0%	972	\$417
Ameristar Casino Kansas City	\$187.2	\$198.7	\$200.6	\$199.7	\$199.3	-0.2%	1,686	\$324
River City Casino	\$199.9	\$249.5	\$254.8	\$250.4	\$261.5	4.4%	1,639	\$437
Mark Twain Casino	\$38.7	\$38.5	\$36.8	\$35.7	\$32.2	-9.9%	351	\$251
Ameristar Casino St. Charles	\$283.4	\$302.5	\$303.0	\$292.0	\$297.3	1.8%	1,914	\$425
St. Jo Frontier Casino	\$41.5	\$48.1	\$47.6	\$47.6	\$46.7	-1.8%	426	\$300
Century Casino Cape Girardeau	\$70.7	\$72.1	\$68.3	\$69.3	\$70.6	1.9%	830	\$233
TOTALS	\$1,726.3	\$1,904.7	\$1,920.6	\$1,891.3	\$1,913.4	1.2%	14,037	\$373.5
ST. LOUIS REGION TOTALS	\$834.7	\$936.8	\$958.8	\$938.4	\$960.1	2.3%	6,276	\$524
Composition of St. Louis Region	91.4%	89.4%	89.4%	89.0%	88.6%			
CASINO TOTALS	\$1,726.3	\$1,904.7	\$1,920.6	\$1,891.3	\$1,913.4	1.2%	14,037	\$415
RACINO TOTALS	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	N/A	-	N/A

Source: Missouri Gaming Commission

- Adjusted gross receipts from Missouri casinos rose slightly after falling in FY 2024. An overall AGR increase of 1.2% was recorded in FY 2025, resulting in an increase from \$1.891 billion to \$1.913 billion. The four St. Louis area casinos near the Illinois border generated \$960 million in adjusted gross receipts in FY 2025. Approximately 89% of the AGR revenues in this area are collected in Missouri.
- After the decline in St. Louis' area AGR in FY 2024, the area's AGR totals bounced back 2.3% to \$960 million in FY 2025. The four Illinois counties closest to St. Louis (Jersey, Madison, Monroe, and St. Clair) had approximately 3,784 video gaming terminals in operation throughout FY 2025 with net terminal income totaling over \$218 million. More competition has also begun in the area with the opening of a racino at Fairmount Racetrack, which added additional gaming positions to this metropolitan area on the Illinois side of the border.

Iowa

FIGURE 18: ADJUSTED GROSS RECEIPTS OF IOWA CASINOS

CASINO	Adjusted Gross Receipts (\$ in millions)					% Change 1-Yr.	June '25 Positions	AGR / Pos. per Day
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025			
Ameristar	\$165.8	\$187.0	\$184.6	\$186.6	\$170.7	-8.5%	1,246	\$375
Casino Queen	\$18.1	\$21.2	\$21.4	\$20.7	\$20.0	-3.7%	470	\$116
Catfish Bend	\$43.3	\$45.5	\$44.9	\$43.6	\$45.2	3.5%	734	\$169
Diamond Jo Dubuque	\$68.1	\$76.4	\$74.7	\$79.1	\$77.2	-2.3%	757	\$280
Diamond Jo Northwood	\$95.9	\$104.5	\$103.0	\$107.2	\$109.3	2.0%	823	\$364
Grand Falls	\$78.0	\$92.9	\$95.8	\$99.5	\$94.4	-5.1%	804	\$322
Hard Rock Casino	\$87.1	\$97.9	\$94.8	\$92.5	\$91.1	-1.6%	691	\$361
Harrah's	\$58.1	\$74.0	\$70.7	\$71.9	\$67.6	-6.0%	663	\$279
Horseshoe	\$180.3	\$212.2	\$204.7	\$187.1	\$178.7	-4.5%	1,336	\$366
Isle of Capri	\$68.5	\$72.4	\$73.4	\$66.7	\$67.2	0.8%	792	\$233
Isle Casino	\$88.4	\$101.0	\$97.8	\$93.3	\$93.4	0.1%	833	\$307
Lakeside	\$47.6	\$53.1	\$50.8	\$48.7	\$48.9	0.4%	603	\$222
Prairie Meadows	\$206.7	\$228.3	\$240.9	\$240.3	\$234.8	-2.3%	1,284	\$501
Q Casino	\$50.3	\$52.2	\$50.5	\$44.0	\$46.3	5.2%	541	\$234
Rhythm City	\$110.3	\$118.4	\$115.2	\$111.9	\$110.6	-1.1%	839	\$361
Riverside Casino	\$116.3	\$128.4	\$130.0	\$129.2	\$125.8	-2.6%	1,002	\$344
Wild Rose Clinton	\$32.9	\$33.6	\$33.3	\$32.9	\$30.4	-7.6%	491	\$170
Wild Rose Emmetsburg	\$27.4	\$30.7	\$31.4	\$31.5	\$30.7	-2.6%	464	\$181
Wild Rose Jefferson	\$32.3	\$36.4	\$36.5	\$36.7	\$36.5	-0.5%	511	\$196
TOTALS	\$1,575.4	\$1,766.2	\$1,754.5	\$1,723.5	\$1,678.7	-2.6%	14,883	\$309.0
QUAD CITY REGION TOTALS	\$178.8	\$190.8	\$188.6	\$178.6	\$177.8	-0.4%	1,631	\$299
Composition of Quad City Region	85.0%	79.5%	76.3%	74.5%	73.8%			
CASINO TOTALS	\$1,368.8	\$1,538.0	\$1,513.6	\$1,483.2	\$1,443.9	-2.6%	13,599	\$291
RACINO TOTALS	\$206.7	\$228.3	\$240.9	\$240.3	\$234.8	-2.3%	1,284	\$501

- After almost a decade of having higher AGR totals than Illinois, the FY 2025 AGR totals were lower in Iowa (\$1.679 billion) than Illinois (\$1.816 billion). Iowa's AGR levels decreased by -2.6% in FY 2025, which indicates an enduring decline after decreasing -1.8% in FY 2024 as well.
- In FY 2025, on an individual basis, Illinois' Rock Island Casino (\$63M) was outperformed by Bettendorf's Isle of Capri (\$67M) and Davenport's Rhythm City (\$111M). With two casinos compared to one, Iowa brings in the majority of revenues in the Quad City area.

Wisconsin

- While Wisconsin does not have public casinos, it does have a number of tribal gaming facilities throughout the state. The closest Wisconsin casinos to Illinois' border currently reside in Milwaukee and Madison.
- A tribal casino to be located in the city of Beloit (just north of Rockford) was approved by Wisconsin governor Tony Evers in March 2021 and gained approval from the Bureau of Indian Affairs in May 2022. The new casino will be located just across the Illinois border off of Interstate 39/90. Construction for this \$405 million casino began in Fall 2024 with an anticipated opening date in 2026. This casino would be in direct competition with Rockford's Hard Rock Casino.
- Another proposal for the city of Kenosha, a few miles north of Waukegan, was rejected by Wisconsin Governor Scott Walker in 2015. In July 2022, the Menominee Indian Tribe announced a partnership with Hard Rock International to pursue another attempt at a casino in Kenosha. In February 2024, an intergovernmental agreement was signed with officials from the City of Kenosha and Kenosha County, but an official deal greenlighting the proposed casino has not been agreed upon. While a timetable for this potential casino is unknown, multiple obstacles would have to be overcome for this casino to become a reality.

Michigan

- While Michigan's large public casinos reside relatively far from Illinois in Detroit, the state does have a number of tribal casinos. One of those casinos, the Four Winds Casino, is located off of I-94 approximately 90 minutes from Chicago in New Buffalo, Michigan. While somewhat far from Chicago, the casino offers low-cost shuttles from several Illinois locations to entice gamblers to its venue.

The Future of the Casino Industry and the Impact of P.A. 101-0031 and P.A. 101-0648

While the amount of revenues generated from Illinois casinos improved in FY 2025, the total still remains below levels from the past. Illinois saw substantial growth this year, and will likely see more growth in the following years due to gaming expansion legislation passed in the form of P.A. 101-0031. This expansion involved different forms, which are summarized below.

- **Recent Casino Location Changes**

One of the state's original riverboats, the Hollywood Casino Joliet, was authorized to conduct land-based operations under P.A. 101-0031. The Hollywood Casino Joliet finally made this transition by closing its riverboat on July 29, 2025, and opening a \$185 million land-based facility on August 10, 2025. The 189,000 square-foot casino complex features 1,000 slots, 43 table games, a new retail sportsbook, a 10,000 square-foot event center and celebrity chef restaurants. According to the Illinois Gaming Board website, the Hollywood Casino Joliet ranked fifth in admissions for the month of August 2025 even though the facility was only open 23 of the 31 operating days in the month.

Source: <https://www.chicagotribune.com/2025/09/09/hollywood-casino-joliet-revenue-boost/>

- **Additional Gaming Position Purchasing Option**

For years, many in the industry argued that Illinois casinos were at a competitive disadvantage with other states because State law limited their gaming positions to 1,200 per casino, thereby preventing them to expand their offerings if the demand for more gaming options was there. In light of this, and as a way for existing casinos to respond to the upcoming competition, P.A. 101-0031 authorized casinos the opportunity to increase their available gaming positions from 1,200 positions to as many as 2,000 positions. To obtain these positions, casinos had to purchase these positions at a cost of \$17,500 per position for licenses not located in Cook County and \$30,000 per position for licenses located in Cook County.

Despite the opportunity to increase their gaming positions, most of the existing casinos have declined this opportunity. Gaming Board reports show that only the Rivers Casino in Des Plaines, the Hard Rock Casino in Rockford, and the Wind Creek Chicago Southland Casino have taken the opportunity to operate at more than the 1,200-position threshold. It appears that there was very little incentive for the other casinos to spend the money to operate additional gaming positions, especially in light of the looming competition being added throughout Illinois.

Des Plaines promptly ramped up the number of casino games that were offered and has remained near the 2,000-position limit. Des Plaines' AGR per position per day figures have historically been much higher than other nearby casinos, which was an indication that there was demand for more gaming opportunities in this area and worth the cost of purchasing additional positions. However, it remains to be seen how Des Plaines' profitability will be impacted by the future opening of the permanent facility at Bally's Casino Chicago and the recently opened Wind Creek Chicago Southland Casino.

- ***New Casino Licenses***

This Act also granted new casino licenses to Rockford, Waukegan, Carterville, Danville, Chicago's South Suburbs, and the City of Chicago. Of these casinos, Carterville, Rockford, Danville, and the South Suburbs (East Hazel Crest) have built permanent facilities. Waukegan and Chicago have established temporary locations. The timetable of when these casinos will ultimately open and begin generating revenues varies and remains fluid. The following paragraphs provide a synopsis of the status of each casino authorized under P.A. 101-0031.

Rockford – Hard Rock Casino

This casino opened a temporary facility in November 2021 at 610 N. Bell School Road in Rockford. Recently, a permanent casino has been constructed and opened at the corner of East State St. and I-90. The new 65,000 square foot permanent casino facility opened on August 29, 2024 and includes 1300 slot machines, 50 live table games, a concert venue, and physical sportsbook.

Source: <https://www.mystateline.com/news/opening-day-look-inside-rockfords-new-hard-rock-casino/>

Waukegan – American Place

Near the Fountain Square shopping center in the northern suburb, this casino opened an interim tent-like facility on February 17, 2023. Developers were anticipating a 2025 opening for the permanent location, but a lawsuit against the City of Waukegan and the Illinois Gaming Board by the Forest County Potawatomi Community is expected to stall the opening to the later date of 2027. When completed, the American Place will feature a 5-star 20-suite hotel, 1640 slot machines, 100 table games, and a 1,500-seat entertainment venue.

Source: <https://www.chicagotribune.com/2024/03/28/full-house-resorts-awaits-illinois-supreme-court-decision-before-building-its-casino-in-waukegan/>

Carterville – Walker's Bluff

Elite Casino Resorts, an Iowa based casino resort company, in conjunction with Walker's Bluff Winery in Carterville, opened on August 26, 2023. Located next to the winery, the casino features 650 slot machines and 14 table games, alongside amenities such as a show lounge and 116-room hotel with full-service salon and spa. Located between Marion and Carbondale, the casino is approximately 14 miles from Interstate 57.

Source: <https://www.walkersbluffcasinoresort.com/index.html>

Danville – Golden Nugget Danville Casino

The Danville casino opened on May 27, 2023. The casino features a 41,500 square foot gaming floor that contains over 500 slot machines and 14 table games. Danville does not include a physical or digital sportsbook at this time. However, the casino does include a steak house, house bar, and café. It is the first casino to not include a resort plan with overnight rooms.

Source: <https://www.goldennugget.com/danville/>

South Suburbs – Wind Creek Chicago Southland

The South Suburbs casino opened on November 11, 2024. Located at the Interstate 80/Halsted St. interchange in East Hazel Crest and Homewood, the revenue from the “Wind Creek Chicago Southland” is split between the two municipalities, despite the bulk of the proposal settled in East Hazel Crest. Work began on the Four Diamond casino in June 2022, and received its license in December 2021 from the Gaming Board. Wind Creek features a 70,000 square foot casino, including over 1,400 slot machines and 56 table games. A 255-room and 43-suite luxury hotel also opened April 11, 2025.

Source: <https://windcreek.com/chicagosouthland>

Chicago – Bally’s Casino

In 2022, the Chicago City Council approved a \$1.74 billion contract for a Bally’s Corporation casino resort in the River West Neighborhood. Proposed to be off Halsted and Chicago Ave., the former *Chicago Tribune* publishing center will include a variety of amenities on top of 3,400 slots and 173 table games. A 3,000-seat theater, 500 room hotel tower, and 10 different restaurants. Despite financing concerns, Bally’s recently secured \$940 million in funding from the real estate investment trust Gaming & Leisure Properties, and intends to adhere to the projected opening date of September 2026.

A temporary casino site opened September 9, 2023 at the Medinah Temple on Wabash St. in River North. The three-story building has been retrofitted to include 750 slot machines and 50 table games as well as food and beverage offerings.

Source: <https://casinos.ballys.com/chicago/>, <https://www.chicagobusiness.com/politics/ballys-chicago-casino-company-agrees-soo-kim-buyout>

- **Casinos at Racetracks**

In addition to an increase in gaming positions and the authorization of new casinos, P.A. 101-0031 authorized both electronic gaming and table games at Illinois' racetracks under the following gaming position limits: Arlington: 1,200 positions; Hawthorne: 1,200 positions; and Fairmount: 900 positions. It also allows for an additional 1,200 position racetrack casino in Cook County in the future if it meets certain racing and licensing requirements.

While Fairmount has recently opened a "racino" and Hawthorne is to potentially open one in the near future, Arlington International Racecourse announced in August 2019 that they would not pursue a casino license and have since closed its racetrack. And while a new racetrack with a casino could be theoretically built in Cook County under this Act, there is no current indication that this will take place in the foreseeable future. This leaves Fairmount as the only racino location and Hawthorne as the only location that could open one in the coming years. A synopsis of these gaming facilities follows.

Cicero – Hawthorne Casino & Race Course

When the initial plans were announced, Hawthorne's website stated that the casino was planned to open in fall 2021. However, now over five years since its approval, no casino has been opened. The racino has yet to be fully financed and has not cleared the multiple rounds of approval from the Illinois Gaming Board. Hawthorne has developed an existing partnership with retail sportsbook company PointsBet, already established on the course grounds. Sports wagering began at the location in September 2020.

Source: <https://harnessracingupdate.com/2024/04/14/push-for-a-racino-in-illinois/neracecourse.com/casino/>

Collinsville – FanDuel Sportsbook and Horse Racing

In 2021, Fairmount Park Racetrack partnered with Casino Queen Holding Inc. to pave the way for casino gaming at the races. DraftKings at Casino Queen, an already operating casino in East St. Louis, joined FanDuel in partnering with the track. Sports wagering has been conducted at Fairmount since March 2021. In July 2024, Accel Entertainment (the parent company of FanDuel Sportsbook) agreed to buy the track and announced their plans to build both temporary and permanent casinos. A temporary casino opened April 2025 with nearly 300 slot machines. A permanent casino is to follow in 2028 with over 600 slot machines, 18-24 table games, and a sportsbook.

Source: <https://www.actionnetwork.com/news/accel-racino-plans-fairmount-park>

How Much Revenue Could These New Casinos Generate?

The new casinos, especially the large 4,000 position (max) casino in Chicago, will no doubt generate millions of dollars to the State and local governments, but how much revenue could these new casinos realistically generate? Revenue generated from casinos in highly populated locations, such as the Waukegan and the south suburban locations, saw AGR totals of \$114 million and \$118 respectively with the south suburban location only being open for 234 operating days of the year. Additionally, the Hollywood Casino in Joliet recently opened a new land-based facility that saw an AGR total of \$11 million in the month of August with it only being open for 23 of 31 operating days. The Waukegan casino's AGR total is expected to grow once its permanent facility opens, which is currently projected for 2027.

A new 4,000 position casino strategically located near the untapped areas of downtown Chicago should exceed Illinois' highest revenue generating casino, which was Des Plaines in FY 2025 (\$505M) and would rival other large casinos across the country. To put a Chicago casino's revenue potential into perspective, the following figure displays the top 20 casinos in the Great Lakes Region in terms of AGR over the last four fiscal years. As shown, the casino with the highest amount of AGR in this region in FY 2025 was the MGM Grand in Detroit with adjusted gross receipts totaling \$605.5 million. Besides the MGM Grand Casino, only three other casinos in this region had AGR levels surpassing \$500 million in FY 2025: Parx Casino in Bensalem, PA (\$574.2M); Wind Creek in Bethlehem, PA (\$529.8); and Des Plaines' Rivers Casino (\$504.7M). While the Rivers Casino is now using the limit of 2,000 gaming positions, the other three casinos mentioned above have gaming position totals closer to the 4,000 positions the Chicago Casino is authorized to operate.

FIGURE 19: SUMMARY OF THE TOP AGR GENERATING CASINOS IN THE GREAT LAKES REGION (Illinois, Indiana, Iowa, Michigan, Missouri, Ohio, and Pennsylvania)								
CASINO	Adjusted Gross Receipts (\$ in millions)					% Change 1-Yr.	June '25 Positions	AGR / Pos. per Day
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025			
MGM Grand Detroit	\$377.9	\$612.7	\$595.3	\$563.8	\$605.5	7.4%	3,901	\$425
Parx Casino	\$547.9	\$621.7	\$592.1	\$576.1	\$574.2	-0.3%	3,601	\$437
Wind Creek Bethlehem	\$355.2	\$514.4	\$515.6	\$536.5	\$529.8	-1.2%	3,170	\$458
Rivers Casino Des Plaines	\$340.2	\$503.1	\$557.6	\$526.7	\$504.7	-4.2%	1,996	\$693
Hard Rock Casino Northern Indiana	\$47.0	\$377.6	\$411.4	\$410.7	\$426.4	3.8%	1,960	\$596
MotorCity Casino Hotel	\$341.8	\$419.2	\$390.0	\$372.4	\$383.4	3.0%	2,740	\$383
Rivers Casino Pittsburgh	\$257.7	\$362.2	\$358.3	\$344.6	\$333.3	-3.3%	2,428	\$376
Horseshoe Indianapolis	\$298.9	\$326.3	\$323.8	\$328.1	\$324.1	-1.2%	1,797	\$494
MGM Northfield Park	\$243.2	\$281.0	\$296.8	\$306.6	\$318.5	3.9%	1,416	\$616
Ameristar Casino St. Charles	\$283.4	\$302.5	\$303.0	\$292.0	\$297.3	1.8%	1,914	\$425
Hollywood Casino at Greektown	\$206.8	\$266.5	\$277.2	\$288.9	\$288.5	-0.1%	3,344	\$236
Hollywood Casino Columbus	\$239.1	\$258.0	\$248.1	\$272.2	\$287.8	5.7%	1,877	\$420
River City Casino	\$199.9	\$249.5	\$254.8	\$250.4	\$261.5	4.4%	1,639	\$437
JACK Cleveland Casino	\$227.5	\$261.1	\$245.0	\$268.2	\$256.4	-4.4%	1,599	\$439
Live! Casino & Hotel Philadelphia	\$98.3	\$221.1	\$234.9	\$252.7	\$256.3	1.4%	2,491	\$282
Hollywood Casino St. Louis	\$189.8	\$234.4	\$243.6	\$245.1	\$253.6	3.4%	1,751	\$397
Hard Rock Casino Cincinnati	\$197.6	\$249.7	\$230.7	\$249.7	\$246.0	-1.5%	1,901	\$354
Miami Valley Gaming	\$185.2	\$219.3	\$236.8	\$242.4	\$244.9	1.0%	2,007	\$334
Harrah's Hoosier Park	\$208.8	\$243.9	\$216.2	\$218.5	\$238.9	9.3%	1,341	\$488
Prairie Meadows	\$206.7	\$228.3	\$240.9	\$240.3	\$234.8	-2.3%	1,284	\$501

Some believe that a Chicago casino, with a permanent facility, will eventually be the top revenue producing casino in this region. However, it must be stressed that this would have to occur at a time that gaming options in the Chicago metropolitan area would be higher than they have ever been before. Not only will the Chicago Casino compete with the five Illinois casinos in the Chicago metro area, but also the four nearby Indiana casinos, two new suburban casinos (in Waukegan and the South Suburbs), a potential racino in the area, as well as competing with over 20,000 video gaming terminals in the Chicago metropolitan area. The top casinos in the provided figure have significantly less competition for the gaming dollar than a Chicago Casino will have, which makes Chicago generating revenues that exceed the amounts in this list much more challenging.

In terms of tax revenues, the tax imposed on the Chicago Casino is different than other Illinois casinos, as highlighted on page 11. This mega casino has a modified State tax as well as its own City Tax. Similar to the tax structure of other Illinois casinos, the Chicago Casino graduated tax structure imposed on table game revenues is calculated separately from the electronic gaming device revenues.

Below are examples of how much tax revenue would be generated from the Chicago Casino Tax Structure under three scenarios of total AGR (with an assumed 30% coming from table games):

- A \$600 million Chicago casino would generate approximately \$221 million in tax revenue, including \$118 million for the State and \$103 million for the City.
- An \$800 million Chicago casino would generate approximately \$306 million in tax revenue, including \$164 million for the State and \$142 million for the City.
- A \$1.0 billion Chicago casino would generate approximately \$394 million in tax revenue, including \$211 million for the State and \$183 million for the City.

How Much Revenue Could the New Racinos Generate?

How much revenue could Illinois realize from its racinos? The figure below shows the amount of gross receipts generated by racetrack casinos in the Great Lakes Region over the last six fiscal years. As shown, the revenue discrepancy between each of the locations is wide, ranging from \$84.6 million to over \$605 million for the racinos in operation the entirety of FY 2025. The performance of these racinos is strongly influenced by factors that affect any casino: location of the facility, distance from competing venues, gaming positions utilized, tax structure imposed, etc.

While Illinois' racino and proposed racino will reside in highly populated regions, they also lie within short distances of either existing casinos or newly proposed locations. These venues will immediately have strong competition surrounding them, and that does not include the successful video gaming terminals that operate across the State. As a result, obtaining revenue totals that match the large revenue producing racinos shown below will be challenging, especially because of the limited number of gaming positions at the Fairmount racino and estimated at the Hawthorne racino.

FIGURE 20: SUMMARY OF THE TOP RACETRACK CASINOS IN THE GREAT LAKES REGION (Illinois, Indiana, Iowa, Michigan, Missouri, Ohio, and Pennsylvania)								
CASINO	Adjusted Gross Receipts (\$ in millions)					% Change 1-Yr.	June '25 Positions	AGR / Pos. per Day
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025			
Parx Casino	\$547.9	\$621.7	\$592.1	\$576.1	\$574.2	-0.3%	3,601	\$437
Horseshoe Indianapolis	\$298.9	\$326.3	\$323.8	\$328.1	\$324.1	-1.2%	1,797	\$494
MGM Northfield Park	\$243.2	\$281.0	\$296.8	\$306.6	\$318.5	3.9%	1,416	\$616
Miami Valley Gaming	\$185.2	\$219.3	\$236.8	\$242.4	\$244.9	1.0%	2,007	\$334
Harrah's Hoosier Park	\$208.8	\$243.9	\$216.2	\$218.5	\$238.9	9.3%	1,341	\$488
Prairie Meadows	\$206.7	\$228.3	\$240.9	\$240.3	\$234.8	-2.3%	1,284	\$501
Eldorado Gaming Scioto Downs	\$208.7	\$232.6	\$234.6	\$224.5	\$224.3	-0.1%	1,584	\$388
Mohegan Sun Pocono	\$173.8	\$224.7	\$213.2	\$206.8	\$203.9	-1.4%	1,670	\$334
Hollywood Casino at The Meadows	\$157.3	\$193.2	\$196.9	\$190.9	\$187.3	-1.9%	2,211	\$232
Jack Thistledown Racino	\$179.5	\$191.7	\$185.6	\$183.8	\$186.2	1.3%	1,272	\$401
Hollywood Gaming at Mahoning Valley Race Course	\$141.1	\$158.5	\$163.0	\$166.3	\$174.1	4.7%	941	\$507
Hollywood Gaming at Dayton Raceway	\$142.1	\$153.2	\$152.0	\$158.7	\$166.3	4.8%	964	\$473
Hollywood Casino at Penn National Race Course	\$190.1	\$196.0	\$176.9	\$161.9	\$159.9	-1.3%	1,705	\$257
Harrah's Philadelphia Casino & Racetrack	\$194.0	\$185.9	\$160.5	\$136.6	\$127.2	-6.9%	1,677	\$208
Presque Isle Downs & Casino	\$93.4	\$114.7	\$107.1	\$103.0	\$98.3	-4.5%	1,542	\$175
Belterra Park Gaming & Entertainment Center	\$86.4	\$95.0	\$85.9	\$85.3	\$84.6	-0.8%	918	\$257
Fairmount Park Casino & Racing	\$0.0	\$0.0	\$0.0	\$0.0	\$2.9	N/A	244	\$155

The tax revenue potential of these Illinois racinos depends on the amount of adjusted gross receipts these locations are able to generate and type of game creating this revenue (table games vs electronic gaming device). The Fairmount racino that has been opened since April only has electronic gaming devices and no table games. Fairmount generated almost \$402 thousand in tax revenues for the state and \$201 thousand in tax revenues for local governments. While the distribution of the tax revenues from the racinos is different than that of the casinos, the tax structure is the same as the non-Chicago casinos.

Factors that Could Limit Tax Revenue Growth

Despite the fact that authorized gaming positions will continue to expand as the provisions within P.A. 101-0031 and P.A. 101-0648 are fully implemented, the Commission projects only modest growth in gaming-related tax revenues. Reasons for this are discussed below.

- **An Effectively Reduced Tax Structure**

As discussed earlier, among the changes of P.A. 101-0031 and P.A. 101-0648 is a modification to the privilege tax structure imposed on casinos. The law provides that table games and electronic gaming devices have separate tax structures, which in itself reduces the tax revenue potential under a graduating tax format. The revenue potential is further limited by the fact that the rates imposed on table games are much lower than under prior law. These changes create an effective tax rate that is significantly lower than before, thereby making it more challenging to generate large amounts of “new” tax revenues for the State.

- **Cannibalization and Area Saturation**

Few would argue that the new casinos and racinos will not generate revenues for the State. The question, however, is at what cost? In areas where gaming approaches saturation, a “cannibalization” effect often occurs where upon existing casinos see revenue losses as a result of the new local competition. There have been numerous gaming-related examples of this cannibalization effect in recent years. As discussed in the video gaming section, the most recent is the impact that video gaming has had on the Chicago Area casinos. This effect is largely represented in the individual performances of the Chicago Area casinos (Elgin Casino AGR fell by 39.6% since video gaming’s inception).

It is expected that cannibalization at existing Illinois casinos is inevitable, especially those in the Chicago metropolitan area where the majority of the gaming expansion will take place. The extent that revenues from these current locations will suffer remains in question. Because of this, the overall value of tax revenue growth from gaming expansion will likely be modest after accounting for the cannibalization on existing gaming options and the factors above.

- **Tax Offsets**

As part of P.A. 101-0031, several provisions were included to assist existing casinos due to the increased competition that is created by this Act. This assistance comes in various forms, including: a hold-harmless provision that creates tax credits for the casinos if their revenue performance is adversely affected; renovation credits for certain casinos; a modified taxable base for the East St. Louis location; and a \$5 million annual distribution from the State Gaming Fund to the host municipality of the Des Plaines Casino (once the South Suburb casino begins operations). All of these items have and will continue the effect of lowering the amount ultimately distributed to the State’s general funds.

VIDEO GAMING

VIDEO GAMING

Video Gaming was first legalized in July 2009 thru P.A. 96-0034. The following section provides an overview of the legislation legalizing video gaming in Illinois, figures depicting the growth of video gaming through FY 2025, a detailed discussion on the impact that video gaming is having on the casino industry, and a look at the impact of P.A. 101-0031, P.A. 101-0648, P.A. 103-0592, and P.A. 104-0002 on video gaming in Illinois.

Public Act 96-0034 – The Capital Bill and Video Gaming’s Original Arrangement

In July 2009, Governor Quinn signed into law Public Act 96-0034, which became the first comprehensive capital bill in many years. The revenue streams used to pay for the new capital projects were as follows: expansion of the Sales and Use Tax; privatization of the lottery/online lottery program; increasing the liquor tax; increasing motor vehicle fees; and the legalization of video gaming machines.

Legal issues and interruptions in the implementation of many of these sources caused significant delays in receiving these capital-earmarked revenues. For video gaming, the delays included limited staffing available to oversee the new program, time-consuming background checks on operation applicants, and a longer-than-expected process of selecting and implementing a Central Communications System. Video gaming finally began operations in Illinois in September 2012, a little over three years after P.A. 96-0034 was signed into law.

In the original arrangement, each qualified establishment was allowed to operate up to 5 video gaming terminals on its premises at any time. Revenues, after payouts, were taxed at a flat 30% tax rate with 5/6 of the revenues going to the Capital Project Fund and the remaining 1/6 distributed to all participating local governments. Of the after-tax profits from a video gaming terminal, 50% was paid to the terminal operator and 50% to the establishment conducting video gaming. As shown on the next page, these limits, rates, and distributions have been since modified.

A non-refundable application fee is paid at the time an application for a license is filed with the Gaming Board. The current level of application fees is as follows:

- | | |
|-------------------------------|--|
| 1) Manufacturing: \$5,000 | 5) Technician: \$100 |
| 2) Distributor: \$5,000 | 6) Terminal Handler: \$100 (up from \$50) |
| 3) Terminal Operator: \$5,000 | 7) Establishment: \$100 |
| 4) Supplier: \$2,500 | 8) Sales Agent/Broker: \$100 (P.A. 102-0689) |

In addition, the Gaming Board establishes an annual fee for each license as follows:

- | | |
|-------------------------------|--|
| 1) Manufacturer: \$10,000 | 6) Establishments: \$100 |
| 2) Distributor: \$10,000 | 7) Video Gaming Terminal: \$100 |
| 3) Terminal Operator: \$5,000 | 8) Terminal Handler: \$100 (up from \$50) |
| 4) Supplier: \$2,000 | 9) Sales Agent/Broker: \$100 (P.A. 102-0689) |
| 5) Technician: \$100 | |

Of these fees, 25% shall be paid for the treatment of compulsive gambling and 75% shall be used for the administration of the Video Gaming Act.

Changes to Video Gaming Act since Implementation

This page describes the various changes that have been made to the Video Gaming Act since its inception in 2009. A discussion of the impact of these changes is included at the end of this section. Most of these changes are a result of P.A. 101-0031 unless otherwise noted.

- **Betting Limit Changes**

The maximum wager played per hand shall not exceed \$4 (\$2 under prior law).

- No cash award for the maximum wager on any individual hand shall exceed \$1,199 (\$500 under prior law).
- No cash award for the maximum wager on a jackpot, progressive or otherwise, shall exceed \$10,000.
- In-location bonus jackpot games are also authorized.

- **Regular Terminal Limit Increased from 5 to 6**

- The limit on video gaming terminals per establishment shall be increased from 5 to 6 terminals.

- **Truck Stop Terminal Limit Increased to 10**

- A licensed truck stop establishment (with at least 50,000 gallons or more sold) may operate up to 10 video gaming terminals on its premises at any time.

- **Tax Rate Change**

- Beginning on July 1, 2019, an additional tax of 3% is imposed on net terminal income and shall be collected by the Gaming Board (bringing the tax to 33%).
- Beginning on July 1, 2020, an additional tax of 1% is imposed on net terminal income and shall be collected by the Gaming Board (bringing the tax to 34%).
- Beginning on July 1, 2024, an additional tax of 1% is imposed on net terminal income and shall be collected by the Gaming Board (bringing the tax to 35%). This is a result of P.A. 103-0592.
- The additional tax is deposited into the Capital Projects Fund.

- **State Fair Gaming Act**

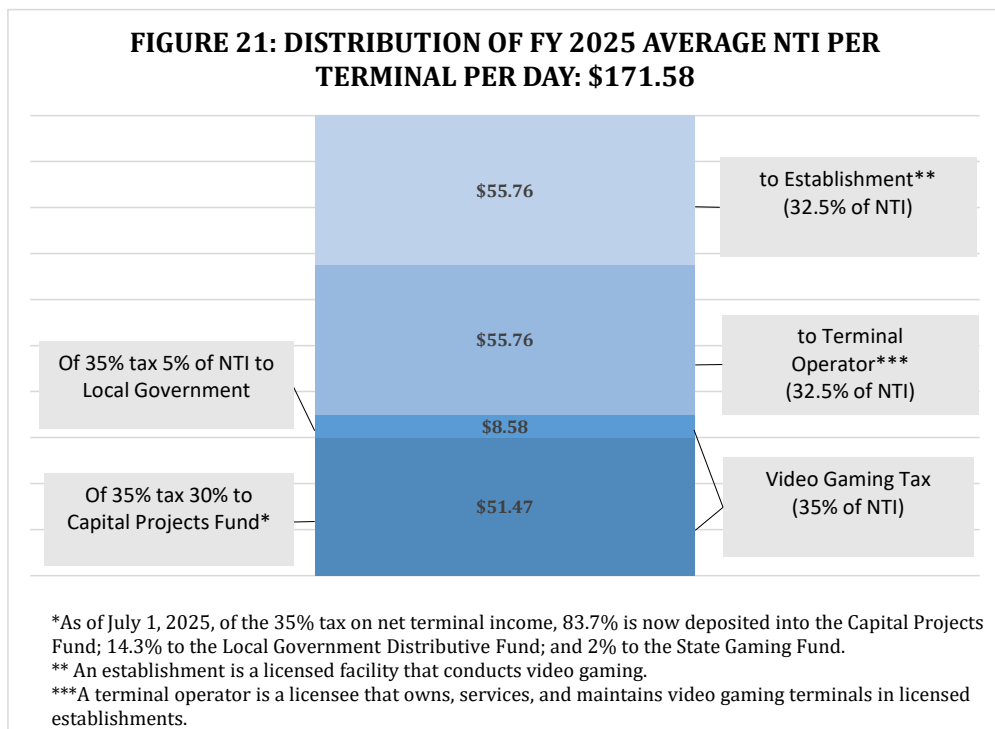
- Up to 50 video gaming terminals during the scheduled dates of the Illinois State Fair; and
- Up to 30 video gaming terminals during the scheduled dates of the DuQuoin State Fair.
- A tax is imposed at the rate of 35% of net terminal income.
- The tax revenue shall be remitted to the Gaming Board and deposited into the newly created State Fairgrounds Capital Improvements and Harness Racing Fund.
- P.A. 101-0648 modified the original legislation to provide that the Gaming Board shall issue an establishment license to the Department of Agriculture to operate video gaming at these fairs (rather than issuing the license to a concessioner).

- **P.A. 104-0002 Changes**

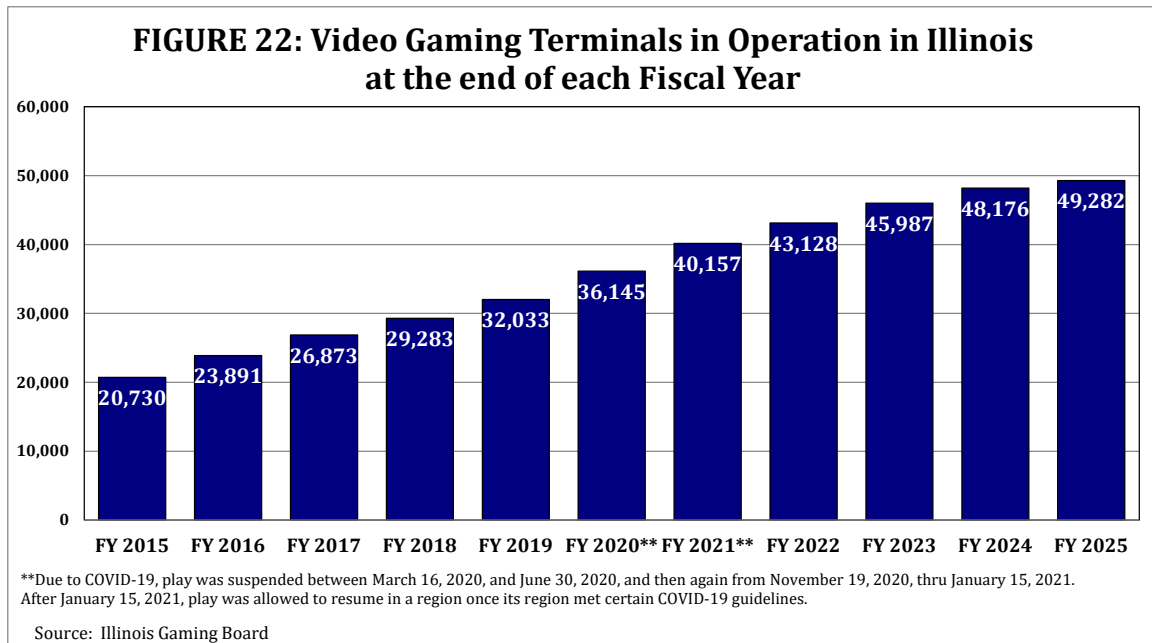
- Beginning July 1, 2025, 83.7% (previously approximately 85.7%) of Illinois' 35% tax rate on video gaming tax revenues is now deposited into the Capital Projects Fund and 14.3% (previously 5/35 of the tax or approximately 14.29%) is allocated to the Local Government Video Gaming Distributive Fund. The remaining 2% is deposited into the State Gaming Fund.
- Based on the Commission's estimated video gaming projections, the reallocation of funds will result in a reduction of approximately \$22 million in annual revenue to the Capital Projects Fund. A corresponding increase of approximately \$22 million will be directed to the State Gaming Fund, reflecting the newly established 2% allocation to the State Gaming Fund, which will effectively increase the State's General Funds (as the majority of revenues deposited into the State Gaming Fund are transferred to the Education Assistance Fund). Additionally, the Local Government Distributive Fund will experience a modest increase of approximately \$200,000.

Video Gaming Statistics

Under the current 35% Video Gaming tax, \$1.08 billion of revenue was generated in FY 2025. Of this amount, the 5% portion of the 35% tax goes to the Local Government Distributive Fund while the remaining 30% portion goes to the Capital Projects Fund. As noted above, this distribution has been modified slightly for FY 2026 and beyond. Of the 65% of net terminal income (NTI) that is not taxed, half of the remainder is kept by the establishment hosting the video gaming terminal while the other half is sent to the terminal operator. The average NTI per terminal per day value in FY 2025 was \$171.58. The chart below displays how this amount was distributed on average to the entities receiving portions of this NTI.



In its opening month of September 2012, 61 video gaming terminals were in operation in Illinois. By the end of FY 2025 (June 2025), this number had risen to 49,282 terminals. The chart below displays the significant growth in video gaming terminals across the State over the previous 11 years.



Between September 2012 and June 2014, an average of 838 new video gaming terminals was activated per month across Illinois. This monthly average of “new” terminals has slowed in recent years, but the industry continues to add new terminals across the State. An average of 92 new terminals per month were added in FY 2025.

The FY 2025 data shows that 6,846 of 9,331 (73.4%) establishments operated six terminals at one point during the fiscal year. In addition, there were 113 locations (assumedly truck stops) with over six terminals including three with seven terminals; seven with eight; three with nine; and 100 locations maxed out at ten terminals. A breakdown of the FY 2025 data by number of terminals per location is shown in the figure below.

FIGURE 23: Video Gaming Statistics Grouped by Number of Terminals per Location
FY 2025 Totals

	Terminals										Total
	1	2	3	4	5	6	7	8	9	10	
# of Locations:	4	51	332	648	1,335	6,846	3	7	3	100	9,331
# of Terminals:	4	102	996	2,592	6,675	41,076	21	56	27	1,000	52,549
NTI Totals (\$ in mil):	\$0.09	\$1.9	\$17.4	\$60.5	\$232.2	\$2,633.1	\$1.9	\$4.7	\$3.2	\$131.3	\$3,086.1
NTI/Location:	\$23,661	\$37,318	\$52,307	\$93,379	\$173,931	\$384,618	\$648,031	\$666,634	\$1,073,741	\$1,313,230	\$330,738
NTI/Location/Day:	\$77	\$122	\$170	\$304	\$567	\$1,253	\$2,111	\$2,171	\$3,498	\$4,278	\$1,077
NTI/Terminals/Day:	\$77	\$61	\$57	\$76	\$113	\$209	\$302	\$271	\$389	\$428	\$191

While there is a limit on the number of casinos/racinos that can be in operation across the State, Illinois does not limit the number of establishments that can offer video gaming. Although, it should be noted, that some municipalities may have their own limitations for the number of video gaming terminals that can exist in their particular area. If municipality limits or bans on video gaming were to be lifted (such as in Chicago), the terminal total could grow significantly.

As the terminals have increased, so have the amounts of revenue and tax dollars generated by these machines. As shown in the figure below, total net terminal income increased from \$804.8 million to nearly \$1.6 billion between FY 2015 and FY 2019. This resulted in tax revenue totals growing from \$241.4 million in FY 2015 to a high of \$478 million in FY 2019. This tax revenue total was expected to further increase in FY 2020 due to the tax rate hike from 30% to 33%. However, the outbreak of COVID-19, along with the suspension of video gaming operations between March 16th and June 30th of 2020 significantly impacted the amount of revenues collected in FY 2020. Still, \$404 million in total tax revenues were collected from the \$1.2 billion in net terminal income (taxable income) generated during the 2020 fiscal year.

Beginning in FY 2021, video gaming terminals experienced a rapid rise as other forms of wagering were limited throughout the State. This culminated in a net terminal income of \$1.934 billion. In FY 2022, this growth continued to accelerate and reached a total of \$2.632 billion. In FY 2023, video gaming revenues grew moderately from the historic high recorded during the previous year to a net terminal income of \$2.821 billion. Despite increased gaming options from casinos and sports wagering, the expansion of video gaming continued in FY 2024 with a net terminal income of \$2.932 billion and tax revenues of \$997 million. In FY 2025, net terminal income reached a new record of \$3.086 billion and tax revenue climbed to \$1.080 billion, of which \$921 million went to the Capital Projects Fund and \$159 million went to local governments. These values, along with other video gaming figures, are shown in the figure below.

FIGURE 24: Illinois Video Gaming Statistics by Fiscal Year						
Fiscal Year	Terminals in Operation at end of FY	Net Terminal Income (\$ in mil)	NTI per Terminal per Day	Tax Revenue* (\$ in mil)	State Share of Total* (\$ in mil)	Local Share of Total* (\$ in mil)
FY 2015	20,730	\$804.8	\$106.36	\$241.4	\$201.2	\$40.2
FY 2016	23,891	\$1,020.8	\$117.06	\$306.2	\$255.2	\$51.0
FY 2017	26,873	\$1,202.0	\$122.55	\$360.6	\$300.5	\$60.1
FY 2018	29,283	\$1,406.5	\$131.59	\$421.9	\$351.6	\$70.3
FY 2019	32,033	\$1,592.5	\$136.21	\$477.8	\$398.1	\$79.6
FY 2020**	36,145	\$1,222.6	\$130.60	\$403.5	\$342.3	\$61.1
FY 2021**	40,157	\$1,934.0	\$156.88	\$657.6	\$560.9	\$96.7
FY 2022	43,128	\$2,632.4	\$167.23	\$895.0	\$763.4	\$131.6
FY 2023	45,987	\$2,821.1	\$168.07	\$959.2	\$818.1	\$141.1
FY 2024	48,176	\$2,932.5	\$166.77	\$997.0	\$850.5	\$146.6
FY 2025	49,282	\$3,086.3	\$171.58	\$1,080.2	\$921.4	\$158.8

* Prior to July 1, 2019, tax imposed on video gaming net terminal income was at 30% of which 5/6 of the tax revenues went to the Capital Projects Fund and the remaining 1/6 went to local governments. As of July 1, 2019, an additional tax of 3% began, bringing the tax to 33%. On July 1, 2020, the tax increased to 34%. Revenues from the additional tax are to be deposited into the Capital Projects Fund.

**Due to COVID-19, play was suspended between March 16, 2020, and June 30, 2020, and then again from November 19, 2020, thru January 15, 2021. After January 15, 2021, play was allowed to resume in a region once its region met certain COVID-19 guidelines.

The graphs below display the breakout of net terminal income (taxable base) and tax revenues collected from video gaming on a fiscal year basis. Again, through FY 2019, the tax on video gaming was equal to 30% of net terminal income. From this amount, 5/6 went to the Capital Projects Fund and the remaining 1/6 of the tax revenues went to the local governments. P.A. 101-0031 increased this tax rate to 33% in FY 2020. The tax then rose to 34% in FY 2021. In FY 2025, the tax rate rose yet again to 35%. These rate increases, along with the significant growth in net terminal income, is why the State share of tax revenues (to the Capital Projects Fund) is shown to grow in Figure 26.

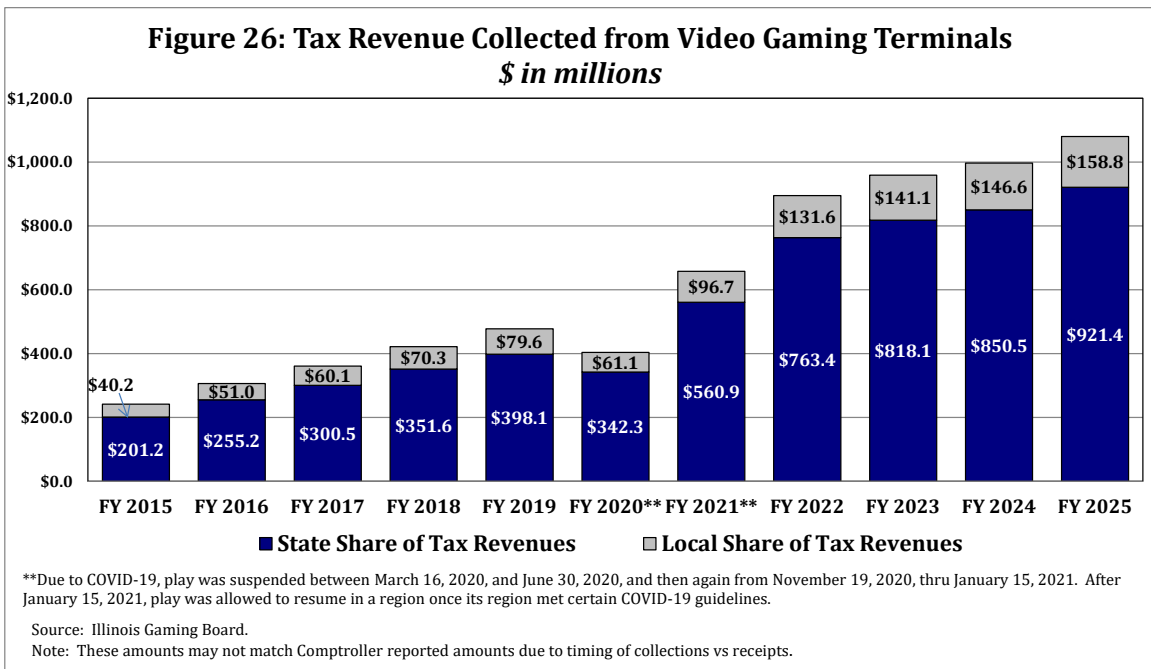
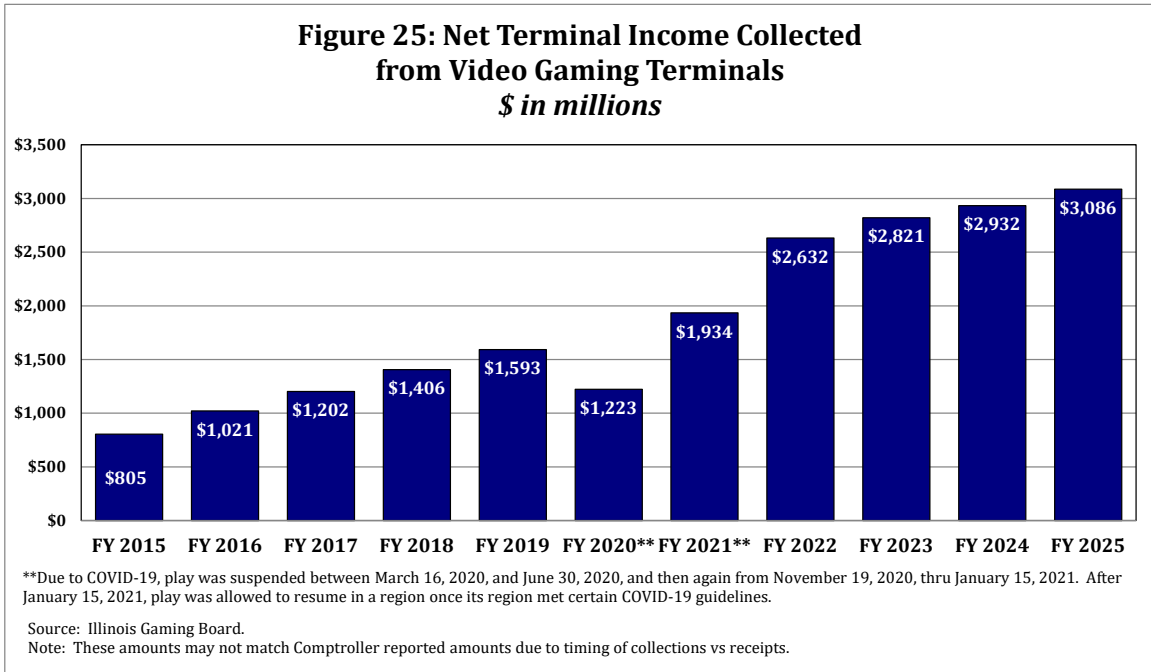


Figure 27 below displays the FY 2025 figures on a county-by-county basis. Here, the terminal total for FY 2025 is listed as 52,549. This is higher than the value of 49,282 shown in Figure 24 because this figure would include terminals that have since been removed from operation. In other words, the fiscal year ended with 49,282 terminals, but 52,549 terminals were used at some point during the fiscal year.

Figure 27: Video Gaming Statistics by Illinois County													
FY 2025 Totals													
\$ in millions													
County	Busin- esses	Term- inals	NTI	Tax Revenue	State Portion	Local Portion	County	Busin- esses	Term- inals	NTI	Tax Revenue	State Portion	Local Portion
Totals:	9,332	52,549	\$3,086	\$1,080	\$921	\$159	Totals:	9,332	52,549	\$3,086	\$1,080	\$921	\$159
Adams	127	566	\$28.2	\$9.9	\$8.4	\$1.5	Lee	68	372	\$17.7	\$6.2	\$5.3	\$0.9
Alexander	9	49	\$2.2	\$0.8	\$0.6	\$0.1	Livingston	64	350	\$14.0	\$4.9	\$4.2	\$0.7
Bond	23	132	\$5.6	\$2.0	\$1.7	\$0.3	Logan	56	320	\$13.8	\$4.8	\$4.1	\$0.7
Boone	63	362	\$15.6	\$5.4	\$4.6	\$0.8	Macon	121	706	\$58.7	\$20.5	\$17.5	\$3.0
Brown	7	36	\$1.3	\$0.4	\$0.4	\$0.1	Macoupin	88	497	\$18.3	\$6.4	\$5.5	\$0.9
Bureau	77	417	\$14.4	\$5.0	\$4.3	\$0.7	Madison	318	1,806	\$100.3	\$35.1	\$29.9	\$5.2
Calhoun	10	55	\$1.4	\$0.5	\$0.4	\$0.1	Marion	75	439	\$22.9	\$8.0	\$6.8	\$1.2
Carroll	36	196	\$6.5	\$2.3	\$1.9	\$0.3	Marshall	23	118	\$4.0	\$1.4	\$1.2	\$0.2
Cass	31	168	\$6.6	\$2.3	\$2.0	\$0.3	Mason	34	181	\$5.8	\$2.0	\$1.7	\$0.3
Champaign	144	795	\$54.0	\$18.9	\$16.1	\$2.8	Massac	15	80	\$6.8	\$2.4	\$2.0	\$0.4
Christian	84	470	\$20.2	\$7.1	\$6.0	\$1.0	McDonough	36	191	\$5.8	\$2.0	\$1.7	\$0.3
Clark	27	163	\$8.1	\$2.9	\$2.4	\$0.4	McHenry	304	1,681	\$100.0	\$35.0	\$29.9	\$5.1
Clay	25	143	\$5.7	\$2.0	\$1.7	\$0.3	McLean	139	718	\$50.9	\$17.8	\$15.2	\$2.6
Clinton	76	424	\$16.7	\$5.9	\$5.0	\$0.9	McNard	17	95	\$4.1	\$1.4	\$1.2	\$0.2
Coles	64	362	\$20.9	\$7.3	\$6.2	\$1.1	Mercer	23	116	\$2.8	\$1.0	\$0.8	\$0.1
Cook	1,566	9,063	\$690.5	\$241.7	\$206.1	\$35.5	Monroe	42	230	\$13.0	\$4.6	\$3.9	\$0.7
Crawford	30	174	\$4.8	\$1.7	\$1.4	\$0.2	Montgomery	58	335	\$14.8	\$5.2	\$4.4	\$0.8
Cumberland	17	103	\$3.8	\$1.3	\$1.1	\$0.2	Morgan	63	349	\$18.4	\$6.4	\$5.5	\$0.9
De Witt	27	157	\$8.4	\$2.9	\$2.5	\$0.4	Moultrie	18	98	\$4.5	\$1.6	\$1.3	\$0.2
DeKalb	82	459	\$22.3	\$7.8	\$6.7	\$1.1	Ogle	88	499	\$22.7	\$8.0	\$6.8	\$1.2
Douglas	38	214	\$8.4	\$2.9	\$2.5	\$0.4	Peoria	199	1,092	\$60.5	\$21.2	\$18.1	\$3.1
DuPage	326	1,858	\$156.2	\$54.7	\$46.6	\$8.0	Perry	35	205	\$8.2	\$2.9	\$2.4	\$0.4
Edgar	22	122	\$6.1	\$2.1	\$1.8	\$0.3	Piatt	21	116	\$4.8	\$1.7	\$1.4	\$0.2
Edwards	10	59	\$2.4	\$0.8	\$0.7	\$0.1	Pike	36	201	\$6.6	\$2.3	\$2.0	\$0.3
Effingham	69	390	\$22.4	\$7.8	\$6.7	\$1.2	Pope	6	28	\$0.6	\$0.2	\$0.2	\$0.0
Fayette	35	210	\$9.4	\$3.3	\$2.8	\$0.5	Pulaski	10	58	\$1.4	\$0.5	\$0.4	\$0.1
Ford	25	133	\$4.5	\$1.6	\$1.3	\$0.2	Putnam	14	73	\$1.4	\$0.5	\$0.4	\$0.1
Franklin	78	442	\$18.7	\$6.5	\$5.6	\$1.0	Randolph	64	366	\$17.0	\$5.9	\$5.1	\$0.9
Fulton	55	302	\$13.1	\$4.6	\$3.9	\$0.7	Richland	21	115	\$5.3	\$1.8	\$1.6	\$0.3
Gallatin	11	60	\$1.7	\$0.6	\$0.5	\$0.1	Rock Island	138	734	\$39.7	\$13.9	\$11.9	\$2.0
Greene	27	147	\$5.6	\$2.0	\$1.7	\$0.3	Saline	36	207	\$9.4	\$3.3	\$2.8	\$0.5
Grundy	81	444	\$22.9	\$8.0	\$6.8	\$1.2	Sangamon	321	1,822	\$109.6	\$38.4	\$32.7	\$5.6
Hamilton	5	30	\$1.6	\$0.6	\$0.5	\$0.1	Schuyler	7	38	\$2.3	\$0.8	\$0.7	\$0.1
Hancock	30	156	\$5.6	\$2.0	\$1.7	\$0.3	Scott	11	59	\$1.7	\$0.6	\$0.5	\$0.1
Hardin	4	24	\$0.6	\$0.2	\$0.2	\$0.0	Shelby	36	199	\$8.4	\$2.9	\$2.5	\$0.4
Henderson	14	71	\$2.3	\$0.8	\$0.7	\$0.1	St. Clair	276	1,566	\$98.6	\$34.5	\$29.4	\$5.1
Henry	68	388	\$16.7	\$5.8	\$5.0	\$0.9	Stark	9	49	\$1.2	\$0.4	\$0.4	\$0.1
Iroquois	65	360	\$11.5	\$4.0	\$3.4	\$0.6	Stephenson	69	392	\$19.4	\$6.8	\$5.8	\$1.0
Jackson	56	298	\$13.2	\$4.6	\$4.0	\$0.7	Tazewell	136	754	\$42.4	\$14.8	\$12.6	\$2.2
Jasper	18	94	\$2.9	\$1.0	\$0.9	\$0.1	Union	27	155	\$5.7	\$2.0	\$1.7	\$0.3
Jefferson	53	321	\$19.8	\$6.9	\$5.9	\$1.0	Vermilion	111	647	\$33.1	\$11.6	\$9.9	\$1.7
Jersey	35	182	\$6.2	\$2.2	\$1.9	\$0.3	Wabash	14	77	\$2.7	\$0.9	\$0.8	\$0.1
Jo Daviess	53	291	\$11.6	\$4.0	\$3.4	\$0.6	Warren	20	104	\$4.4	\$1.5	\$1.3	\$0.2
Johnson	11	63	\$1.9	\$0.7	\$0.6	\$0.1	Washington	36	205	\$7.6	\$2.7	\$2.3	\$0.4
Kane	274	1,536	\$101.2	\$35.4	\$30.2	\$5.2	Wayne	19	111	\$4.9	\$1.7	\$1.5	\$0.3
Kankakee	141	802	\$43.0	\$15.0	\$12.8	\$2.2	White	22	115	\$4.3	\$1.5	\$1.3	\$0.2
Kendall	82	456	\$29.5	\$10.3	\$8.8	\$1.5	Whiteside	103	588	\$27.9	\$9.8	\$8.3	\$1.4
Knox	68	380	\$19.9	\$7.0	\$5.9	\$1.0	Will	423	2,431	\$162.4	\$56.8	\$48.5	\$8.4
La Salle	275	1,509	\$63.2	\$22.1	\$18.9	\$3.3	Williamson	98	571	\$27.7	\$9.7	\$8.3	\$1.4
Lake	406	2,341	\$165.2	\$57.8	\$49.3	\$8.5	Winnebago	319	1,832	\$125.9	\$44.1	\$37.6	\$6.5
Lawrence	33	194	\$9.3	\$3.3	\$2.8	\$0.5	Woodford	39	199	\$7.1	\$2.5	\$2.1	\$0.4
							State Fairs	13	88	\$1.0	\$0.4	\$0.4	\$0.0
Chi Area*	3,544	20,269	\$1,450.2	\$507.6	\$432.9	\$74.6	% in Chi Area*	38.0%	38.6%	47.0%	47.0%	47.0%	47.0%

*The Chicago Metropolitan Statistical Area is defined by the Census Bureau to include the Illinois Counties of Cook, DeKalb, DuPage, Grundy, Kane, Kendall, McHenry, Will, and Lake.

Source: <http://www.igb.illinois.gov/VideoReports.aspx>. County compilations by CGFA.

Figure 28, below, displays the video gaming statistics shown in Figure 27 on a per-capita basis. Statewide, the average terminal-per-capita value was 0.41% or 4.1 per 1,000 people. The net terminal income-per-capita value was \$242.82. The rankings of the counties' values in these areas are also displayed in the below figure. These figures are displayed by their rankings in each category on the following page.

Figure 28: Video Gaming Statistics per County Population											
FY 2025 Totals											
County	Terminals	Terminal per Capita	Terminal per Capita Rank	NTI per Capita	NTI per Capita Rank	County	Terminals	Terminal per Capita	Terminal per Capita Rank	NTI per Capita	NTI per Capita Rank
State Totals:	52,549	0.41%		\$242.82		State Totals:	52,549	0.41%		\$242.82	
Adams	566	0.88%	55	\$439.45	36	Lee	372	1.11%	28	\$529.11	16
Alexander	49	1.07%	33	\$472.37	23	Livingston	350	0.99%	40	\$397.05	48
Bond	132	0.80%	61	\$339.78	63	Logan	320	1.16%	23	\$500.38	20
Boone	362	0.68%	77	\$291.76	77	Macon	706	0.70%	72	\$582.82	6
Brown	36	0.57%	86	\$202.74	94	Macoupin	497	1.13%	25	\$417.26	40
Bureau	417	1.28%	13	\$442.64	34	Madison	1,806	0.69%	75	\$381.34	51
Calhoun	55	1.30%	10	\$331.17	68	Marion	439	1.20%	19	\$627.50	3
Carroll	196	1.27%	15	\$420.76	39	Marshall	118	1.02%	36	\$350.48	57
Cass	168	1.32%	8	\$522.36	17	Mason	181	1.44%	2	\$461.20	26
Champaign	795	0.37%	96	\$254.16	83	Massac	80	0.59%	84	\$499.56	21
Christian	470	1.41%	3	\$606.08	4	Mcdonough	191	0.72%	70	\$219.27	91
Clark	163	1.08%	29	\$540.17	13	McHenry	1,681	0.53%	89	\$316.57	72
Clay	143	1.12%	27	\$446.18	30	Mclean	718	0.42%	94	\$295.64	75
Clinton	424	1.14%	24	\$450.80	27	Menard	95	0.79%	62	\$345.88	60
Coles	362	0.78%	64	\$449.77	28	Mercer	116	0.76%	65	\$180.67	97
Cook	9,063	0.17%	102	\$133.23	102	Monroe	230	0.66%	79	\$372.03	54
Crawford	174	0.95%	45	\$261.69	82	Montgomery	335	1.21%	17	\$535.77	15
Cumberland	103	1.00%	38	\$365.14	55	Morgan	349	1.07%	32	\$564.81	8
De Witt	157	1.02%	35	\$545.11	12	Moultrie	98	0.68%	76	\$313.74	73
Dekalb	459	0.45%	93	\$219.89	90	Ogle	499	0.97%	43	\$442.65	33
Douglas	214	1.08%	30	\$424.11	38	Peoria	1,092	0.61%	83	\$336.79	65
DuPage	1,858	0.20%	101	\$166.65	99	Perry	205	1.01%	37	\$404.61	45
Edgar	122	0.74%	69	\$374.39	53	Piatt	116	0.70%	73	\$287.86	79
Edwards	59	0.99%	42	\$396.95	49	Pike	201	1.41%	4	\$463.70	25
Effingham	390	1.13%	26	\$646.26	1	Pope	28	0.76%	66	\$165.26	100
Fayette	210	0.99%	39	\$442.82	32	Pulaski	58	1.19%	21	\$289.22	78
Ford	133	0.99%	41	\$332.73	66	Putnam	73	1.30%	11	\$252.35	84
Franklin	442	1.19%	20	\$504.81	19	Randolph	366	1.22%	16	\$567.29	7
Fulton	302	0.93%	48	\$402.69	47	Richland	115	0.75%	68	\$343.67	61
Gallatin	60	1.28%	14	\$356.52	56	Rock Island	734	0.51%	91	\$278.11	80
Greene	147	1.29%	12	\$492.55	22	Saline	207	0.91%	53	\$412.74	41
Grundy	444	0.82%	59	\$425.13	37	Sangamon	1,822	0.94%	46	\$564.12	9
Hamilton	30	0.38%	95	\$208.27	92	Schuyler	38	0.56%	87	\$343.63	62
Hancock	156	0.92%	50	\$332.02	67	Scott	59	1.21%	18	\$346.78	58
Hardin	24	0.68%	78	\$178.78	98	Shelby	199	0.97%	44	\$407.01	44
Henderson	71	1.17%	22	\$376.53	52	St. Clair	1,566	0.62%	82	\$392.66	50
Henry	388	0.81%	60	\$346.52	59	Stark	49	0.93%	47	\$230.43	87
Iroquois	360	1.38%	6	\$441.93	35	Stephenson	392	0.91%	52	\$449.71	29
Jackson	298	0.56%	88	\$248.80	85	Tazewell	754	0.58%	85	\$326.32	69
Jasper	94	1.03%	34	\$320.43	71	Union	155	0.92%	49	\$338.25	64
Jefferson	321	0.89%	54	\$547.55	11	Vermilion	647	0.91%	51	\$465.85	24
Jersey	182	0.86%	56	\$293.37	76	Wabash	77	0.70%	71	\$245.80	86
Jo Daviess	291	1.35%	7	\$536.65	14	Warren	104	0.64%	81	\$271.36	81
Johnson	63	0.47%	92	\$141.08	101	Washington	205	1.51%	1	\$564.10	10
Kane	1,536	0.29%	100	\$194.17	95	Wayne	111	0.70%	74	\$305.94	74
Kankakee	802	0.75%	67	\$403.82	46	White	115	0.86%	57	\$322.59	70
Kendall	456	0.32%	99	\$205.99	93	Whiteside	588	1.08%	31	\$510.31	18
Knox	380	0.78%	63	\$408.02	43	Will	2,431	0.34%	97	\$229.23	89
La Salle	1,509	1.39%	5	\$583.40	5	Williamson	571	0.85%	58	\$412.45	42
Lake	2,341	0.33%	98	\$229.92	88	Winnebago	1,832	0.65%	80	\$443.81	31
Lawrence	194	1.31%	9	\$628.98	2	Woodford	199	0.52%	90	\$184.92	96
						State Fairs	88	N/A	N/A	N/A	N/A
Metro Area*	20,269	0.23%		\$167.03		% in Chi Area*:	38.6%				

*The Chicago Metropolitan Statistical Area is defined by the Census Bureau to include the Illinois Counties of Cook, DeKalb, DuPage, Grundy, Kane, Kendall, McHenry, Will, and Lake.

Source: <http://www.igb.illinois.gov/VideoReports.aspx>. County compilations by CGFA.

There are several interesting observations that can be taken from the county rankings shown below. One is in regard to Cook County. Despite the fact that the City of Chicago is not participating in video gaming (see page 47), Cook County still had by far the most video gaming terminals of any county in the State in FY 2025 with 9,063 terminals and the highest amount of net terminal income collected with a value of \$690.5 million. However, on a per capita basis, because of Chicago's absence, Cook County ranks at the bottom in terminal per capita (ranked 102 of 102) and at the bottom in net terminal income (NTI) per capita (ranked 102 of 102).

Washington County ranked first in terminals per 1,000 people with a rate of 15.1, followed by Mason County (14.4), Christian County (14.1), and Pike County (14.1). Again, the lowest ranked county in this category was Cook County with a value of 1.7. In terms of NTI per capita, Effingham County ranked first with a value of \$646, followed by Lawrence County (\$629), and Marion County (\$627). Ranked last in this category was Cook County, followed by Johnson County and Pope County.

Figure 29: Video Gaming Statistics by County Ranking
FY 2025 Totals

Rank	County	Terminals	Rank	County	Terminals per Capita	Rank	County	NTI (\$ in mil)	Rank	County	NTI per Capita
"TOP TWENTY COUNTIES"											
1	Cook	9,063	1	Washington	1.51%	1	Cook	\$690.5	1	Effingham	\$646
2	Will	2,431	2	Mason	1.44%	2	Lake	\$165.2	2	Lawrence	\$629
3	Lake	2,341	3	Christian	1.41%	3	Will	\$162.4	3	Marion	\$627
4	DuPage	1,858	4	Pike	1.41%	4	DuPage	\$156.2	4	Christian	\$606
5	Winnebago	1,832	5	La Salle	1.39%	5	Winnebago	\$125.9	5	La Salle	\$583
6	Sangamon	1,822	6	Iroquois	1.38%	6	Sangamon	\$109.6	6	Macon	\$583
7	Madison	1,806	7	Jo Daviess	1.35%	7	Kane	\$101.2	7	Randolph	\$567
8	McHenry	1,681	8	Cass	1.32%	8	Madison	\$100.3	8	Morgan	\$565
9	St. Clair	1,566	9	Lawrence	1.31%	9	McHenry	\$100.0	9	Sangamon	\$564
10	Kane	1,536	10	Calhoun	1.30%	10	St. Clair	\$98.6	10	Washington	\$564
11	La Salle	1,509	11	Putnam	1.30%	11	La Salle	\$63.2	11	Jefferson	\$548
12	Peoria	1,092	12	Greene	1.29%	12	Peoria	\$60.5	12	De Witt	\$545
13	Kankakee	802	13	Bureau	1.28%	13	Macon	\$58.7	13	Clark	\$540
14	Champaign	795	14	Gallatin	1.28%	14	Champaign	\$54.0	14	Jo Daviess	\$537
15	Tazewell	754	15	Carroll	1.27%	15	Mclean	\$50.9	15	Montgomery	\$536
16	Rock Island	734	16	Randolph	1.22%	16	Kankakee	\$43.0	16	Lee	\$529
17	Mclean	718	17	Montgomery	1.21%	17	Tazewell	\$42.4	17	Cass	\$522
18	Macon	706	18	Scott	1.21%	18	Rock Island	\$39.7	18	Whiteside	\$510
19	Vermilion	647	19	Marion	1.20%	19	Vermilion	\$33.1	19	Franklin	\$505
20	Whiteside	588	20	Franklin	1.19%	20	Kendall	\$29.5	20	Logan	\$500
"BOTTOM TWENTY COUNTIES"											
83	Moultrie	98	83	Peoria	0.61%	83	Marshall	\$4.0	83	Champaign	\$254
84	Menard	95	84	Massac	0.59%	84	Cumberland	\$3.8	84	Putnam	\$252
85	Jasper	94	85	Tazewell	0.58%	85	Jasper	\$2.9	85	Jackson	\$249
86	Massac	80	86	Brown	0.57%	86	Mercer	\$2.8	86	Wabash	\$246
87	Wabash	77	87	Schuyler	0.56%	87	Wabash	\$2.7	87	Stark	\$230
88	Putnam	73	88	Jackson	0.56%	88	Edwards	\$2.4	88	Lake	\$230
89	Henderson	71	89	McHenry	0.53%	89	Schuyler	\$2.3	89	Will	\$229
90	Johnson	63	90	Woodford	0.52%	90	Henderson	\$2.3	90	Dekalb	\$220
91	Gallatin	60	91	Rock Island	0.51%	91	Alexander	\$2.2	91	Mcdonough	\$219
92	Scott	59	92	Johnson	0.47%	92	Johnson	\$1.9	92	Hamilton	\$208
93	Edwards	59	93	Dekalb	0.45%	93	Scott	\$1.7	93	Kendall	\$206
94	Pulaski	58	94	Mclean	0.42%	94	Gallatin	\$1.7	94	Brown	\$203
95	Calhoun	55	95	Hamilton	0.38%	95	Hamilton	\$1.6	95	Kane	\$194
96	Stark	49	96	Champaign	0.37%	96	Putnam	\$1.4	96	Woodford	\$185
97	Alexander	49	97	Will	0.34%	97	Pulaski	\$1.4	97	Mercer	\$181
98	Schuyler	38	98	Lake	0.33%	98	Calhoun	\$1.4	98	Hardin	\$179
99	Brown	36	99	Kendall	0.32%	99	Brown	\$1.3	99	DuPage	\$167
100	Hamilton	30	100	Kane	0.29%	100	Stark	\$1.2	100	Pope	\$165
101	Pope	28	101	DuPage	0.20%	101	Hardin	\$0.6	101	Johnson	\$141
102	Hardin	24	102	Cook	0.17%	102	Pope	\$0.6	102	Cook	\$133

Source: <http://www.igb.illinois.gov/VideoReports.aspx>. County compilations by CGFA.

Behind Cook County, Will County had the second highest number of video gaming terminals followed by Lake County in third. Furthermore, Cook County had the highest net terminal income in the State followed by Lake County and Will County. A major reason for this is that several cities with substantial net terminal income reside within Will County (Joliet and Aurora) and Lake County (Waukegan).

Springfield had the highest number of terminals in the State in FY 2025 at 864 terminals, as well as the highest amount of net terminal income with \$54 million collected. Decatur took the 2nd spot for net terminal income in FY 2025 generating \$47.3 million, but ranked 4th in terms of number of terminals with 518.

Below is a list of the top 25 municipalities with video gaming in Illinois in FY 2025. Here, the municipalities are ranked according to terminals and according to net terminal income. Next to the net terminal income column is the amount of tax revenue generated in FY 2025 from these locations and distributed to the State and to the local governments.

Figure 30: Top Municipalities with Video Gaming FY 2025 Totals \$ in millions								
Rank	Municipality*	Terminals	Net Terminal Income				State Tax Share	Local Tax Share
			Rank	Municipality*	(taxable base)	Tax Revenue		
1	Springfield	864	1	Springfield	\$54.0	\$16.2	\$13.5	\$2.7
2	Joliet	583	2	Decatur	\$47.3	\$14.2	\$11.8	\$2.4
3	Rockford	532	3	Rockford	\$41.5	\$12.4	\$10.4	\$2.1
4	Decatur	518	4	Joliet	\$37.4	\$11.2	\$9.3	\$1.9
5	Loves Park	492	5	Cicero	\$35.8	\$10.7	\$8.9	\$1.8
6	Cicero	457	6	Waukegan	\$29.4	\$8.8	\$7.4	\$1.5
7	Quincy	404	7	Cook County	\$28.1	\$8.4	\$7.0	\$1.4
8	Lake County	403	8	Loves Park	\$28.0	\$8.4	\$7.0	\$1.4
9	Berwyn	389	9	Bloomington	\$25.4	\$7.6	\$6.4	\$1.3
10	Peoria	388	10	Oak Lawn	\$24.8	\$7.4	\$6.2	\$1.2
11	Waukegan	352	11	Champaign	\$24.7	\$7.4	\$6.2	\$1.2
12	Sangamon County	307	12	Peoria	\$24.1	\$7.2	\$6.0	\$1.2
13	Oak Lawn	305	13	Tinley Park	\$24.0	\$7.2	\$6.0	\$1.2
14	Champaign	304	14	Lake County	\$23.5	\$7.0	\$5.9	\$1.2
15	Bloomington	288	15	Quincy	\$22.8	\$6.9	\$5.7	\$1.1
16	Cook County	283	16	Sangamon County	\$20.7	\$6.2	\$5.2	\$1.0
17	Kankakee	276	17	Niles	\$19.4	\$5.8	\$4.9	\$1.0
18	Ottawa	267	18	Berwyn	\$18.6	\$5.6	\$4.7	\$0.9
19	Tinley Park	250	19	Melrose Park	\$17.5	\$5.3	\$4.4	\$0.9
20	Mount Vernon	250	20	Elmwood Park	\$16.6	\$5.0	\$4.1	\$0.8
21	Pekin	249	21	New Lenox	\$16.5	\$5.0	\$4.1	\$0.8
22	McHenry	245	22	McHenry	\$16.4	\$4.9	\$4.1	\$0.8
23	Crestwood	242	23	Mount Vernon	\$16.4	\$4.9	\$4.1	\$0.8
24	Belvidere	236	24	Alsip	\$16.0	\$4.8	\$4.0	\$0.8
25	Belleville	236	25	Kankakee	\$15.8	\$4.7	\$4.0	\$0.8

* When a "county" is listed above, it is referring to the unincorporated totals of that particular county.

Local Governments Banning Video Gaming

While the Video Gaming Act allows video gaming terminals to be located throughout Illinois, it does state that a municipality may pass an ordinance prohibiting video gaming within the corporate limits of the municipality. Similarly, a county board may, for the unincorporated area of the county, pass an ordinance prohibiting video gaming within the unincorporated area of the county.

During the years before video gaming came to fruition, the number of municipalities/counties that had laws banning video gaming grew. Some made the decision to ban video gaming in their communities following the enactment of video gaming, while some discovered that a ban on gambling in their jurisdiction was already “on the books”. In these cases, local governments would have to vote to “opt in” to allow video gambling, which can often be a political challenge.

The City of Chicago is one of those communities that already had on its books a provision that outlaws video gaming in its city. Because of this, the City of Chicago must “opt-in” to allow video gaming in their area. At the present time, there has been no public indication that the City plans on changing the law to allow Chicago establishments the opportunity to offer video gaming in their locations. Since Chicago makes up approximately 21.4% of the State’s population (2024 population estimate), this has a huge impact on potential video gaming revenues.

On its website, the Illinois Gaming Board has established a page which identifies the municipalities across Illinois and their status of whether or not they allow video gaming in their area. This site can be accessed at:

<https://igb.illinois.gov/video-gaming/video-prohibit.html>

In 2013, at the onset of video gaming in Illinois, the Commission calculated that the percentage of the State’s population that lived in an area banning video gaming was at 63.3%. The FY 2025 data shows that the percentage of Illinois communities without video gaming has fallen to approximately 34%, which indicates a marked decrease in communities prohibiting video gaming. As local governments search for additional revenues, more municipalities may turn to video gaming as a new revenue source. Again, those communities that offer video gaming are set to receive 5% (out of the FY 2025 35% tax) of total revenues collected. As the need for additional local revenues grows, so does the pressure to overturn the ban.

For example, several of the higher populated municipalities that have been in the aforementioned figure over the past several years are no longer included because they now allow video gaming. These include Palatine, Downers Grove, Buffalo Grove, Crystal Lake, Lombard, Mount Prospect, Niles, Orland Park, Schaumburg, and St. Charles.

**Figure 31: Highest Populated Cities w/o Video Gaming
FY 2025 Totals**

Rank	Municipality	2024 Census Population	% of State Population
1	Chicago	2,721,308	21.4%
2	Naperville	153,124	1.2%
3	Evanston	76,006	0.6%
4	Arlington Heights	75,596	0.6%
5	Bolingbrook	74,756	0.6%
6	Skokie	65,850	0.5%
7	Des Plaines	58,832	0.5%
8	Wheaton	53,741	0.4%
9	Oak Park	52,947	0.4%
10	Glenview	47,634	0.4%
11	Elmhurst	46,108	0.4%
12	Park Ridge	38,445	0.3%
13	Northbrook	34,546	0.3%
14	Highland Park	30,794	0.2%
15	Gurnee	30,546	0.2%
16	Glen Ellyn	28,872	0.2%
17	Wilmette	27,443	0.2%
18	Vernon Hills	27,002	0.2%
19	Lisle	23,548	0.2%
20	Grays Lake	21,262	0.2%
21	Geneva	21,168	0.2%
22	Frankfort	21,160	0.2%
23	South Holland	20,775	0.2%
24	Libertyville	20,643	0.2%
25	Lake Forest	19,642	0.2%

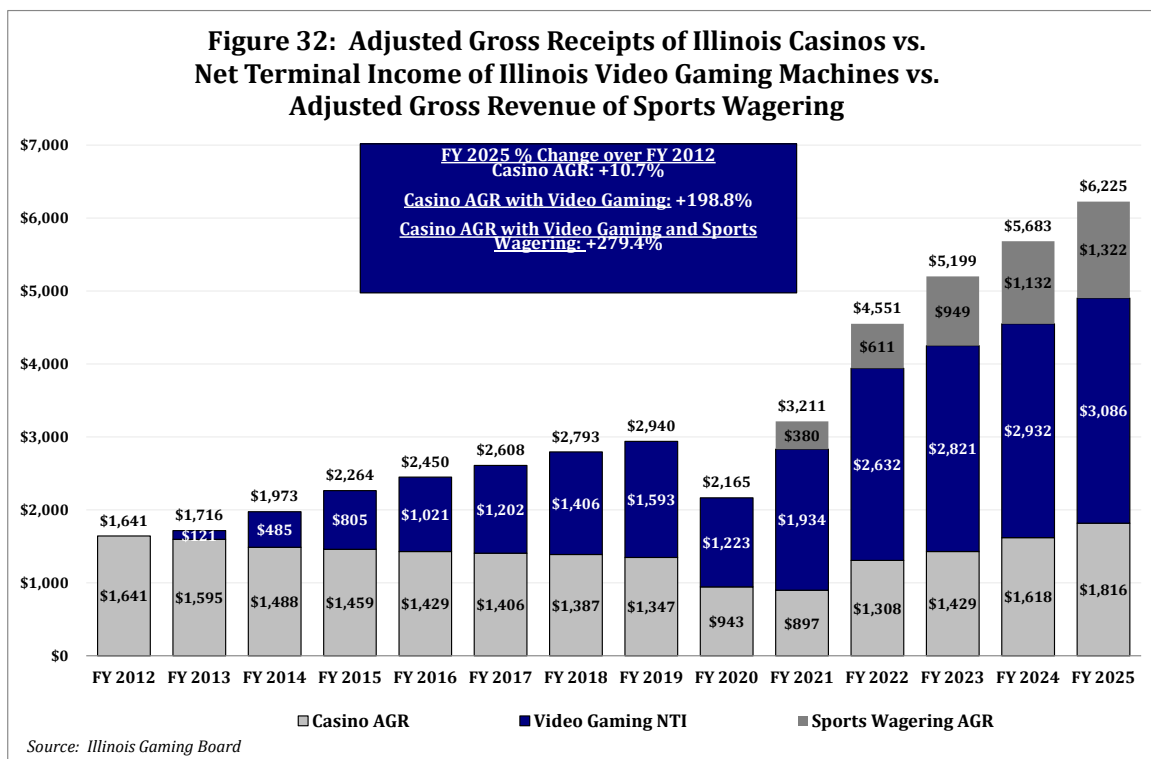
* Video Gaming was approved in West Chicago in November 2021 and in Palatine in April 2022.
As of June 2022, no revenues have been reported from these locations.

Video Gaming and Its Impact on Casinos

While video gaming has seen steady growth since its inception in 2012 [outside of the pandemic disruptions], the AGR of Illinois casinos have struggled during this time period. The numbers suggest that a significant amount of wagering dollars seemed to have been converted into video gaming related net terminal income, especially in the years prior to casino expansion.

For example, After the COVID-19 related shutdowns, AGR levels of Illinois casinos were slow to return with a FY 2021 decline of 4.8%. On the other hand, video gaming net terminal income during this time period experienced a sharp increase of 30.8%. It appears that Illinois gamblers chose the convenience and smaller crowds of the video gaming parlors over the larger and more public casinos. Video gaming locations have been perceived as a “safer” option to gamble, which has aided in elevating these video gaming figures. This is just one example of the shift of gaming dollars from casinos to convenient video gaming establishments over the last decade.

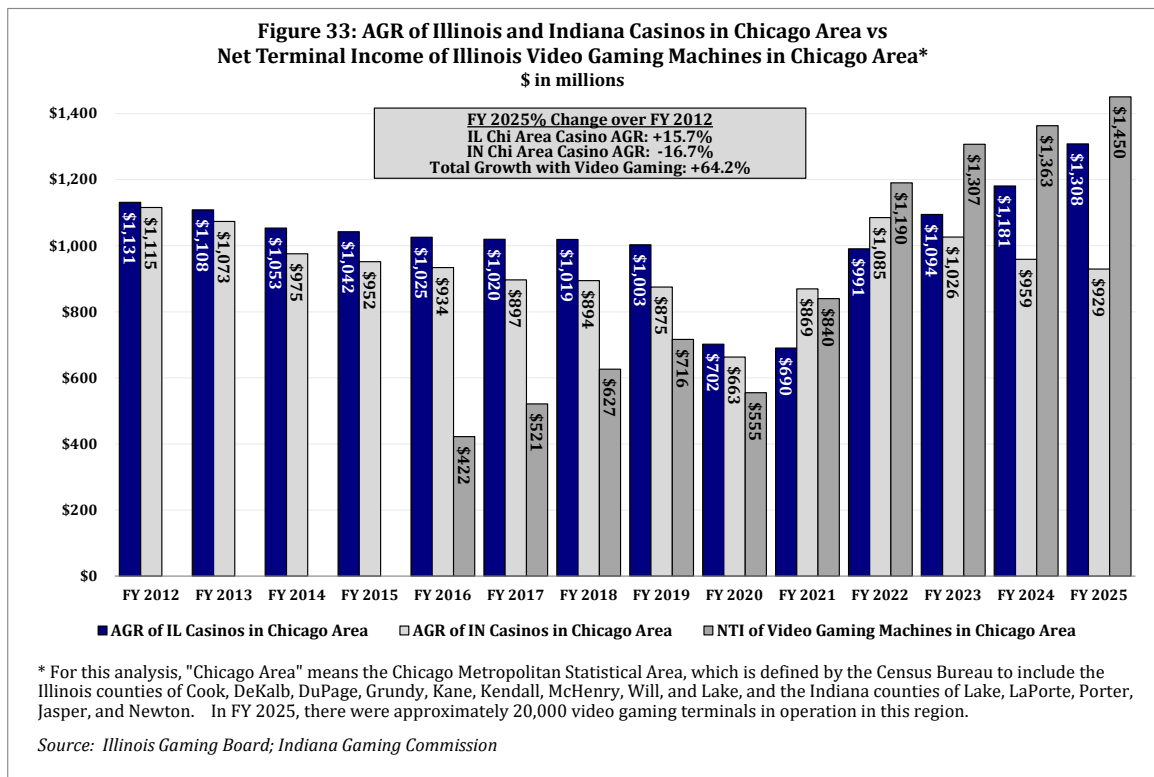
It should be stressed that despite the ups and downs of the casino industry, when combined with video gaming totals, gambling as a whole has been on a significant upward trajectory for the State of Illinois. Between FY 2012 and FY 2025, adjusted gross receipts have risen 10.7% from \$1.641 billion to \$1.816 billion. When including video gaming revenues, overall gaming revenues have increased from \$1.641 billion to \$4.902 billion, an increase of 198.8%. This total rises even higher to \$6.225 billion (+244.7%) when including the AGR from sports wagering (discussed on page 84). These results are illustrated in the graph below.



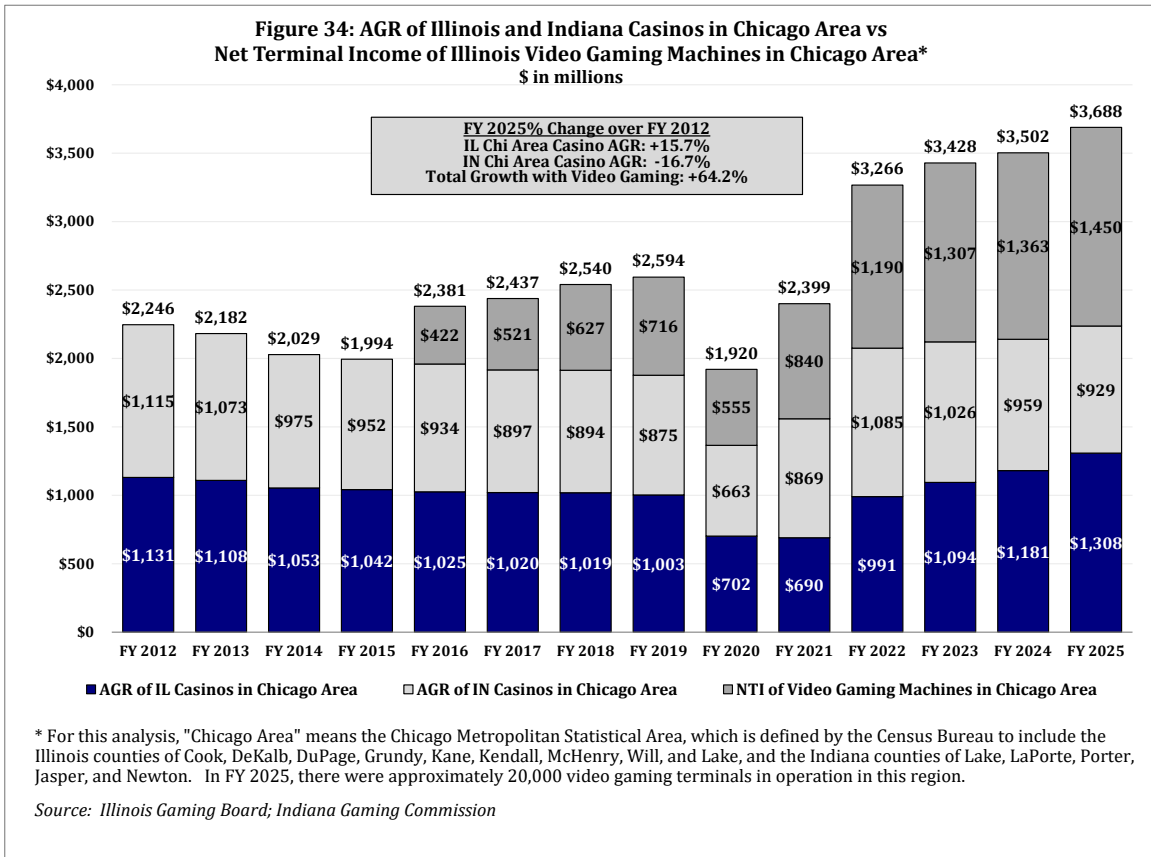
Video gaming’s impact on the casino industry has been especially noticeable in the Chicago region. There are now over 3,300 businesses in the Chicago Metropolitan Statistical Area (which is defined by the Census Bureau to include the Illinois counties of Cook, DeKalb, DuPage, Grundy, Kane, Kendall, McHenry, Will, and Lake) that offer video gaming. These locations are the home to over 19,100 video gaming terminals. It is estimated that \$1.45 billion in video gaming net terminal income came from communities in the Chicago Area in FY 2025.

Chicago-area casinos have seen their AGR totals increase by 15.7% since video gaming’s legalization in 2012. However, the recent resurgence in Chicago area casino AGR totals is largely a result of more casinos in that region as opposed to superior individual performance across existing casinos. In fact, video gaming has likely contributed to the falloff amongst individual casino AGR totals.

In addition, there are several Indiana casinos within a short drive of the Chicago Area in the communities of East Chicago, Gary, Hammond, and Michigan City. These Indiana casinos had seen their AGR totals fall from \$1.115 billion in FY 2012 to \$929 million in FY 2025, a decline of -16.7%. While the Rivers Casino likely contributed to this downturn, competition from Illinois’ video gaming machines no doubt contributed as well. As shown in the chart below, the Indiana total falls short of the video gaming revenues generated nearby in Illinois.



When combining the receipts of all of the casinos in the Chicago Metropolitan Area (Illinois and Indiana casinos), adjusted gross receipts totaled \$2.246 billion in FY 2012. As shown below, when the Chicago Area video gaming figures are added to the casino figures, overall gaming in the Chicago Area has shown some modest growth, primarily due to steady growth in video gaming and new casino offerings. Collectively, total gaming in this area rose from \$2.246 billion in FY 2012 to \$3.688 billion in FY 2025. This results in a thirteen-year change in combined gaming revenues of 64.2%, an average increase of 4.9% per year.



The numbers in the previous graph show that Indiana AGR experienced a moderate recovery in FY 2022, but has since declined. Prior to FY 2022, the area had seen very little growth in gaming dollars between FY 2012 and FY 2021. To some extent, it appears that video gaming simply “reshuffled the deck chairs” by having the effect of reducing casino revenue streams and redistributing casino gaming revenues to the numerous video gaming establishments that now reside in this region. The stabilization or slight decline in Indiana’s AGR is likely to continue as steady growth in video gaming terminals and the construction of new casinos further competition for the Illinois gaming dollar.

Oversaturation remains a primary concern in Illinois’ gaming outlook. The Chicago Area, which continues to see the development of new casino offerings, is currently home to over 9,200 casino positions and now has over 20,000 additional video gaming terminals in its region, with likely more to come. As more gambling opportunities arrive in the form of new casinos, the competition for the gaming dollar

in this area will be larger than ever and “winners” and “losers” should be anticipated. How much gaming can this area handle? That remains to be seen.

What kind of impact has video gaming had on the tax revenues from all gaming sources? Since video gaming’s legalization in FY 2012, tax revenues have grown steadily. In FY 2012, the taxes imposed on the Illinois casinos (admission tax and the graduated tax on adjusted gross receipts) generated \$548 million. Due to declines in admissions and AGR totals, tax revenue collected from casinos fell to \$454 million in FY 2019, to \$329 million in FY 2020 (in large part due to the virus impacts), and then even further to \$202 million in FY 2021 (due to both the virus and the reduced tax structure). It rebounded back to \$346 million in FY 2022. In FY 2023, casino tax revenues steadily increased to a total of \$388 million followed by another increase in FY 2024 to \$428 million. In FY 2025, casino tax revenues grew to nearly \$481 million, although this is still below levels recorded in years prior to FY 2017. However, these reduced figures have been more than offset by the additional tax revenue generated from video gaming and sports wagering.

In FY 2013, \$36 million in tax revenues were generated from video gaming. As video gaming revved up, this total steadily increased to \$478 million by FY 2019. This total declined to \$403 million due to the pandemic, but then recovered to \$895 million in FY 2022. In FY 2023 and FY 2024, this tally grew substantially to \$959 million and \$997 million respectively. When combining these video gaming tax revenues with casino and sports wagering tax revenues, overall tax revenues grew from \$548 million in FY 2012 to \$1.99 billion in FY 2025, an increase of 263%. Video gaming comprised 54.3% of this total figure in FY 2025.

The bottom line is that the combined tax revenue total of \$1.99 billion in FY 2025 is significantly higher than what has been collected in previous years.

Figure 35: Tax Revenues from Gaming Sources				
\$ in millions				
	Tax Revenues from Casinos	Tax Revenues from Video Gaming	Tax Revenues from Sports Wagering	Total
FY 2012	\$548	\$0		\$548
FY 2013	\$558	\$36		\$594
FY 2014	\$516	\$146		\$662
FY 2015	\$498	\$241		\$740
FY 2016	\$485	\$306		\$791
FY 2017	\$475	\$361		\$836
FY 2018	\$469	\$422		\$891
FY 2019	\$454	\$478		\$932
FY 2020	\$329	\$403		\$733
FY 2021	\$202	\$658	\$57	\$917
FY 2022	\$346	\$895	\$92	\$1,333
FY 2023	\$388	\$959	\$142	\$1,489
FY 2024	\$428	\$997	\$170	\$1,595
FY 2025	\$481	\$1,080	\$429	\$1,990

Source: Illinois Gaming Board

The Future of Video Gaming

Ever since its inception, video gaming in Illinois has been on an upward trend. In the initial years of implementation, insiders estimated that the State would plateau at around 20,000 video gaming terminals, but the popularity of video gaming has spurred so much interest that the State has sailed past this mark (FY 2025 ended with over 49,282 terminals).

The growth in video gaming figures may continue to grow at a moderate pace as more communities “opt-in” and allow businesses to operate video game terminals. However, while video gaming in Illinois is still experiencing growth, it appears that it is approaching a saturation point. Over 66% of the State’s population live within a municipality that allows video gaming, which limits the possibility of terminals being opened in fresh markets within Illinois. However, Chicago remains a notable exception as the city still prohibits video gaming. Legalization of video gaming within Chicago would certainly have a substantial effect on video gaming revenues, but the extent to which such revenues would detract from casinos in the area is unknown.

P.A. 103-0592 raised the Video Gaming tax rate from 34% to 35% beginning in FY 2025. This contributed to further growth in tax revenues by allocating a greater portion of net terminal income for State use. While the video gaming industry continued to grow under the higher tax rate in FY 2025, it remains to be seen if the higher tax rate will eventually slow the growth in the future.

The construction of new casinos and permanent facilities may reduce video gaming revenues by providing alternative venues for wagering. While the impact that these new casinos will have on video gaming locations is not expected to mimic the impact that new video gaming machines had on existing casinos (due to the convenience of local establishments), some cannibalization in video gaming figures is possible.

Finally, another factor that should continue to be monitored is the competition from “sweepstakes” machines. These unregulated devices look and work similarly to video gaming terminals but are not subject to State and local taxation. Although the Illinois Gaming Board has suggested that the machines are illegal, enough ambiguity in the law exists that these machines remain in operation. These machines can be played for free, which reportedly provides a legal “loophole” that these are “not gambling devices”. If the popularity of these devices grows and more businesses choose these machines over video gaming terminals, the State’s video gaming numbers could be negatively affected.

LOTTERY

LOTTERY

The Illinois State Lottery was authorized in 1974 and began operation in 1975. The State's lottery system generates revenue via ticket sales, agent fees, and interest-earning accounts. Following the payment of prizes, agent commissions, and administrative costs, net lottery receipts are transferred into the Common School Fund, the Capital Projects Fund, or special cause funds. In FY 2023, net proceeds are no longer to be allocated to the Capital Projects Fund. Instead, such monies will be transferred to the Common School Fund. Since its inception, lottery sales have totaled nearly \$91 billion and the Lottery has transferred over \$27 billion back to the State. Figure 36 presents a brief history of the Illinois State Lottery highlighting sales by game, total sales, and the percentage change from the previous fiscal year.

Lottery Revenue Sources

Following the strong growth displayed in FY 2024, lottery sales decreased in FY 2025. Total sales fell 2.6% from \$3.858 billion in FY 2024 to \$3.756 billion in FY 2025. Lottery sales grew dramatically during the pandemic, as many other gaming options ceased operations. After these other forms of gaming resumed, lottery sales dipped slightly but experienced resurgence in the past few fiscal years. However, the slight decrease in lottery sales in FY 2025 shows that lottery activity could be plateauing after years of strong growth.

Instant ticket sales had been becoming a larger and larger part of overall sales since the late 1980's compared to draw games. After slightly falling in the previous fiscal year, the ratio of instant ticket sales to draw game sales has increased with instant ticket sales making up approximately 57.7% of total sales, while draw games comprise about 42.3% of total sales. Instant ticket sales grew \$23 million to \$2.166 billion in FY 2025. This represents an increase of 1.1%. Draw games decreased by almost \$125 million to \$1.590 billion; amounting to a decline of 7.3%.

Figure 36, on page 56, highlights a breakdown of the games that made up the \$1.590 billion in draw game sales. As with last year, Fast Play (introduced in September 2020) remained the largest contributor to draw game revenue. Unlike draw games overall, Fast Play grew by 13.3% over its FY 2024 sales to \$541.1 million in FY 2025. While Pick 3 was down slightly in FY 2025, Pick 4 was slightly up. The Pick 3 game fell almost 1% from \$273 million to just over \$271 million, and the Pick 4 game was up just over 1%, collecting nearly \$280 million. The Mega Millions multi-state game fell 20.8% to \$153 million in FY 2025. Powerball dramatically fell 52.4% from \$260 million in FY 2024 to \$124 million in FY 2025. Additionally, the Lotto experienced a downturn of 14.3%. Sales from the Lucky Day Lotto game rose slightly by 2%. As mentioned previously, overall draw games fell substantially by nearly \$125 million to a total of \$1.590 billion.

FIGURE 36: LOTTERY SALES BY GAME
FY 2005 - FY 2025
(\$ Millions)

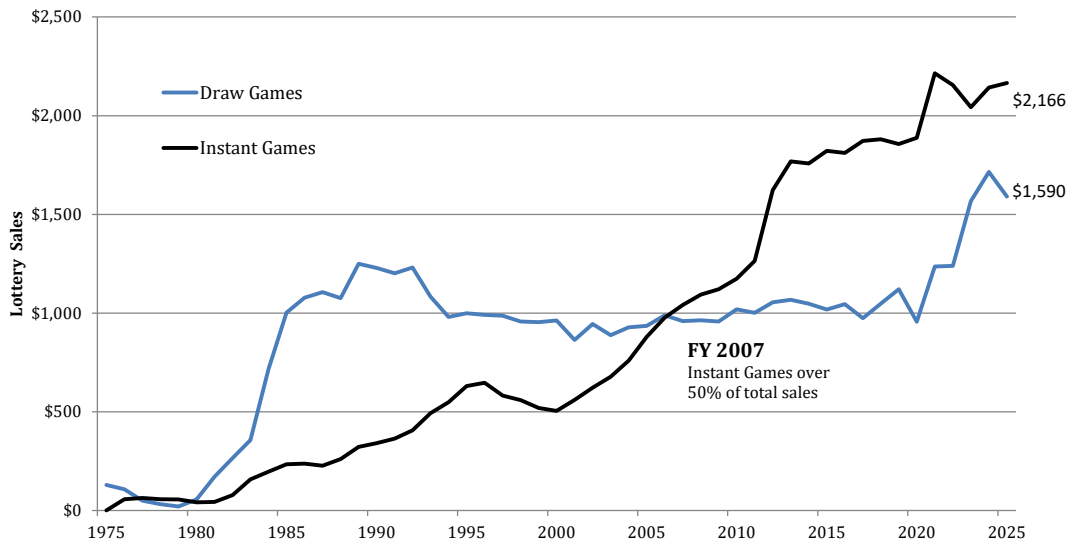
Fiscal Year	Instant Games		Pick 3		Pick 4		Mega Millions		Powerball		Lucky Day Lotto		Lotto		Fast Play		Raffles		Other Games		Total Sales	
	Sales	% Change	Sales	% Change	Sales	% Change	Sales	% Change	Sales	% Change	Sales	% Change	Sales	% Change	Sales	% Change	Sales	% Change	Sales	% Change	Sales	% Change
2005	\$ 879.5	15.8%	\$ 307.2	-0.5%	\$ 168.4	1.0%	\$ 192.6	-15.0%	\$ -	\$ -	\$ 131.8	32.3%	\$ 131.5	12.2%	\$ -	\$ -	\$ -	\$ -	\$ 4.0	-55.5%	\$ 1,815.0	7.6%
2006	\$ 976.7	11.1%	\$ 309.2	0.6%	\$ 170.1	1.0%	\$ 243.8	26.6%	\$ -	\$ -	\$ 126.6	-4.0%	\$ 125.3	-4.7%	\$ -	\$ -	\$ -	\$ -	\$ 13.4	234.7%	\$ 1,965.2	8.3%
2007	\$ 1,041.6	6.6%	\$ 308.7	-0.2%	\$ 170.2	0.1%	\$ 195.9	-19.7%	\$ -	\$ -	\$ 127.9	1.0%	\$ 111.9	-10.7%	\$ -	\$ -	\$ 14.1	\$ 14.1	\$ 30.8	129.8%	\$ 2,001.0	1.8%
2008	\$ 1,094.0	5.0%	\$ 299.0	-3.1%	\$ 167.8	-1.4%	\$ 221.1	12.9%	\$ -	\$ -	\$ 128.4	0.5%	\$ 112.9	0.9%	\$ -	\$ -	\$ 15.9	13.4%	\$ 18.4	-40.2%	\$ 2,057.7	2.8%
2009	\$ 1,121.1	2.5%	\$ 297.7	-0.4%	\$ 176.9	5.4%	\$ 204.6	-7.5%	\$ -	\$ -	\$ 129.0	0.4%	\$ 122.7	8.6%	\$ -	\$ -	\$ 18.9	18.8%	\$ 7.7	-58.3%	\$ 2,078.5	1.0%
2010	\$ 1,173.9	4.7%	\$ 301.4	1.3%	\$ 191.0	8.0%	\$ 222.6	8.8%	\$ 51.7	\$ 51.7	\$ 119.6	-7.3%	\$ 111.1	-9.4%	\$ -	\$ -	\$ 20.0	5.6%	\$ 1.5	-79.8%	\$ 2,192.9	5.5%
2011	\$ 1,264.7	7.7%	\$ 290.6	-3.6%	\$ 191.0	0.0%	\$ 172.0	-22.7%	\$ 97.2	87.8%	\$ 119.9	0.2%	\$ 107.7	-3.1%	\$ -	\$ -	\$ 22.7	13.4%	\$ -	-100.0%	\$ 2,265.7	3.3%
NORTHSTAR LOTTERY GROUP TAKES OVER MANAGEMENT OF LOTTERY OPERATIONS																						
2012	\$ 1,622.5	28.3%	\$ 278.6	-4.2%	\$ 194.1	1.7%	\$ 189.0	9.9%	\$ 147.0	51.3%	\$ 131.1	9.4%	\$ 105.4	-2.1%	\$ -	\$ -	\$ 10.0	-55.9%	\$ -	\$ -	\$ 2,677.8	18.2%
2013	\$ 1,768.3	9.0%	\$ 261.5	-6.1%	\$ 198.7	2.4%	\$ 108.3	-42.7%	\$ 236.2	60.7%	\$ 134.7	2.7%	\$ 96.6	-8.4%	\$ -	\$ -	\$ 23.0	130.2%	\$ 8.1	\$ 8.1	\$ 2,835.5	5.9%
2014	\$ 1,757.4	-0.6%	\$ 250.6	-4.1%	\$ 202.3	1.8%	\$ 144.6	33.5%	\$ 162.6	-31.2%	\$ 134.7	0.0%	\$ 114.0	18.1%	\$ -	\$ -	\$ 20.1	-12.9%	\$ 18.6	128.4%	\$ 2,804.8	-1.1%
2015	\$ 1,821.6	3.7%	\$ 263.1	5.0%	\$ 223.9	10.7%	\$ 120.3	-16.8%	\$ 133.5	-17.9%	\$ 151.0	12.2%	\$ 107.7	-5.6%	\$ -	\$ -	\$ 13.2	-34.1%	\$ 5.5	-70.6%	\$ 2,839.8	1.2%
2016	\$ 1,811.8	-0.5%	\$ 269.3	2.4%	\$ 219.2	-2.1%	\$ 98.1	-18.4%	\$ 207.9	55.7%	\$ 136.5	-9.6%	\$ 109.1	1.3%	\$ -	\$ -	\$ 5.4	-59.5%	\$ -	-100.0%	\$ 2,857.3	0.6%
2017	\$ 1,871.9	3.3%	\$ 262.3	-2.6%	\$ 229.1	4.5%	\$ 98.2	0.1%	\$ 151.6	-27.1%	\$ 137.3	0.5%	\$ 87.5	-19.8%	\$ -	\$ -	\$ 7.8	45.5%	\$ -	\$ -	\$ 2,845.6	-0.4%
CAMELOT ILLINOIS TAKES OVER MANAGEMENT OF LOTTERY OPERATIONS																						
2018	\$ 1,880.5	0.5%	\$ 278.0	6.0%	\$ 248.8	8.6%	\$ 124.8	27.0%	\$ 161.2	6.4%	\$ 134.5	-2.0%	\$ 94.0	7.5%	\$ -	\$ -	\$ 6.5	-16.8%	\$ -	\$ -	\$ 2,928.3	2.9%
2019	\$ 1,856.8	-1.3%	\$ 274.7	-1.2%	\$ 251.0	0.9%	\$ 213.4	71.0%	\$ 158.5	-1.7%	\$ 120.8	-10.2%	\$ 102.3	8.8%	\$ -	\$ -	\$ -	-100.0%	\$ -	\$ -	\$ 2,877.4	1.7%
2020	\$ 1,887.8	1.7%	\$ 278.0	1.2%	\$ 261.6	4.2%	\$ 110.4	-48.2%	\$ 94.6	-40.3%	\$ 120.2	-0.5%	\$ 91.7	-10.4%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,844.3	-4.5%
2021	\$ 2,214.4	17.3%	\$ 352.3	26.8%	\$ 342.7	31.0%	\$ 157.8	42.9%	\$ 127.2	34.6%	\$ 120.9	0.6%	\$ 99.0	8.0%	\$ 35.6	\$ 35.6	\$ -	\$ -	\$ -	\$ -	\$ 3,450.0	21.3%
2022	\$ 2,155.4	-2.7%	\$ 305.2	-13.4%	\$ 311.1	-9.2%	\$ 106.8	-32.3%	\$ 165.0	29.7%	\$ 122.5	1.3%	\$ 98.8	-0.2%	\$ 129.9	265.4%	\$ -	\$ -	\$ -	\$ -	\$ 3,394.8	-1.6%
2023	\$ 2,042.9	-5.2%	\$ 275.1	-9.9%	\$ 281.8	-9.4%	\$ 218.3	104.5%	\$ 219.5	33.0%	\$ 126.0	2.9%	\$ 111.0	12.3%	\$ 335.4	158.1%	\$ -	\$ -	\$ -	\$ -	\$ 3,610.1	6.3%
2024	\$ 2,142.9	4.9%	\$ 272.8	-0.8%	\$ 275.8	-2.1%	\$ 193.0	-11.6%	\$ 260.1	18.5%	\$ 125.8	-0.2%	\$ 109.7	-1.2%	\$ 477.6	42.4%	\$ -	\$ -	\$ -	\$ -	\$ 3,857.7	6.9%
2025*	\$ 2,165.9	1.1%	\$ 270.7	-0.8%	\$ 279.5	1.4%	\$ 152.8	-20.8%	\$ 123.9	-52.4%	\$ 128.4	2.0%	\$ 93.9	-14.3%	\$ 541.1	13.3%	\$ -	\$ -	\$ -	\$ -	\$ 3,756.2	-2.6%

Sales are net of promotions and allowances.

*Preliminary, unaudited data

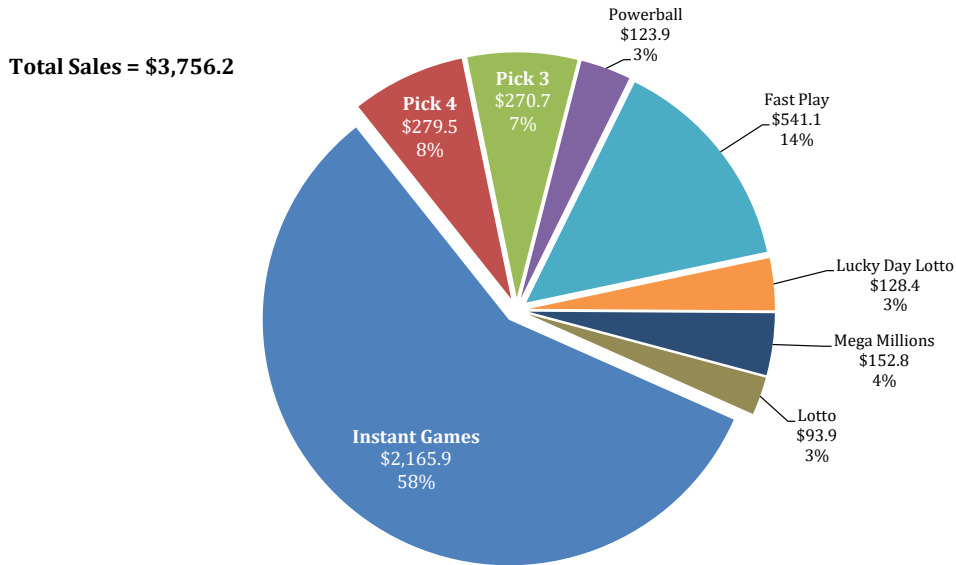
Source: Illinois Lottery

FIGURE 37: MAKEUP OF LOTTERY SALES
(\$ Millions)



Source: Illinois Lottery

FIGURE 38: FY 2025 LOTTERY SALES BY GAME
(\$ Millions)



Preliminary, unaudited figures
Source: Illinois Lottery

Lottery Operating Expenses

The lottery has three main operating expenses; 1) prizes awarded to winners, 2) commissions and bonuses paid to retailers, and 3) general and administrative expenses. In FY 2025, based on preliminary, unaudited data from the Lottery, these operating expenses totaled \$2.966 billion. The largest expense was prizes awarded to winners which was up \$13.1 million to \$2.593 billion. Commissions and bonuses were down \$6.7 million to \$172 million, while general and administrative costs were down by \$18 million to \$201 million.

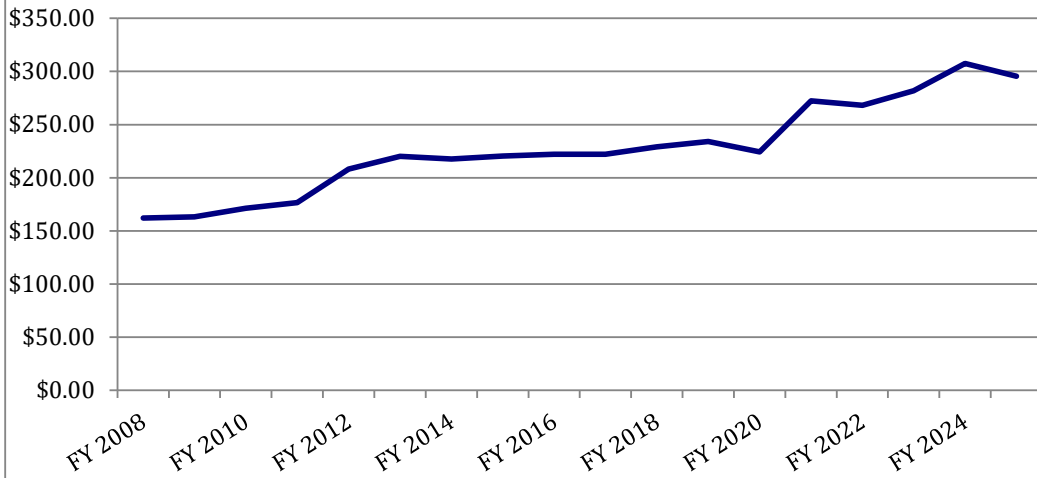
Figure 39 below shows the main operating expenses back to FY 2005.

FIGURE 39: LOTTERY OPERATING EXPENSES												
FY 2005 - FY 2025												
(\$ Millions)												
Fiscal Year	Prizes Awarded to Winners			Commissions and Bonuses			General and Administrative Expenses			Total		
	\$	\$ Change	% Change	\$	\$ Change	% Change	\$	\$ Change	% Change	\$	\$ Change	% Change
2005	\$ 1,042.9	\$ 74.0	7.6%	\$ 91.9	\$ 6.5	7.6%	\$ 99.5	\$ 13.9	16.3%	\$ 1,234.2	\$ 94.5	8.3%
2006	\$ 1,158.2	\$ 115.3	11.1%	\$ 99.3	\$ 7.4	8.0%	\$ 101.7	\$ 2.2	2.2%	\$ 1,359.2	\$ 124.9	10.1%
2007	\$ 1,177.2	\$ 18.9	1.6%	\$ 100.7	\$ 1.4	1.4%	\$ 109.9	\$ 8.3	8.1%	\$ 1,387.8	\$ 28.6	2.1%
2008	\$ 1,226.1	\$ 48.9	4.2%	\$ 103.9	\$ 3.3	3.2%	\$ 108.8	\$ (1.1)	-1.0%	\$ 1,438.8	\$ 51.0	3.7%
2009	\$ 1,225.9	\$ (0.2)	0.0%	\$ 104.6	\$ 0.7	0.6%	\$ 113.1	\$ 4.3	3.9%	\$ 1,443.5	\$ 4.7	0.3%
2010	\$ 1,313.2	\$ 87.4	7.1%	\$ 110.2	\$ 5.6	5.4%	\$ 120.6	\$ 7.5	6.6%	\$ 1,544.0	\$ 100.5	7.0%
2011	\$ 1,368.5	\$ 55.2	4.2%	\$ 111.9	\$ 1.7	1.5%	\$ 120.7	\$ 0.1	0.1%	\$ 1,601.1	\$ 57.1	3.7%
2012	\$ 1,620.4	\$ 251.9	18.4%	\$ 151.3	\$ 39.4	35.2%	\$ 152.2	\$ 31.5	26.1%	\$ 1,923.9	\$ 322.8	20.2%
2013	\$ 1,743.7	\$ 123.3	7.6%	\$ 164.0	\$ 12.7	8.4%	\$ 153.7	\$ 1.5	1.0%	\$ 2,061.4	\$ 137.5	7.1%
2014	\$ 1,749.2	\$ 5.5	0.3%	\$ 159.1	\$ (4.8)	-3.0%	\$ 156.5	\$ 2.8	1.8%	\$ 2,064.8	\$ 3.4	0.2%
2015	\$ 1,823.6	\$ 74.4	4.3%	\$ 161.6	\$ 2.5	1.6%	\$ 147.1	\$ (9.4)	-6.0%	\$ 2,132.3	\$ 67.5	3.3%
2016	\$ 1,837.4	\$ 13.8	0.8%	\$ 160.9	\$ (0.7)	-0.4%	\$ 139.7	\$ (7.3)	-5.0%	\$ 2,138.1	\$ 5.8	0.3%
2017	\$ 1,820.1	\$ (17.3)	-0.9%	\$ 160.0	\$ (0.9)	-0.6%	\$ 137.8	\$ (1.9)	-1.4%	\$ 2,118.0	\$ (20.1)	-0.9%
2018	\$ 1,910.9	\$ 90.8	5.0%	\$ 165.0	\$ 5.0	3.1%	\$ 163.9	\$ 26.0	18.9%	\$ 2,239.8	\$ 121.8	5.8%
2019	\$ 1,907.2	\$ (3.7)	-0.2%	\$ 165.3	\$ 0.3	0.2%	\$ 154.3	\$ (9.5)	-5.8%	\$ 2,226.8	\$ (13.0)	-0.6%
2020	\$ 1,842.2	\$ (65.0)	-3.4%	\$ 154.9	\$ (10.4)	-6.3%	\$ 153.6	\$ (0.7)	-0.5%	\$ 2,150.7	\$ (76.1)	-3.4%
2021	\$ 2,329.4	\$ 487.2	26.4%	\$ 186.2	\$ 31.3	20.2%	\$ 162.5	\$ 8.9	5.8%	\$ 2,678.1	\$ 527.4	24.5%
2022	\$ 2,211.4	\$ (118.0)	-5.1%	\$ 175.1	\$ (11.1)	-6.0%	\$ 178.9	\$ 16.4	10.1%	\$ 2,565.4	\$ (112.7)	-4.2%
2023	\$ 2,364.9	\$ 153.5	6.9%	\$ 173.8	\$ (1.3)	-0.8%	\$ 193.8	\$ 14.9	8.3%	\$ 2,732.5	\$ 167.1	6.5%
2024	\$ 2,579.5	\$ 214.6	9.1%	\$ 179.0	\$ 5.2	3.0%	\$ 218.9	\$ 25.1	13.0%	\$ 2,977.4	\$ 244.9	9.0%
2025*	\$ 2,592.6	\$ 13.1	0.5%	\$ 172.3	\$ (6.7)	-3.8%	\$ 200.8	\$ (18.1)	-8.3%	\$ 2,965.7	\$ (11.7)	-0.4%

* Preliminary and unaudited data

Source: Illinois Lottery

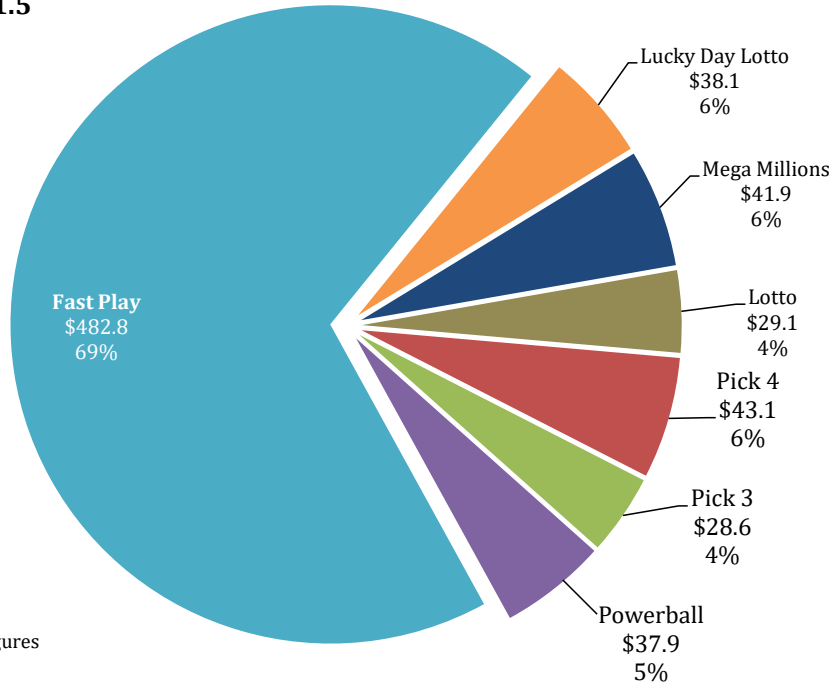
FIGURE 40: ILLINOIS LOTTERY SALES PER CAPITA



Source: Illinois Lottery, U.S. Census Bureau, CGFA

FIGURE 41: FY 2025 ONLINE LOTTERY SALES BY GAME (\$ Millions)

Total Sales = \$701.5



Preliminary, unaudited figures
Source: Illinois Lottery

Lottery Transfers

When the Illinois Lottery began in FY 1975, proceeds from the Lottery originally went to the General Revenue Fund. In FY 1986, these transfers began to go to the Common School Fund to support education. A small amount of funds from new special cause games were sent to funds to support those individual causes in FY 2006. Due to Public Act 96-0034, beginning in FY 2010, transfers to the Common School Fund from the Lottery were capped at the rate of inflation as measured by the Consumer Price Index (CPI) based on the amount of money transferred to the fund in FY 2009. Any additional funds available after the transfers to the Common School Fund and the special cause funds were to be sent to the Capital Projects Fund.

Beginning in FY 2024, the Capital Projects Fund no longer received money from the Lottery. As part of the FY 2023 Budget Implementation Bill (P.A. 102-0699), all proceeds from the Lottery are to be directed to the Common School Fund except those from the special cause games. As part of this change, the Capital Projects Fund received transfers of approximately \$89 million in FY 2023 to correct errors in lottery distributions in previous fiscal years. Therefore, no funds were deposited into the Capital Projects Fund as a result of lottery revenues in FY 2024 and FY 2025.

The figure on the following page illustrates lottery transfers from FY 2005 through FY 2025. The transfers are presented in two formats. The first section of the figure shows lottery transfers on an accrual accounting basis, while the second section presents the transfers on a cash accounting basis. The Lottery tracks its finances on an accrual basis which records revenue and expenses at the time they are made, while the Office of the Comptroller is on more of a cash basis and records the transfers when they arrive at the Comptroller's office. This leads to differences in annual totals due to timing and recognition of the transactions. When discussing lottery transfers of the State in this report and other reports, the Commission will refer to the cash basis results as recorded by the Office of the Comptroller.

The first fund that receives lottery proceeds is the Common School Fund. The Common School Fund provides the majority of funding for elementary and secondary education including payment for General State Aid, contributions to Teacher's Retirement Systems, and salaries of regional superintendents and assistants. Transfers to the Common School Fund decreased in FY 2025. After an increase of 20.9% in FY 2024, Common School Fund transfers decreased by 11.4% in FY 2025 which equaled a transfer of \$777 million.

FIGURE 42: LOTTERY TRANSFERS FY 2005 - FY 2025

(\$ Millions)

Fiscal Year	Accrual Accounting Basis (Illinois Lottery)										Cash Accounting Basis (Office of the Comptroller)					
	Total Sales	Common School Fund	Capital Projects Fund	Special Cause Funds	Total Transfers	Transfers as a % of Total Sales	Common School Fund	Capital Projects Fund	Special Cause Funds	Total Transfers	Transfers as a % of Total Sales	Common School Fund	Capital Projects Fund	Special Cause Funds	Total Transfers	Transfers as a % of Total Sales
2005	\$ 1,815.0	\$ 619.5	\$ -	\$ -	\$ 619.5	34.1%	\$ 614.0	\$ -	\$ -	\$ 614.0	33.8%	\$ 614.0	\$ -	\$ -	\$ 614.0	33.8%
2006	\$ 1,965.2	\$ 641.7	\$ -	\$ 4.2	\$ 645.9	32.9%	\$ 670.5	\$ -	\$ 3.7	\$ 674.2	34.3%	\$ 670.5	\$ -	\$ 3.7	\$ 674.2	34.3%
2007	\$ 2,001.0	\$ 627.6	\$ -	\$ 3.6	\$ 631.2	31.5%	\$ 622.4	\$ -	\$ 4.1	\$ 626.5	31.3%	\$ 622.4	\$ -	\$ 4.1	\$ 626.5	31.3%
2008	\$ 2,057.7	\$ 643.5	\$ -	\$ 5.0	\$ 648.5	31.5%	\$ 657.0	\$ -	\$ 4.6	\$ 661.6	32.2%	\$ 657.0	\$ -	\$ 4.6	\$ 661.6	32.2%
2009	\$ 2,078.5	\$ 629.5	\$ -	\$ 5.2	\$ 634.7	30.5%	\$ 625.0	\$ -	\$ 5.2	\$ 630.2	30.3%	\$ 625.0	\$ -	\$ 5.2	\$ 630.2	30.3%
2010	\$ 2,192.9	\$ 614.9	\$ 32.9	\$ 4.3	\$ 652.1	29.7%	\$ 625.0	\$ -	\$ 4.2	\$ 629.2	28.7%	\$ 625.0	\$ -	\$ 4.2	\$ 629.2	28.7%
2011	\$ 2,265.7	\$ 610.1	\$ 54.1	\$ 4.2	\$ 668.4	29.5%	\$ 631.9	\$ 87.0	\$ 4.1	\$ 723.0	31.9%	\$ 631.9	\$ 87.0	\$ 4.1	\$ 723.0	31.9%
2012	\$ 2,677.8	\$ 639.9	\$ 115.0	\$ 3.2	\$ 758.1	28.3%	\$ 639.9	\$ 65.2	\$ 3.2	\$ 708.3	26.5%	\$ 639.9	\$ 65.2	\$ 3.2	\$ 708.3	26.5%
2013	\$ 2,835.5	\$ 655.6	\$ 161.2	\$ 2.6	\$ 819.4	28.9%	\$ 655.9	\$ 135.0	\$ 2.9	\$ 793.8	28.0%	\$ 655.9	\$ 135.0	\$ 2.9	\$ 793.8	28.0%
2014	\$ 2,804.8	\$ 668.1	\$ 107.0	\$ 2.3	\$ 777.4	27.7%	\$ 668.1	\$ 145.0	\$ 2.3	\$ 815.4	29.1%	\$ 668.1	\$ 145.0	\$ 2.3	\$ 815.4	29.1%
2015	\$ 2,839.8	\$ 678.6	\$ 61.6	\$ 3.8	\$ 743.9	26.2%	\$ 678.6	\$ 8.0	\$ 3.6	\$ 690.1	24.3%	\$ 678.6	\$ 8.0	\$ 3.6	\$ 690.1	24.3%
2016	\$ 2,857.3	\$ 691.6	\$ 29.2	\$ 3.4	\$ 724.2	25.3%	\$ 677.0	\$ -	\$ 3.3	\$ 680.3	23.8%	\$ 677.0	\$ -	\$ 3.3	\$ 680.3	23.8%
2017	\$ 2,845.6	\$ 705.6	\$ 24.3	\$ 2.6	\$ 732.6	25.7%	\$ 720.3	\$ 15.0	\$ 2.9	\$ 738.2	25.9%	\$ 720.3	\$ 15.0	\$ 2.9	\$ 738.2	25.9%
2018	\$ 2,928.3	\$ 718.8	\$ -	\$ 3.6	\$ 722.4	24.7%	\$ 718.8	\$ 9.3	\$ 3.6	\$ 731.7	25.0%	\$ 718.8	\$ 9.3	\$ 3.6	\$ 731.7	25.0%
2019	\$ 2,977.4	\$ 731.3	\$ 18.5	\$ 4.3	\$ 754.0	25.3%	\$ 731.3	\$ -	\$ 3.4	\$ 734.6	24.7%	\$ 731.3	\$ -	\$ 3.4	\$ 734.6	24.7%
2020	\$ 2,844.3	\$ 689.5	\$ -	\$ 6.5	\$ 696.0	24.5%	\$ 630.4	\$ 18.5	\$ 7.2	\$ 656.1	23.1%	\$ 630.4	\$ 18.5	\$ 7.2	\$ 656.1	23.1%
2021	\$ 3,450.0	\$ 762.5	\$ 3.7	\$ 10.1	\$ 776.3	22.5%	\$ 776.5	\$ -	\$ 9.4	\$ 785.9	22.8%	\$ 776.5	\$ -	\$ 9.4	\$ 785.9	22.8%
2022	\$ 3,394.8	\$ 775.0	\$ 48.7	\$ 9.8	\$ 784.8	23.1%	\$ 820.1	\$ 3.7	\$ 9.4	\$ 833.3	24.5%	\$ 820.1	\$ 3.7	\$ 9.4	\$ 833.3	24.5%
2023	\$ 3,610.1	\$ 738.5	\$ 89.0	\$ 9.1	\$ 747.6	20.7%	\$ 726.0	\$ 137.8	\$ 8.6	\$ 872.4	24.2%	\$ 726.0	\$ 137.8	\$ 8.6	\$ 872.4	24.2%
2024	\$ 3,857.7	\$ 873.6	\$ -	\$ 10.1	\$ 883.7	22.9%	\$ 877.5	\$ -	\$ 10.6	\$ 888.1	23.0%	\$ 877.5	\$ -	\$ 10.6	\$ 888.1	23.0%
2025*	\$ 3,756.2	\$ 783.9	\$ -	\$ 12.2	\$ 796.0	21.2%	\$ 777.1	\$ -	\$ 12.1	\$ 789.2	21.0%	\$ 777.1	\$ -	\$ 12.1	\$ 789.2	21.0%

* Preliminary, unaudited data

Source: Illinois Lottery, Office of the Comptroller

The second destination for Lottery profits are a set of ten special cause funds. Special cause games began in FY 2006 with the introduction of the “Ticket for the Cure” scratch off game which supported breast cancer research and the “Veteran’s Cash” game that supported veteran’s organizations. In FY 2008, Red Ribbon Cash was launched to improve the lives of those living with HIV-AIDS. An instant game supporting Multiple Sclerosis research began in FY 2009. These were the only special cause games until FY 2015 when the Money Bags instant ticket game was introduced to support the Special Olympics in Illinois. In FY 2020, a game was introduced to help build police memorials and another game was initiated to fight homelessness in Illinois. FY 2021 saw the unveiling of two new instant ticket games to fund STEAM (Science, Technology, Engineering, Art, and Math) programs and fight Alzheimer’s disease. In FY 2023, the special cause game supporting STEAM programs was not listed as an active fund. In FY 2024, two new special cause funds were introduced to provide scholarships for certain populations- the United Negro College Fund (UNCF) and the Illinois DREAM Fund.

P.A. 103-0381 created a new, single joint specialty scratch-off ticket that began funding all ten specialty causes in FY 2025. Net revenues from this ticket are divided equally among the ten special cause funds. Overall, specialty game ticket sales rose slightly in FY 2025 to \$12.1 million, an increase of 14.4% from the previous fiscal year.

Previously, the Capital Projects Fund which was created under P.A. 96-0034 would receive a portion of Lottery revenues. Subject to appropriation, the Capital Projects Fund may be used only for capital projects and the payment of debt service on bonds issued for capital projects. As mentioned previously, due to P.A. 102-0699, the Capital Projects Fund ceased to receive funds from Illinois Lottery sales beginning in FY 2023. However, there was an \$89 million “true-up” deposit into the Capital Projects Fund in FY 2023 to correct previous misallocation.

Multi-State Games

While most of the games issued by the Lottery are just for players purchasing a ticket in Illinois, the Mega Millions and Powerball games are multi-state games that offer jackpots starting at \$20 million. In May of 2002, Illinois, along with the other Big Game states (Georgia, Maryland, Massachusetts, Michigan, New Jersey, and Virginia), joined the States of New York and Ohio to create the Mega Millions game. Washington (September 2002), Texas (December 2003), California (June 2005), and Louisiana (November 2011) joined Mega Millions in the following years.

In October of 2009, an agreement was reached between states offering Mega Millions and states offering Powerball to allow for sales of both games within a state. The hope was, with more states joining the program, more and more people will be playing, allowing jackpots to roll to even higher levels at a faster rate. Illinois began offering Powerball on January 31, 2010. As of August 2025, forty-five states plus the District of Columbia and the U.S. Virgin Islands offer Mega Millions tickets. Powerball tickets are sold in the same locales plus Puerto Rico.

Mega Millions has drawings on Tuesdays and Fridays. Prior to August of 2021, Powerball conducted their drawings on Wednesdays and Saturdays. Starting that month, an additional Monday drawing was added each week. Mega Millions costs \$5 per ticket as of August 2025 and Powerball costs \$2 per ticket. Mega Millions had been \$1 per ticket but beginning in October 2017, the price rose to \$2 to match the Powerball and rose again to \$5 in 2025. In addition to the change in price, the beginning jackpot for Mega Millions rose to \$50 million and the odds of winning the jackpot increased.

Collectively, the multi-state games declined by 38.9% in FY 2025. Combined, total sales fell to \$277 million in FY 2025, a decrease of approximately \$176 million from the FY 2024 total of \$453 million. The Mega Millions game decreased by 20.9% to \$153 million. This represented a decline of just over \$40 million. The decline in Powerball sales was even more dramatic than the Mega Millions sales, which decreased 52.4% from \$260 million to \$124 million.

Figure 43 on the following page shows the sales and jackpot data for the multi-state games. Powerball saw a large decrease in the number of drawings with the jackpot at high levels. In FY 2025, Powerball had 101 drawings with the jackpot over \$100 million, 44 over \$200 million, and only 20 over \$300 million. Mega Millions had jackpots at slightly lower levels compared to FY 2024.

FIGURE 43: MULTI STATE GAME RESULTS

(\$ Million)

	MEGA MILLIONS													
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Average Jackpot Drawing	\$68.7	\$42.9	\$98.0	\$93.8	\$101.7	\$77.7	\$146.6	\$220.4	\$136.9	\$166.9	\$147.4	\$277.3	\$321.9	\$266.4
Drawings over \$100 M	19	9	35	40	42	28	55	70	60	50	57	75	77	76
Drawings over \$200 M	6	0	13	12	12	3	30	46	23	31	30	58	59	53
Drawings over \$300 M	2	0	6	1	4	3	13	26	8	18	15	41	44	36
IL Mega Millions Sales	\$189.0	\$108.3	\$144.6	\$120.3	\$98.1	\$98.2	\$124.8	\$213.4	\$110.4	\$157.8	\$106.8	\$218.3	\$193.0	\$152.8
% Change	N/A	-42.7%	33.5%	-16.8%	-18.4%	0.1%	27.0%	71.0%	-48.2%	42.9%	-32.3%	104.5%	-11.6%	-20.8%
	POWERBALL													
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021*	FY 2022	FY 2023	FY 2024	FY 2025
Average Jackpot Drawing	\$85.2	\$120.0	\$117.3	\$105.2	\$159.6	\$165.7	\$175.7	\$199.6	\$108.6	\$144.8	\$219.1	\$240.3	\$363.7	\$158.5
Drawings over \$100 M	33	48	44	41	62	65	71	77	48	55	113	105	121	101
Drawings over \$200 M	8	16	15	9	25	34	34	42	10	26	69	63	90	44
Drawings over \$300 M	1	6	6	3	9	16	16	18	4	10	41	41	71	20
IL Powerball Sales	\$147.0	\$236.2	\$162.6	\$133.5	\$207.9	\$151.6	\$161.2	\$158.5	\$94.6	\$127.2	\$165.0	\$219.5	\$260.1	\$123.9
% Change	N/A	61.5%	-31.2%	-17.9%	55.7%	-27.1%	6.4%	-1.7%	-40.3%	34.6%	29.7%	33.0%	18.5%	-52.4%
	MEGA MILLIONS AND POWERBALL													
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Average Jackpot Drawing	\$77.0	\$81.5	\$107.6	\$99.4	\$130.8	\$121.5	\$161.2	\$210.0	\$122.7	\$155.9	\$183.3	\$258.8	\$342.8	\$212.4
Drawings over \$100 M	52	57	79	81	104	93	126	147	108	105	170	180	198	177
Drawings over \$200 M	14	16	28	21	37	37	64	88	33	57	99	121	149	97
Drawings over \$300 M	3	6	12	4	13	19	29	44	12	28	56	82	115	56
Total IL Game Sales	\$335.3	\$344.6	\$307.2	\$253.7	\$306.0	\$249.8	\$286.0	\$371.8	\$205.0	\$285.0	\$271.8	\$437.8	\$453.1	\$276.7
% Change	N/A	2.8%	-10.9%	-17.4%	20.6%	-18.4%	14.5%	30.0%	-44.9%	39.0%	-4.6%	61.1%	3.5%	-38.9%

*In August of 2021, the Powerball game went from two drawings per week to three drawings per week.

Source: www.lottoreport.com, Illinois Lottery

U.S. Lottery Results

Based on data from the North American Association of State and Provincial Lotteries, in FY 2024, Illinois had the 13th largest lottery in the U.S. based on total traditional lottery sales. This was down one spot from FY 2023. Traditional lottery sales include instant and draw games but exclude electric gaming machines and table games. While Illinois has electric gaming machines and table games, they are under the purview of the Illinois Gaming Board, and as such, will not be included in this analysis of the Lottery. New York (\$10.6 billion) had the largest lottery, with Florida (\$9.4 billion), and California (\$9.3 billion) following in 2nd and 3rd place.

On a sales per capita basis, Illinois ranked 22nd with sales per capita of \$303 in FY 2024. This was 5.2% higher than the previous fiscal year. The 22nd ranking is two spots lower out of the forty-seven lotteries studied compared to FY 2023. Rhode Island had the highest levels of lottery sales at \$908 per person. This was followed by Massachusetts at \$861 and Maryland at \$841. States with higher lottery sales per capita tend to allow Keno games, which Illinois does not offer. Based on preliminary data, Illinois' sales per capita fell to \$296 in FY 2025. This indicates a decline from FY 2024.

Similarly, analyzing last year's lottery sales on a percentage of per capita personal income basis placed Illinois near the middle of U.S. lotteries. Illinois residents spent approximately 0.41% of their personal income on lottery tickets, the same percentage as FY 2023. Overall, Illinois ranked 24th in this category. The highest levels of spending on lottery sales based on personal income are seen in West Virginia (1.44%), Rhode Island (1.3%), and Maryland (1.07%).

**FIGURE 44: LOTTERY RANKINGS
(FY 2024)**

STATE	POPULATION (MILLIONS)	PER CAPITA PERSONAL INCOME	TRADITIONAL LOTTERY SALES (\$ MILLIONS)		SALES PER CAPITA		SALES PER CAPITA AS A % OF PER-CAPITA PERSONAL INCOME	
				Rank		Rank		Rank
ALABAMA	5.2	\$ 56,684	\$ -	47	\$ -	47	0.00%	47
ALASKA	0.7	\$ 75,247	\$ -	47	\$ -	47	0.00%	47
ARIZONA	7.6	\$ 64,456	\$ 1,528	21	\$ 202	31	0.31%	30
ARKANSAS	3.1	\$ 59,663	\$ 613	32	\$ 198	32	0.33%	29
CALIFORNIA	39.4	\$ 85,518	\$ 9,275	3	\$ 235	29	0.28%	32
COLORADO	6.0	\$ 82,705	\$ 901	27	\$ 151	35	0.18%	37
CONNECTICUT	3.7	\$ 93,235	\$ 1,437	22	\$ 391	17	0.42%	23
DELAWARE	1.1	\$ 69,282	\$ 779	28	\$ 741	5	1.07%	4
DISTRICT OF COLUMBIA	0.7	\$ 108,233	\$ 192	41	\$ 273	25	0.25%	33
FLORIDA	23.4	\$ 70,390	\$ 9,418	2	\$ 403	16	0.57%	15
GEORGIA	11.2	\$ 62,393	\$ 5,491	7	\$ 491	8	0.79%	6
HAWAII	1.4	\$ 69,520	\$ -	47	\$ -	47	0.00%	47
IDAHO	2.0	\$ 61,836	\$ 422	36	\$ 211	30	0.34%	28
ILLINOIS	12.7	\$ 74,197	\$ 3,858	13	\$ 303	22	0.41%	24
INDIANA	6.9	\$ 63,802	\$ 1,744	17	\$ 252	28	0.39%	25
IOWA	3.2	\$ 63,573	\$ 490	33	\$ 151	36	0.24%	34
KANSAS	3.0	\$ 68,038	\$ 338	39	\$ 114	40	0.17%	39
KENTUCKY	4.6	\$ 57,526	\$ 1,544	20	\$ 337	20	0.59%	14
LOUISIANA	4.6	\$ 61,332	\$ 640	31	\$ 139	37	0.23%	36
MAINE	1.4	\$ 68,129	\$ 430	35	\$ 306	21	0.45%	20
MARYLAND	6.3	\$ 78,538	\$ 5,267	8	\$ 841	3	1.07%	3
MASSACHUSETTS	7.1	\$ 93,927	\$ 6,141	5	\$ 861	2	0.92%	5
MICHIGAN	10.1	\$ 63,221	\$ 4,765	10	\$ 470	10	0.74%	8
MINNESOTA	5.8	\$ 74,943	\$ 776	29	\$ 134	38	0.18%	38
MISSISSIPPI	2.9	\$ 52,017	\$ 478	34	\$ 162	33	0.31%	31
MISSOURI	6.2	\$ 64,740	\$ 1,743	18	\$ 279	24	0.43%	22
MONTANA	1.1	\$ 67,615	\$ 99	44	\$ 87	42	0.13%	44
NEBRASKA	2.0	\$ 71,859	\$ 222	40	\$ 110	41	0.15%	41
NEVADA	3.3	\$ 68,657	\$ -	47	\$ -	47	0.00%	47
NEW HAMPSHIRE	1.4	\$ 82,878	\$ 642	30	\$ 456	11	0.55%	17
NEW JERSEY	9.5	\$ 84,071	\$ 3,632	14	\$ 382	18	0.45%	19
NEW MEXICO	2.1	\$ 57,652	\$ 170	42	\$ 80	44	0.14%	42
NEW YORK	19.9	\$ 85,733	\$ 10,550	1	\$ 531	6	0.62%	12
NORTH CAROLINA	11.0	\$ 64,855	\$ 4,663	11	\$ 422	14	0.65%	10
NORTH DAKOTA	0.8	\$ 70,966	\$ 40	46	\$ 50	46	0.07%	46
OHIO	11.9	\$ 64,225	\$ 5,913	6	\$ 498	7	0.77%	7
OKLAHOMA	4.1	\$ 62,661	\$ 355	38	\$ 87	43	0.14%	43
OREGON	4.3	\$ 70,685	\$ 1,726	19	\$ 404	15	0.57%	16
PENNSYLVANIA	13.1	\$ 71,148	\$ 4,958	9	\$ 379	19	0.53%	18
RHODE ISLAND	1.1	\$ 69,936	\$ 1,010	25	\$ 908	1	1.30%	2
SOUTH CAROLINA	5.5	\$ 59,995	\$ 2,385	15	\$ 435	13	0.73%	9
SOUTH DAKOTA	0.9	\$ 73,959	\$ 417	37	\$ 451	12	0.61%	13
TENNESSEE	7.2	\$ 64,908	\$ 2,030	16	\$ 281	23	0.43%	21
TEXAS	31.3	\$ 67,942	\$ 8,390	4	\$ 268	26	0.39%	26
UTAH	3.5	\$ 66,443	\$ -	47	\$ -	47	0.00%	47
VERMONT	0.6	\$ 70,086	\$ 169	43	\$ 260	27	0.37%	27
VIRGINIA	8.8	\$ 77,093	\$ 4,234	12	\$ 481	9	0.62%	11
WASHINGTON	8.0	\$ 83,938	\$ 1,029	24	\$ 129	39	0.15%	40
WEST VIRGINIA	1.8	\$ 55,138	\$ 1,408	23	\$ 796	4	1.44%	1
WISCONSIN	6.0	\$ 67,586	\$ 955	26	\$ 160	34	0.24%	35
WYOMING	0.6	\$ 85,945	\$ 41	45	\$ 70	45	0.08%	45
TOTALS	340.1	\$ 70,767	\$ 113,303		\$ 333		0.47%	

All figures are for traditional lottery games and do not include video gaming or table games.

All data should be considered preliminary and unaudited.

Sources: U.S. Census Bureau, North American Association of State and Provincial Lotteries, Bureau of Economic Analysis, CGFA

HORSE RACING

HORSE RACING

Horse racing is the oldest form of legalized gaming in Illinois. Each year, millions of dollars are wagered on horse racing at the State's on-track and off-track wagering facilities. In calendar year 2024, Illinois horse racing wagering generated \$10.5 million in total revenues with the State receiving \$8 million and local governments receiving \$2.5 million. Figure 45 examines the sources and allocation of CY 2024 horse racing revenues while Figure 46 details State and local racing revenues over the past ten years.

FIGURE 45: SOURCES AND ALLOCATION OF HORSE RACING REVENUE FOR CALENDAR YEAR 2024	
SOURCE OF REVENUE:	
Application and License Fees of Racing Associations	\$50,400
Admission Taxes	\$46,962
Pari-mutuel Tax (Tracks and OTBs)	\$2,410,326
Pari-mutuel Tax Credit Used	(\$703,641)
Advanced Deposit Wagering (ADW) Pari-Mutuel Tax (1.75% of Handle)	\$5,298,293
.2% Surcharge for Racing Board (includes \$100,000 to Quarter Horse Purse Fund)	\$735,106
Licensing of Racing Personnel	\$86,850
Fingerprint Fees	\$13,475
Photo Fees	\$205
Horsemen's Fines	\$36,576
Miscellaneous Sources	-
TOTAL STATE REVENUES RECEIVED	\$7,974,553
2% of OTB Handle to City and County	\$2,480,225
OTB Admission Tax to City of Chicago	-
OTB Admission Tax to Cook County	\$10,859
On Track City Admission Tax	\$31,308
Intertrack Surcharge to County (20%)	\$25,246
TOTAL LOCAL REVENUES RECEIVED	\$2,547,638
TOTAL REVENUES RECEIVED	\$10,522,190
ALLOCATION OF REVENUE:	
Horse Racing Fund	\$7,092,106
Quarterhorse Breeders' Fund	\$12,072
Quarterhorse Purse Fund (from IRB .2% Surcharge)	\$100,000
Standardbred Purse Fund (.25% Tax of ADW Handle)	\$756,899
Fingerprinting (State Police and Vendor)	\$13,475
TOTAL STATE REVENUES ALLOCATED	\$7,974,553
To Cities	\$1,271,420
To Counties	\$1,276,218
TOTAL LOCAL	\$2,547,638
TOTAL REVENUES ALLOCATED	\$10,522,190
<i>Source: Illinois Racing Board - 2024 Annual Report</i>	

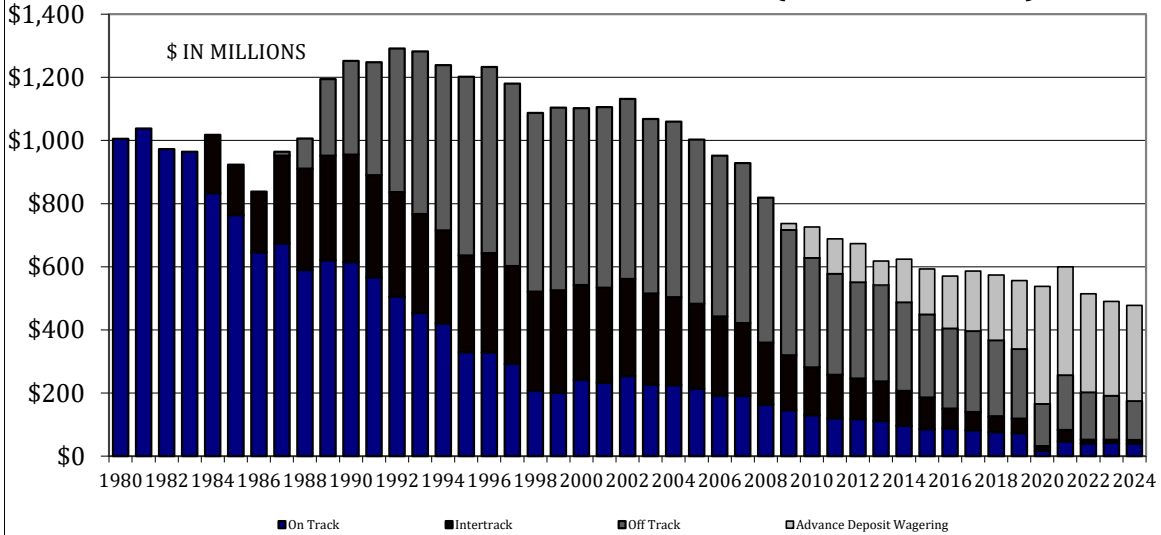
**FIGURE 46: HORSE RACING REVENUES AND ASSOCIATED ALLOCATIONS
BY CALENDAR YEAR (IN MILLIONS)**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
TOTAL STATE REVENUE	\$6.8	\$6.8	\$7.1	\$7.0	\$7.0	\$8.5	\$8.8	\$8.4	\$7.9	\$8.0
TOTAL LOCAL REVENUE	\$5.8	\$5.5	\$5.5	\$5.1	\$4.7	\$2.8	\$3.7	\$3.1	\$2.9	\$2.5
* TOTAL REVENUES RECEIVED	\$12.7	\$12.3	\$12.6	\$12.2	\$11.7	\$11.3	\$12.5	\$11.5	\$10.7	\$10.5
TOTAL STATE ALLOCATIONS	\$6.8	\$6.8	\$7.1	\$7.0	\$7.0	\$8.5	\$8.8	\$8.4	\$7.9	\$8.0
TOTAL LOCAL ALLOCATIONS	\$5.8	\$5.5	\$5.5	\$5.1	\$4.7	\$2.8	\$3.7	\$3.1	\$2.9	\$2.5
TO CITIES	\$2.8	\$2.7	\$2.7	\$2.5	\$2.3	\$1.4	\$1.8	\$1.6	\$1.4	\$1.3
TO COUNTIES	\$3.1	\$2.8	\$2.8	\$2.6	\$2.4	\$1.4	\$1.9	\$1.6	\$1.4	\$1.3
*TOTAL REVENUES ALLOCATED	\$12.7	\$12.3	\$12.6	\$12.2	\$11.7	\$11.3	\$12.5	\$11.5	\$10.7	\$10.5

Source: Illinois Racing Board Annual Reports

In its 2024 Annual Report, the Racing Board noted that 169 live race dates were conducted during CY 2024. This is less than the 171 live race dates conducted in CY 2023, and significantly lower than the 426 race programs that were conducted as recently as CY 2014. This falloff reinforces the declining trend of the horse racing industry over the past decade. In CY 2024, the total handle amounted to \$477.7 million, a figure 2.6% lower than the \$490.3 million handle collected in CY 2023. CY 2024’s latest total amounted to the lowest tally in over 40 years and follows the trend that horse racing remains well below levels of the past. Historical horse racing handle figures are displayed below.

**FIGURE 47
ILLINOIS HORSE RACING HANDLE
COMPOSITION BY AMOUNT WAGERED (CALENDAR YEAR)**



Source: Illinois Racing Board

In CY 2024, the horse racing handle declined by -2.6% from CY 2023—continuing a multi-decade pattern of declining handles. Advance deposit wagering (ADW) continued to make up a substantial part of overall handle composition. The online capabilities of ADW allowed for the wagering in horse racing to persist through the

pandemic. The ADW handle rose slightly between CY 2023 and CY 2024. The combined handle from on-track, intertrack, and off-track betting amounted to \$174.9 million in CY 2024, a \$16.7 million decline from CY 2023.

The make-up of Illinois' overall handle has seen dramatic changes over the past 40 years. Prior to 1984, pari-mutuel wagering was only permitted at on-track racing facilities. This exclusivity was eliminated with the introduction of intertrack (1984) and simulcast (1985) wagering. [For the purpose of this report, the term inter-track wagering will refer to both of these forms of wagering]. This was followed in 1987 by the introduction of off-track betting. Advance Deposit Wagering began in 2009.

As these alternative means of wagering matured, they significantly altered the composition of the total racing handle. Between 1990 and 2024 the percentage of the total handle generated from on-track wagering has slowly fallen from 49% to 8%. The percentage of the total handle generated at off-track wagering facilities increased from 24% to as high as 56% (2008) before falling to 26% in 2024. Inter-track wagering for years remained relatively stable, generally comprising around 25% of the total handle. This rate has now fallen to just 2% as advance deposit wagering has quickly emerged as the trending source for new wagering. After rising to as high as 69%, in part due to the COVID-19 restrictions limiting wagering at the other formats, ADW comprised a 63.4% majority of horse racing handle in CY 2024. Figure 48 illustrates the historic shift in the composition of the racing handle.

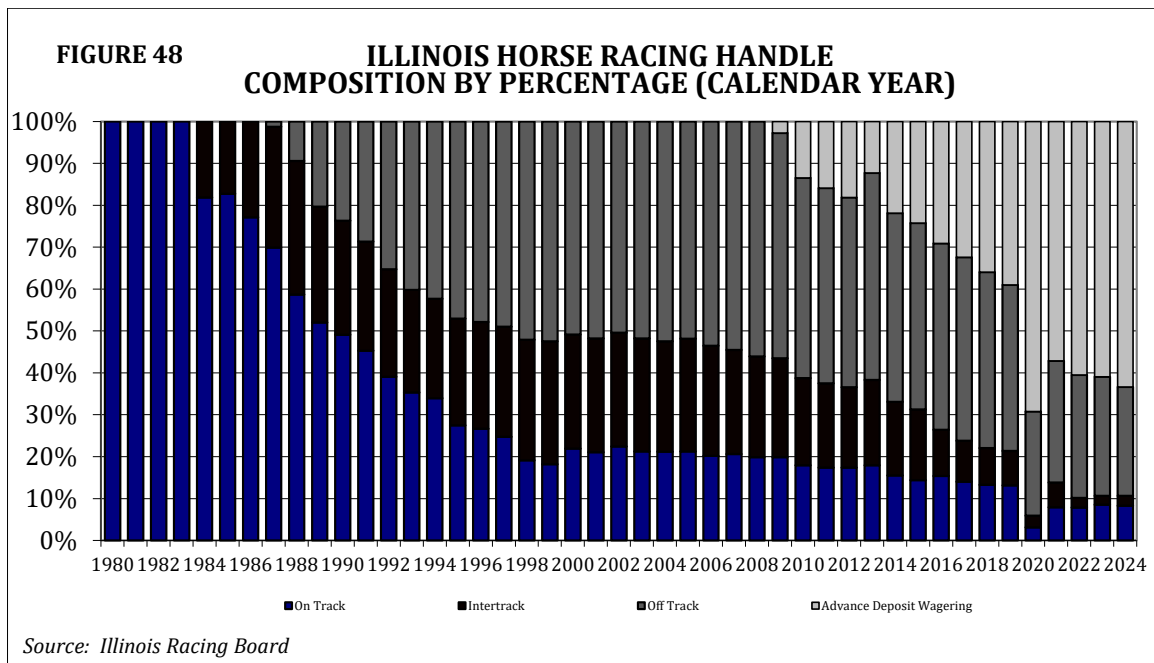


Figure 49: Illinois Racing Statistics for 2024			
\$ in millions			
	2023 Handle	2024 Handle	% Change
Thoroughbred	\$153.8	\$140.5	-8.7%
Harness	\$37.8	\$34.4	-8.9%
ADW	\$298.7	\$302.8	1.4%
Total Illinois Handle	\$490.3	\$477.7	-2.6%
Of the \$477.7 million total handle in 2024....			
Source	Amount	Composition	
On Track	\$39.6	8.3%	
Intertrack	\$11.4	2.4%	
OTBs	\$124.0	26.0%	
ADW	\$302.8	63.4%	
Total	\$477.7	100%	
Location of Race	Amount	Composition	
Wagered on Live Illinois Races	\$17.4	3.7%	
Wagered on Simulcasts	\$460.3	96.3%	
Total	\$477.7	100%	
The handle from live Illinois racing came from:			
Hawthorne	\$10.2		
Fairmount	\$6.8		
State/County Fairs	\$0.5		
Total	\$17.4		
<i>Source: Illinois Racing Board Annual Report</i>			

Off-Track Betting (OTB) Licenses

The Illinois Horse Racing Act, effective June 28, 2019, states that Fairmount Park may establish up to 9 intertrack wagering locations (OTB's) and Hawthorne Race Course may establish up to 16 OTB's. Due to the closing of Arlington Racetrack in 2021, many OTB's formerly operated by Arlington began operating on behalf of Hawthorne. As of September 1, 2025, Hawthorne Race Course has 12 OTB's (many formerly operated by Arlington) and Fairmount Park has 2 OTB's. The OTB parlor for Fairmount Park in Springfield recently closed its retail location operations.

A list of the current off-track betting parlors in Illinois is shown in the figure below. Any updates to this list can be found on the Racing Board's website at the following location:

<https://irb.illinois.gov/parimutuel/otb.html>

FIGURE 50: ILLINOIS RACING TRACKS AND ASSOCIATED OTB'S		
TRACK	COUNTY	OTB LOCATIONS
FAIRMOUNT PARK	MADISON	ALTON SAUGET
HAWTHORNE RACE COURSE	COOK	CRESTWOOD EVERGREEN PARK HOFFMAN ESTATES JOLIET LANSING MCHENRY MOKENA NORTH AURORA OAKBROOK TERRACE PROSPECT HEIGHTS ROCKFORD VILLA PARK
<p>NOTE: The Illinois Horse Racing Act, effective June 28, 2019, states that Fairmount Park may establish up to 9 intertrack wagering locations (OTB's), Hawthorne Race Course may establish up to 16 OTB's and Arlington Park may establish up to 18 OTB's. Due to the closing of Arlington Racetrack in 2021, there are no longer any OTBs under Arlington. As of September 1, 2025, Hawthorne Race Course has 12 OTB's (many formerly operated by Arlington) and Fairmount Park has 2 OTB's.</p> <p>Source: Illinois Racing Board</p>		

Advance Deposit Wagering

During the Spring 2009 legislative session, Public Act 96-0762 (SB 1298) was signed into law which allowed advance deposit wagering in Illinois. Advance Deposit Wagering (ADW) officially began in Illinois in October 2009. Under P.A. 96-0762, an individual is allowed to establish an account, deposit money into the account, and use the account balance to pay for pari-mutuel wagering. An advance deposit wager may be placed in person at a wagering facility or from any other location via a telephone-type device or any other electronic means.

In the earlier stages of ADW, this wagering format had to be extended through legislation. However, Public Act 101-0031 removed the sunset date provisions altogether, thereby allowing advance deposit wagering to continue in Illinois into the foreseeable future.

The State generates tax revenue from advance deposit wagering through a flat pari-mutuel tax at the rate of 1.5% of the daily pari-mutuel handle on advance deposit wagering from a location other than a wagering facility (to the Horse Racing Fund). In addition to this tax, a pari-mutuel tax at the rate of 0.25% is imposed on advance deposit wagering (to the Standardbred Purse Fund).

Since advance deposit wagering became operational in 2009, the tax revenues collected from this format and the taxable handle amount for that fiscal year is as follows:

Fiscal Year	ADW Handle (\$ in millions)	Tax Revenue (\$ in millions)
2012	\$114	\$2.0
2013	\$73	\$1.3
2014	\$133	\$2.3
2015	\$137	\$2.4
2016	\$156	\$2.7
2017	\$175	\$3.1
2018	\$200	\$3.5
2019	\$209	\$3.7
2020	\$265	\$4.6
2021	\$384	\$6.7
2022	\$339	\$5.9
2023	\$301	\$5.3
2024	\$304	\$5.3
2025	\$305	\$5.3

In FY 2025, ADW Handle plateaued at a similar total to that recorded in FY 2024. Although Horse Racing handle was down in an overall total on the year, ADW Handle remained at a stable level, but below the historic highs recorded in FY 2021.

The Future of Horse Racing and the Ongoing Impact of P.A. 101-0031

Since the turn of the century, the horse racing industry has been on a steady downward trend. Illinois' horse racing handle continued to fall in CY 2023, resulting in the lowest level in over 40 years (\$478 million). The 2024 handle totals are down a combined 23.4% from ten years ago and down 54.9% over the past two decades. In September 2021, Arlington Park joined Maywood Park and Balmoral Park in closing their facilities. This leaves only two operating racetracks in Illinois.

The horse racing community is hopeful that the racing related changes to P.A. 101-0031 will be the spark needed to turn things around. Although, the desired effects of this Act have yet to be fully delivered by the legislation. This Act authorized casinos at Illinois racetracks, thereby joining a growing number of states to offer this gaming format. The hoped-for outcome is that the addition of racinos will allow racetracks the financial ability to offer higher purses, leading to increased interest, both from horsemen and the fans of horse racing. Proponents have argued that having racinos would not only increase tax revenues for the State, but it would also increase the amount of money wagered on horse racing. However, this has not been the case for states across the country.

For example, over the past decade, Indiana has seen its 'in-state' handle decrease from near \$180 million in 2007 to just over \$36 million in 2023 despite the opening of two racinos in 2008. On the other hand, the casinos at these two locations combined to generate adjusted gross receipts totaling over \$560 million in FY 2025. A portion of the tax revenues imposed on the AGR of these casinos is kept by the track, allowing these racinos to offer higher purses, thus, helping it to "survive". In cases like this, the revenue benefits from having "racinos" have come from the casinos themselves, not from developing new interest by way of pari-mutuel handle increases.

A similar outcome has occurred in the State of Ohio. The first racino opened in Ohio in June 2012. Since then, six additional racinos have opened throughout this state with the latest opening in September 2016. Casino revenues from these seven locations have improved each year (again, the pandemic year of FY 2020 notwithstanding), reaching an AGR total of almost \$1.4 billion in FY 2025. However, despite the impressive casino revenue totals, the racing handle from these Ohio racetracks have not improved. In fact, between 2011 (the last year without racinos) to 2024, the total handle has fallen 64% from \$234 million to \$85 million.

Even if pari-mutuel handles are not necessarily increasing in other states like Indiana and Ohio, their ability to offer higher purses with the help of another revenue source has had a direct detrimental impact on Illinois. With higher prize values in other states, many in the horse racing industry have left Illinois for "greener pastures". Without the ability to offer higher purses, a bad situation has become even worse for Illinois tracks – leading to the closure of several tracks in Illinois.

The timing of when a casino at Hawthorne will ultimately open remains in question. According to the Gaming Board's website, Hawthorne's casino license status reached "provisionary." While this potential racino at Hawthorne Race Course still remains a possibility, it is unclear whether such a project will be able to move forward. As discussed on page 28, Fairmount Park opened a casino on April 18, 2025, making it the first "racino" in Illinois.

As discussed in the following section, Fairmount and Hawthorne obtained sports gaming licenses and have been generating sports wagering revenues over the last three fiscal years. In FY 2025, Hawthorne generated \$107.7 million in adjusted gross receipts while Fairmount generated \$510.6 million. This represented an increase of 98.2% and 13.6%, respectively, over the previous fiscal year's AGR total. In fact, Fairmount's license through its partnership with FanDuel, was the highest generating sports wagering license in the state in FY 2025.

The industry is hopeful that the added revenue and exposure that sports wagering is bringing to these facilities will attract a new fan base for horse racing. However, the Racing Board is quick to note that current law does not allocate any of the sports wagering tax revenues, or after-tax revenues retained by the owners of the tracks, to purse accounts. Industry insiders believe that larger purse prizes are necessary to attract more racers to Illinois tracks. However, there is a provision that allocates a portion of a racino's after-tax revenues to purses.

The ability to operate racinos and offer sports betting gives the Illinois horse racing industry a potential "shot in the arm" to help revitalize a struggling industry. Unfortunately for Illinois, the concern is that these changes will merely help Illinois racetracks keep up with the competition rather than standing out from the crowd. Additionally, it remains unclear whether the opening or construction of new racinos will reestablish a robust horse racing industry within Illinois. The revenue from the racinos and sportsbooks at Illinois' racetracks could possibly help the racetracks in the short-term, but the long-term viability of horse racing remains in question given the overall downward trend in horse racing and the increasing abundance of competing gaming options.

SPORTS WAGERING

SPORTS WAGERING

As part of P.A. 101-0031, the Sports Wagering Act was created. The Sports Wagering Act provides that the Illinois Gaming Board shall have the authority to regulate the conduct of sports wagering. The Board shall levy and collect all fees, surcharges, civil penalties, and monthly taxes on adjusted gross sports wagering receipts imposed by this Act and deposit all moneys into the Sports Wagering Fund, except as otherwise provided under this Act.

A summary of the framework of the Sport Wagering Act is provided below. A synopsis of sports wagering's tax revenue statistics since it began in March 2020 follows.

Sports Wagering Related Licenses:

- **Supplier License.** A license to supply a master sports wagering licensee with sports wagering equipment or services necessary for the operation of sports wagering, which shall require a license fee of \$150,000 and a renewal fee of \$150,000 every 4 years;
- **Occupational License.** A license to be employed by a master sports wagering license when the employee works in a designated gaming area that has sports wagering or performs duties in furtherance of or associated with the operation of sports wagering by the master sports wagering licensee, which shall require an annual license fee of \$250;
- **Management Services Provider License.** A license to provide management services under a contract to a master sports wagering licensee, which shall require a nonrefundable license and application fee of \$1,000,000 and a renewal fee of \$500,000 every 4 years;
- **Tier 2 Official League Data Provider License.** A sports governing body or a sports league, organization, or association or a vendor authorized by such sports governing body or sports league, organization, or association to distribute tier 2 official league data may apply to the Board for a tier 2 official league data provider license. The initial license fee (and renewal fee) would range from \$30,000 to \$500,000 based on data sales. The license is valid for 3 years. The term "tier 2 sports wager" refers to a sports wager that is not a sports wager that is determined solely by the final score or final outcome of the sports event and is placed before the sports event has begun.

Master Sports Wagering Licenses. These licenses are authorized at the following locations and have the following requirements:

- **Sports Wagering at Horse Tracks**
 - The initial license fee for a master sports wagering license for an organization licensee (horse track) is 5% of its handle from the preceding calendar year or the lowest amount that is required to be paid as an initial

license fee by an owners licensee, whichever is greater. No initial license fee shall exceed \$10 million.

- An organization licensee licensed on the effective date of this Act shall pay the initial master sports wagering license fee by July 1, 2021 (was July 1, 2020 in the original agreement).
- For an organization licensee licensed after the effective date of this Act, the master sports wagering license fee shall be \$5 million, but the amount shall be adjusted 12 months after the organization licensee begins racing operations based on 5% of its handle from the first 12 months of racing operations.
- The organization licensee may renew the master sports wagering license for a period of 4 years by paying a \$1 million renewal fee to the Board.
- An organization licensee issued a master sports wagering license may conduct sports wagering:
 - At its facility at which inter-track wagering is conducted.
 - At 3 inter-track wagering locations.
 - Over the Internet or through a mobile application.

• **Sports Wagering at Casinos**

- The initial license fee for a master sports wagering license for an owners licensee is 5% of its adjusted gross receipts from the preceding calendar year. No initial license fee shall exceed \$10 million.
- An owners licensee licensed on the effective date of this Act shall pay the initial master sports wagering license fee by July 1, 2021, valid for 4 years (was July 1, 2020 in the original agreement).
- For an owners licensee licensed after the effective date of this Act, the master sports wagering license fee shall be \$5 million, but the amount shall be adjusted 12 months after the owners licensee begins riverboat gambling operations based on 5% of its adjusted gross receipts from the first 12 months of riverboat gambling operations.
- The owners licensee may renew the master sports wagering license for a period of 4 years by paying a \$1 million renewal fee to the Board.
- An owners licensee issued a master sports wagering license may conduct sports wagering:
 - At its facility in this State.
 - Over the Internet or through a mobile application.

• **Sports Wagering at a Sports Facility**

- The Board may issue up to 7 master sports wagering licenses to sports facilities.
- The initial license fee is \$10 million.
- The license may be renewed for a period of 4 years by paying a \$1 million renewal fee to the Board.
- A sports facility may conduct sports wagering at or within a 5-block radius of the sports facility.
- A sports facility or its designee may conduct sports wagering over the Internet within the sports facility or within a 5-block radius of the sports facility.

- **Sports Wagering via Online Sports Wagering Operator**
 - The Board shall issue 3 master sports wagering licenses to online sports wagering operators for a nonrefundable license fee of \$20 million pursuant to an open and competitive selection process.
 - The license may be renewed for a period of 4 years by paying a \$1 million renewal fee to the Board.

- **Lottery Sports Wagering Pilot Program**
 - The Department of the Lottery shall issue one central system provider license pursuant to an open and competitive bidding process.
 - The winning bidder shall pay \$20 million to the Department upon being issued the license.
 - Sports lottery terminals may be placed in no more than 2,500 lottery retail locations in the State. Sports lottery terminals may be placed in an additional 2,500 Lottery retail locations during the second year after the effective date of this Act.
 - For the privilege of operating sports wagering, all proceeds minus net of proceeds returned to players shall be paid into the State Lottery Fund. After amounts owed to the central system provider and licensed agents, as determined by the Department of Lottery, are paid, the remainder shall be transferred on the 15th of each month to the Capital Projects Fund.
 - This Program is repealed on January 1, 2024.

Wagering Requirements and Prohibitions

- A person placing a wager shall be at least 21 years of age.
- A licensee may not accept a wager on a minor league sports event.
- No licensee may accept a wager for a sport involving an Illinois collegiate team online or on a mobile application (originally, the law provided that no wager of any time could be on an Illinois collegiate team).
- There shall be no wager related to a student athlete's individual performance.
- A licensee may only accept a wager from a person physically located in the State.
- Master sports wagering licensees may use any data source for determining the results of all tier 1 sports wagers.
- A sports governing body headquartered in the United States may notify the Board that it desires to supply official league data to master sports wagering licensees for determining the results of tier 2 sports wagers.

Sports Wagering Tax Revenues and Fees (Prior Law)

- In FY 2024, the State collected 15% of a master sports wagering licensee's adjusted gross sports wagering receipts. In subsequent fiscal years, a new tax structure outlined in P.A. 103-0592 is to take effect.
- Revenues from this were deposited into the Sports Wagering Fund and then transferred to the Capital Projects Fund in FY 2024. The recent changes to the distribution percentages for upcoming Fiscal Years are described on the following page.
- Each month the Comptroller shall transfer the amount of license fees collected in the month for initial licenses, except for occupational licenses, from the Sports Wagering Fund to the Rebuild Illinois Projects Fund (P.A. 102-0016).

Recent Changes to Sports Wagering (P.A. 103-0592 and P.A. 104-0006)

- Beginning on July 1, 2024, a new graduated tax structure was imposed on master sports wagering licensee’s adjusted gross sports wagering receipts. The percentage of tax collected varies depending on the adjusted gross sports wagering receipts collected by that particular licensee in a given fiscal year. In this structure, receipts collected in-person and online are taxed in different brackets. The following table outlines the specific rates of the sports wagering graduated tax structure:

Sports Wagering Graduated Tax Structure		
AGR Range	In-Person Tax Rate	Online Tax Rate
≤ \$30 million	20%	20%
>\$30 million to \$50 million	25%	25%
>\$50 million to \$100 million	30%	30%
>\$100 million to \$200 million	35%	35%
>\$200 million	40%	40%

- P.A. 103-0592 also changed the distribution of revenue collected from sports wagering receipts. Under prior law, all revenue collected was transferred to the Capital Projects Fund (after first being aggregated in the Sports Wagering Fund). The change results in 42% of sports wagering revenue being transferred to the Capital Projects Fund and the remaining 58% being transferred to the State’s General Fund.
- P.A. 104-0006 imposed a wager tax on each master sports wagering licensee for every individual wager placed via the Internet or mobile application beginning July 1, 2025. The tax applies monthly and is calculated according to the total number of Tier 1 and Tier 2 wagers placed in a given fiscal year. Specifically, a tax of \$0.25 will be levied on each of the first 20,000,000 such wagers annually, while each wager in excess of that threshold will incur a tax of \$0.50. The revenue generated from this tax shall be deposited into the Sports Wagering Fund on a monthly basis. After being transferred to the Sports Wagering Fund, the State Comptroller shall direct and the State Treasurer shall transfer that certified amount to the General Revenue Fund.

Overview of Sports Wagering Statistics

When sports wagering became legal in Illinois, the initial expectation was that some form of betting on sports in the state would be ready in time for the Spring 2020 sports season. However, this goal became moot when most sporting events were postponed or canceled because of the COVID-19 pandemic, resulting in minimal amounts of revenues generated in FY 2020.

The return of professional sports in the latter half of 2020 propelled sports wagering revenues in Illinois. In FY 2021, just over \$380 million in adjusted gross receipts (AGR) were generated in its first full year of revenue. At the beginning of FY 2021, revenues were slow to emerge as the first three months generated only \$3.6, \$7.2, and \$6.8 million in AGR. This slow start was caused by the complications of sport returning from the pandemic, as well as implementational issues in registering new sports bettors. However, as conditions improved and sports returned to action, sports wagering activity and revenues quickly escalated. FY 2022 saw the AGR generated from sports wagering increase to a little over \$610 million. In FY 2023, sports wagering AGR surged to \$949 million and then to \$1.132 billion in FY 2024, a 19% increase. AGR totals continued to climb to an all-time high of \$1.322 billion in FY 2025.

The figure below provides a summary of sports wagering statistics in its first six fiscal years in Illinois. As shown, nearly 1.4 billion wagers have been made during this time. Almost \$51.9 billion in bets have been handled with over \$47.5 billion in payouts. This results in almost \$4.4 billion in adjusted gross receipts from sports wagering, thereby generating approximately \$890 million in tax revenues.

FIGURE 51: ILLINOIS SPORTS WAGERING STATISTICS BY FISCAL YEAR					
<i>\$ in millions</i>					
Fiscal Year	Wagers	Handle	Payout	AGR	Tax Revenue
FY 2020	192,007	\$9	\$8	\$0	\$0
FY 2021	146,883,248	\$5,106	\$4,727	\$380	\$57
FY 2022	221,742,054	\$8,515	\$7,904	\$611	\$92
FY 2023	304,730,417	\$10,407	\$9,459	\$949	\$142
FY 2024	335,955,558	\$12,802	\$11,699	\$1,132	\$170
FY 2025	389,094,053	\$15,058	\$13,740	\$1,322	\$429
Total	1,398,597,337	\$51,897	\$47,536	\$4,395	\$890

Source: Illinois Gaming Board

The FY 2025 figures benefitted from rapid growth in the volume of online wagers. Additionally, the new tax structure that went into effect this fiscal year contributed to the historically high tax revenue figure in FY 2025.

Sports Wagering Details

The following section provides more detail to the FY 2025 totals shown on the previous page. The following figures display adjusted gross revenue and total tax revenue by license and by fiscal year. Thirteen casinos and two racetracks are featured, to which data combines in-person and online totals. However, some casinos do not provide online sportsbook services. As such, only in-person totals can be provided at these locations. Licenses are listed by the name of the licensee, seen through their casino name. Those casinos and the online sportsbooks they are partnered with are listed below:

- 815 Entertainment: Hard Rock Sportsbook (Rockford – Hard Rock Casino)
- Alton Casino: ESPN BET Sportsbook
- Casino Queen, Inc.: DraftKings Sportsbook
- Elgin Riverboat Resort: Caesars Sportsbook
- Fairmount Park, Inc.: FanDuel Sportsbook
- FHR-Illinois LLC: Circa Sports (Waukegan – American Place Casino)
- Hawthorne Race Course, Inc.: Fanatics Sportsbooks
- HC Aurora, LLC: ESPN BET Sportsbook
- HC Joliet, LLC: ESPN BET Sportsbook
- Midwest Gaming & Entertainment, LLC: BetRivers Sportsbook
- Northside Crown Gaming LLC: DraftKings Sportsbook
- Par-A-Dice Gaming Corporation: FanDuel Sportsbook
- Southern Illinois Riverboat/Casino Cruises LLC: Caesars Sportsbook
- The Rock Island Boatworks, LLC: Bally Bet Sportsbook
- Walker’s Bluff Casino: bet365

- **Adjusted Gross Receipts**

As shown in the following figure, the highest generating Sports Wagering License of the nine participating entities in FY 2025 was Fairmount Park, Inc. (FanDuel) with a total AGR of \$510.6 million. Rounding out the top three were Casino Queen, Inc. (DraftKings) at \$445.6 million and Hawthorne Race Course, Inc. (Fanatics) at \$107.7 million.

FIGURE 52: TOTAL AGR FROM SPORTS WAGERING FY 2020-2025
By Sports Wagering License
\$ in millions

License	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
815 Entertainment	-	-	-	-	-	\$16.5
Alton Casino, LLC	-	\$2.8	\$3.8	\$3.8	\$2.3	\$1.2
Casino Queen, Inc.	-	\$103.9	\$147.9	\$259.3	\$387.1	\$445.6
Elgin Riverboat Resort	-	\$3.4	\$8.6	\$35.1	\$34.6	\$42.0
Fairmount Park, Inc.	-	\$68.1	\$253.3	\$415.4	\$449.4	\$510.6
FHR-Illinois LLC	-	-	-	-	\$2.2	\$1.8
Hawthorne Race Course, Inc.	-	\$31.2	\$49.2	\$57.5	\$54.4	\$107.7
HC Aurora, LLC	-	\$13.8	\$38.4	\$34.5	\$49.0	\$43.7
HC Joliet, LLC	-	\$1.2	\$1.4	\$1.6	\$1.6	\$1.3
Midwest Gaming & Entertainment, LLC	\$0.4	\$94.3	\$98.5	\$97.1	\$88.5	\$76.1
Northside Crown Gaming LLC	-	-	-	-	\$0.3	\$1.2
Par-A-Dice Gaming Corporation	-	\$61.4	\$10.2	\$44.3	\$62.6	\$59.6
Southern Illinois Riverboat/Casino Cruises LL	-	-	-	-	\$0.1	\$0.01
The Rock Island Boatworks, LLC	-	-	-	-	\$0.03	\$0.1
Walker's Bluff Casino Resort, LLC	-	-	-	-	-	\$15.0
TOTAL	\$0.4	\$380.1	\$611.3	\$948.6	\$1,132.0	\$1,322.3

- **Tax Revenues**

From the beginning of FY 2025 until September 25, 2024, all tax revenues were deposited into the Sports Wagering Fund and then transferred to the Capital Projects Fund. After the distribution change under P.A. 103-0592, beginning September 25, 2024, the tax revenues were transferred with 42% going to the Capital Projects Fund and 58% going to the State's General Fund. The \$1.322 billion in adjusted gross receipts resulted in a tax revenue total for FY 2025 of nearly \$429 million. Figure 53 below shows the breakout of the tax revenue generated from sports wagering in Illinois by license.

FIGURE 53: TOTAL TAX REVENUE GENERATED FROM SPORTS WAGERING
FY 2020-2025
by Sports Wagering License
\$ in millions

License	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
815 Entertainment	-	-	-	-	-	\$3.3
Alton Casino, LLC	-	\$0.4	\$0.6	\$0.6	\$0.3	\$0.2
Casino Queen, Inc.	-	\$15.6	\$22.2	\$38.9	\$58.1	\$157.8
Elgin Riverboat Resort	-	\$0.5	\$1.3	\$5.3	\$5.2	\$8.9
Fairmount Park, Inc.	-	\$10.2	\$38.0	\$62.3	\$67.4	\$185.0
FHR-Illinois LLC	-	-	-	-	\$0.3	\$0.4
Hawthorne Race Course, Inc.	-	\$4.7	\$7.4	\$8.6	\$8.2	\$28.4
HC Aurora, LLC	-	\$2.1	\$5.8	\$5.2	\$7.3	\$9.3
HC Joliet, LLC	-	\$0.2	\$0.2	\$0.2	\$0.2	\$0.3
Midwest Gaming & Entertainment, LLC	\$0.1	\$14.1	\$14.8	\$14.6	\$13.3	\$18.2
Northside Crown Gaming LLC	-	-	-	-	\$0.04	\$0.2
Par-A-Dice Gaming Corporation	-	\$9.2	\$1.5	\$6.6	\$9.4	\$13.8
Southern Illinois Riverboat/Casino Cruises LLC	-	-	-	-	\$0.02	\$0.002
The Rock Island Boatworks, LLC	-	-	-	-	\$0.004	\$0.024
Walker's Bluff Casino Resort, LLC	-	-	-	-	-	\$3.0
TOTAL	\$0.1	\$57.0	\$91.7	\$142.3	\$169.8	\$428.9

The following figures display in greater detail the sports wagering revenues from FY 2025. The figures identify the sport level (Figure 54) and type of sport (Figure 55) that bets were placed on, as well as the handle (the amount of money wagered by bettors) and the payout that gamblers ultimately received. The AGR, shown throughout this section, is essentially the handle minus the payout. The tables also categorize the figures as to whether the wagers were done in-person or online.

Figure 54, shows that the vast majority of the wagering was done on professional sports (93.1% of wagers, 86.2% of the handle, and 85.6% of the payouts). College sports made up most of the remaining bets with motor races and other events making up less than 1% of all wagering activity in FY 2025. As explored above, part of this divide can be attributed to recently amended laws that limit wagers on Illinois colleges and universities to permit in-person betting for colleges in Illinois.

FIGURE 54: FY 2025 DETAILED SUMMARY OF SPORTS WAGERING IN ILLINOIS				
<i>by Sport Level and Wagering Format</i>				
<i>\$ in millions</i>				
	Wagers			
Sport Level	In-Person	Online	Total	% of Total
Professional	3,561,716	358,706,220	362,267,936	93.1%
College	547,692	24,243,951	24,791,643	6.4%
Motor Race	10,202	681,050	691,252	0.2%
Other Event	8,923	1,334,298	1,343,221	0.3%
TOTAL	4,128,533	384,965,519	389,094,052	100.0%
	Handle			
Sport Level	In-Person	Online	Total	% of Total
Professional	\$299.1	\$12,683.1	\$12,982.2	86.2%
College	\$66.7	\$1,925.4	\$1,992.2	13.2%
Motor Race	\$0.5	\$10.6	\$11.1	0.1%
Other Event	\$1.1	\$71.1	\$72.2	0.5%
TOTAL	\$367.4	\$14,690.3	\$15,057.7	100.0%
	Payout			
Sport Level	In-Person	Online	Total	% of Total
Professional	\$276.5	\$11,490.2	\$11,766.7	85.6%
College	\$62.6	\$1,833.7	\$1,896.3	13.8%
Motor Race	\$0.4	\$8.9	\$9.3	0.1%
Other Event	\$0.9	\$67.0	\$67.8	0.5%
TOTAL	\$340.4	\$13,399.8	\$13,740.2	100.0%

FIGURE 55: FY 2025 DETAILED SUMMARY OF SPORTS WAGERING IN ILLINOIS
by Sporting Event and Wagering Format
\$ in millions

Wagers				
Sporting Event	In-Person	Online	Total	% of Total
Baseball	359,220	30,521,894	30,881,114	7.9%
Basketball	475,976	39,965,369	40,441,345	10.4%
Boxing/MMA	31,270	2,505,179	2,536,449	0.7%
Football	561,572	35,163,225	35,724,797	9.2%
Golf	54,585	4,110,044	4,164,629	1.1%
Hockey	80,014	4,974,405	5,054,419	1.3%
Soccer	167,668	9,278,565	9,446,233	2.4%
Tennis	39,659	11,946,516	11,986,175	3.1%
Parlay	2,322,410	232,248,419	234,570,829	60.3%
Other Sport	17,034	12,236,555	12,253,589	3.1%
Motor Race Event	10,202	672,059	682,261	0.2%
Motor Race Parlay	-	8,992	8,992	0.0%
Other Event	4,982	912,061	917,043	0.2%
Other Event Parlay	3,941	422,237	426,178	0.1%
TOTAL	4,128,533	384,965,520	389,094,053	100.0%
Handle				
Sporting Event	In-Person	Online	Total	% of Total
Baseball	\$51.9	\$1,416.3	\$1,468.2	9.8%
Basketball	\$68.2	\$3,251.1	\$3,319.3	22.0%
Boxing/MMA	\$3.8	\$123.9	\$127.8	0.8%
Football	\$84.1	\$2,064.9	\$2,149.0	14.3%
Golf	\$2.8	\$208.6	\$211.4	1.4%
Hockey	\$11.9	\$305.5	\$317.4	2.1%
Soccer	\$19.8	\$606.1	\$625.8	4.2%
Tennis	\$6.2	\$1,124.6	\$1,130.8	7.5%
Parlay	\$114.2	\$4,463.3	\$4,577.5	30.4%
Other Sport	\$2.9	\$1,044.2	\$1,047.1	7.0%
Motor Race Event	\$0.5	\$10.6	\$11.1	0.1%
Motor Race Parlay	\$0.0	\$0.0	\$0.0	0.0%
Other Event	\$0.8	\$58.6	\$59.4	0.4%
Other Event Parlay	\$0.3	\$12.5	\$12.8	0.1%
TOTAL	\$367.4	\$14,690.3	\$15,057.7	100.0%
Payout				
Sporting Event	In-Person	Online	Total	% of Total
Baseball	\$49.9	\$1,352.3	\$1,402.2	10.2%
Basketball	\$64.2	\$3,111.6	\$3,175.9	23.1%
Boxing/MMA	\$3.4	\$108.1	\$111.5	0.8%
Football	\$82.1	\$1,968.1	\$2,050.2	14.9%
Golf	\$2.6	\$192.1	\$194.7	1.4%
Hockey	\$11.5	\$293.3	\$304.8	2.2%
Soccer	\$19.4	\$559.0	\$578.4	4.2%
Tennis	\$5.7	\$1,055.7	\$1,061.4	7.7%
Parlay	\$97.7	\$3,699.5	\$3,797.2	27.6%
Other Sport	\$2.6	\$984.2	\$986.8	7.2%
Motor Race Event	\$0.4	\$8.9	\$9.3	0.1%
Motor Race Parlay	\$0.0	\$0.0	\$0.0	0.0%
Other Event	\$0.7	\$56.2	\$56.9	0.4%
Other Event Parlay	\$0.2	\$10.7	\$10.9	0.1%
TOTAL	\$340.4	\$13,399.8	\$13,740.2	100.0%

As shown in Figure 55, in terms of the type of sport wagered on, the categories provided by the State Gaming Board's database show that "parlays" had the highest percentage of wagers in FY 2025 for the fifth year in a row, accounting for 60.3% of wagers. A "parlay" is when a bettor makes multiple wagers and ties them together into the same bet. Parlays can involve multiple bets in the same sport or across multiple sports (which is why it has its own category, though, parlays are often made on just one type of sport). Basketball had the 2nd most wagers (10.4%), followed by football (9.2%) and baseball (7.9%).

Parlays also had the majority of payouts with 27.6% followed by basketball with 23.1%. Basketball benefits from both the NBA season and playoffs, as well as the popular NCAA tournament. The composition of the handle was also led by the parlay category (30.4%) with basketball and football. As shown in both figures, the vast majority of wagering activity was done online in wagers, handles, and payout

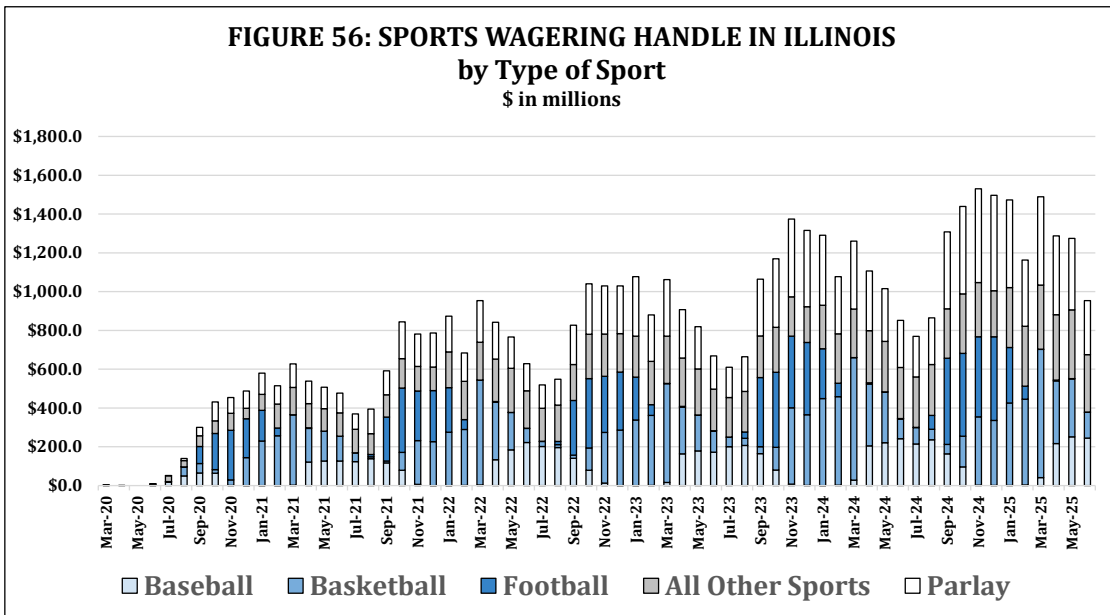
- **License Fees from Sports Wagering**

In addition to the tax revenues generated from sports wagering, numerous license fees are collected as well. A synopsis of the various fees is provided at the start of this section. In FY 2020, \$7.1 million was generated from these fees. This amount skyrocketed to \$61.8 million in FY 2021 as a result of the proliferation of sports wagering across the State. After the initial surge of new licenses, the amount of fees collected slowed to \$14.3 million in FY 2022. Sports wagering license fees continued to slide to \$5.5 million in FY 2023. In FY 2024, several casinos acquired master sports wagering licenses which caused sports wagering license fees to surge to a total of \$30.1 million. In FY 2025, the sports wagering license fees significantly declined to \$3.2 million.

The issuance of additional licenses, as well as renewal fees [every 4 years] should result in a slightly reduced, but steady flow of revenues from fees in the years to come. Revenues from the fees (depending on the type) are earmarked for the State Gaming Fund, the Capital Projects Fund, or the Rebuild Illinois Projects Fund. These amounts are included in the revenue totals shown on page 2. However, due to the lag between when fees are reported and actually transferred, revenues collected at the end of a fiscal year may not be transferred until the following fiscal year. This is the reason for the discrepancy if comparing the taxes and fee totals from above with those in Figure 1 of the report.

- **Sports Wagering Activity Since Inception**

Figure 56 displays sports wagering’s monthly handle composition by type of sport since its inception in March 2020. This graph displays sports wagering activity during the last six fiscal years depends on the type of sport that is in season. For example, during the summer months, without the popular sports of basketball and football in progress, there tends to be a slowdown in sports wagering activity. However, as football returns in the fall, wagering activity increases. Then, as football is joined by basketball in the late fall and winter months, monthly activity escalates. While monthly totals are expected to increase above these levels in the future as sports wagering expands, similar patterns of seasonal activity are expected throughout future sports seasons.



Sports Wagering in Other States

In the Midwest Region, Illinois is currently one of several states to offer sports wagering. Iowa began generating revenues from sports wagering in August 2019. Indiana began shortly after in September 2019. Michigan followed in January 2021, and Ohio opened sports books in January 2023. Again, Illinois entered the industry in March 2020. Missouri just recently approved sports betting, and it is expected to launch in December 2025. Wisconsin only has sports wagering at its tribal properties.

Comparatively speaking, Illinois’ recent growth in sports wagering revenues are slightly more pronounced than states who have enacted comparable legislation during a similar timespan. For example, while Illinois’ AGR total increased 16.8% in FY 2025 to \$1.322 billion, Iowa experienced a 13.1% increase to \$240 million. Indiana grew 14.5% to reach a revenue total of \$517 million in FY 2025.

As would be expected, Illinois’ AGR totals are above the nearby states due to its higher population totals. However, the success of Illinois’ sports wagering revenue totals so far becomes more evident when compared to the similarly populated state of Pennsylvania, which had AGR totals of \$488 million in FY 2025 – well below Illinois’ total of \$1.322 billion. This is despite Pennsylvania being a more established state in sports betting – entering into the industry in November 2018.

A table displaying the AGR history of Illinois, along with Indiana, Iowa, and Pennsylvania is shown below.

FIGURE 57: SPORTS WAGERING AGR OF ILLINOIS AND OTHER SELECTED STATES				
<i>\$ in millions</i>				
	Illinois	Indiana	Iowa	Pennsylvania*
FY 2019	\$0	\$0	\$0	\$21.7
FY 2020	\$4	\$78.5	\$25.7	\$113.7
FY 2021	\$380.1	\$238.5	\$90.0	\$308.8
FY 2022	\$611.3	\$328.9	\$139.6	\$315.7
FY 2023	\$948.6	\$416.8	\$186.3	\$492.0
FY 2024	\$1132.0	\$451.9	\$212.3	\$486.6
FY 2025	\$1322.3	\$517.2	\$240.1	\$487.6
Totals	\$4,394.7	\$2,031.8	\$894.0	\$2,226.2
FY25/FY24 Growth	16.8%	14.5%	13.1%	0.2%

* The Pennsylvania values are labeled in their data report as "taxable gross revenue", which is calculated as revenues less promotional credits

Source: Illinois Gaming Board; Indiana Gaming Commission; Iowa Racing and Gaming Commission; Pennsylvania Gaming Control Board

The Future of Sports Wagering in Illinois

Illinois was able to generate a 16.8% increase in adjusted gross receipts and a 153% increase in tax revenues in FY 2025. Total sports wagering revenues reached a record high of \$1.322 billion due to the new graduated tax structure for sports wagering. Continued advancement in online wagering through reduced regulatory burdens for the average bettor has contributed to the growth of sports wagering in Illinois. Additionally, the sports wagering market has continued to grow in part due to large advertising exposure during sports events.

As expansion efforts for wagering in Illinois have increased over the past year, the future of sports wagering will face implications based upon other wagering forces. In recent months, new sportsbooks have opened at casinos in Rockford and Collinsville. Online sportsbook bettor registration has dominated sports wagering totals and statistics, which should only continue given the extensive saturation.

With the new graduated tax structure created by P.A. 103-0592 in effect, sports wagering tax revenue increased substantially. There is a concern that the additional tax burden will eventually result in a reduced advertising budget for sportsbook operators, which would contribute to less overall sports wagering adjusted gross revenue. Despite this possibility, sports wagering revenues have grown rapidly each year since its inception within the State. Given this trend and the recently added sportsbooks, it is believed that sports wagering will continue to grow overall despite a higher tax structure.

The law provides that three master sports wagering licenses to online sports wagering operators may be issued. Once approved, these licenses would require a license fee of \$20 million. At the time of this report, this type of license had not been issued, though this may occur in the near future. These online operators would be separate from sportsbooks conducting online wagering via the casinos, as well as from the casinos themselves. The increased competition that would be created by these licenses would generate even more sports wagering revenues for Illinois in the years to come.

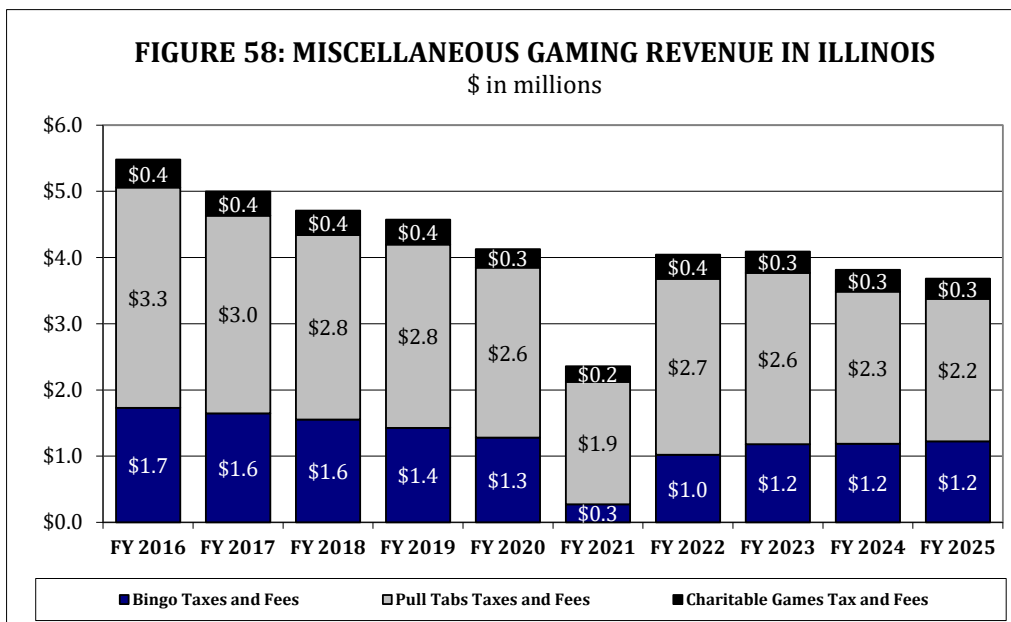
Nearly 385 million wagers were made online in FY 2025. With the new per-wager tax rate discussed on page 83 and the recently implemented graduated tax structure, sports wagering related tax revenues could see an increase of approximately \$160 million. This increase reflects the concentration of wager activity among a small number of high-volume licensees. The enacted taxation framework ensures that larger operators bear a proportionally greater share of the tax burden. Although, it should be noted that sports wagering remains a rapidly growing revenue source. As such, this projected figure has the potential to increase substantially in subsequent years in relation to overall sports wagering growth.

MISCELLANEOUS STATE GAMING

Although the Commission traditionally focuses its examinations of Illinois gaming on casino gambling, video gaming, lottery, horse racing, and sports wagering, the State receives additional gaming related tax and license revenue via bingo, charitable games, and pull-tabs and jar games.

- Illinois receives two forms of revenue from bingo games: license fees and the bingo game receipt tax. In FY 2025, the State generated \$117,949 in bingo license fees and \$1,105,524 in bingo taxes. Total bingo receipts were up 3.1% from FY 2024 levels, but 14.2% below pre-pandemic levels of FY 2019.
- Illinois receives two forms of revenue from charitable games: license fees and the charitable games receipts tax. In FY 2025, the State received \$71,450 in license fees and \$235,646 from the charitable games tax. Total charitable games receipts were 6.2% lower than FY 2024 levels, and 18.3% below pre-pandemic FY 2019 levels.
- Illinois receives two forms of revenue from pull-tabs and jar games: license fees and the pull-tab and jar games receipts tax. In FY 2025, the State received \$295,926 in license fees and almost \$1.9 million from the pull tabs and jar games tax. Total pull-tabs and jar games receipts were down 6.4% from FY 2024 levels, and 22.3% lower than FY 2019 levels.

In total, miscellaneous gaming revenue sources generated almost \$3.7 million in FY 2025. This figure is 3.5% lower than the FY 2024 total of \$3.8 million. This decrease brings the total decline between current and pre-pandemic levels to 19.5% (\$4.6 million in FY 2019). This comparative decline is not necessarily surprising as these revenues have collectively been on a downward trend over the last decade. The chart below illustrates a history of miscellaneous gaming revenue since FY 2016.



CONCLUSION

The enactment of P.A. 101-0031 and P.A. 101-0648 continues to expand wagering options for gamblers in Illinois. Since the Acts were signed into law in 2019, gaming opportunities have developed throughout Illinois in the form of additional gaming positions at existing casinos, new operating casinos in various stages of permanency, thousands of new gaming video gaming terminals across the state, and from the implementation of sports wagering. As a result of the continued development of gaming options, State-designated revenues from gaming sources increased 6.8% in FY 2025 to a record high of \$2.234 billion. It is expected that this figure will elevate even higher in the years to come as the sports wagering industry expands and as more casinos transition to larger permanent facilities. Additionally, the enactments of P.A. 103-0592 and P.A. 104-0006 promise to further increase State-designated revenues by increasing the tax rates in video gaming and sports wagering.

State-designated tax revenues continued to follow the trend of moderate growth established in FY 2023 and FY 2024. In FY 2025, revenue growth was primarily driven by increasing numbers of video gaming terminals and dramatic growth and the new graduated tax structure in sports wagering.

In FY 2024, Illinois saw a casino AGR total of \$1.618 billion. This figure grew by 12.2% in FY 2025 to \$1.816 billion. Most casinos maintained a reasonably flat AGR figure when compared to the previous year, but the FY 2025 opening of casinos in East Hazel Crest and Collinsville as well as the new casino in Chicago becoming more established has elevated overall AGR totals. In FY 2025, approximately \$186 million was transferred to the State's Education Assistance Fund. This represents an increase of over 17% over last year's State gaming transfer of \$158 million.

Video gaming's popularity continues to grow as the number of video gaming terminals in operation in Illinois has grown from near 35,000 prior to the pandemic to over 49,000 by the end of FY 2025. Video gaming machines generated over \$3.086 billion in net terminal income in FY 2025, a 5.2% increase over the FY 2024 total of \$2.932 billion. This generated \$1.080 billion in total tax revenue in FY 2025 with \$921 million going to the State and \$159 million being distributed to local governments.

In FY 2025 the Illinois Lottery fell from being the largest contributor of State gaming revenues to the second-largest due to the proliferation of video gaming receiving an abundance of attention and taking the top spot. In FY 2025, lottery sales recorded \$3.756 billion falling from the all-time high in FY 2024. Transfers to the Common School Fund fell from the FY 2024 record high of \$877 million to \$777 million.

The horse racing industry in Illinois continues to slide. The amount wagered on horse racing fell by 2.6% in CY 2024, amounting to a decline of \$12.6 million. This results in a racing handle of \$478 million, the lowest total in over 40 years. In the most recent calendar year, Illinois horse racing generated \$7 million in State designated revenues. The end of live racing at Arlington Park in September 2021 leaves only two racetracks in Illinois still offering live racing (Fairmount and Hawthorne). The racing industry

has lobbied for years that offering other types of wagering at their tracks would help alleviate their financial difficulties. P.A. 101-0031 allowed sportsbooks to be opened at these operating facilities and authorized “racinos” to be opened at these sites. While the Fairmount Park racino opened in April 2025, the timing of when/if the racino at Hawthorne will occur remains unclear. However, even with these ancillary revenues, data from other states with racinos shows that improvement in horse racing revenue figures should not be expected.

In its fifth full fiscal year of operations, revenues generated from sports wagering in Illinois grew 16.8% from \$1.132 billion to \$1.322 billion. In total, approximately \$429 million in tax revenues were generated in FY 2025, which was a 152.6% increase over the FY 2024 total. This significant increase was largely due to the new graduated tax structure provided by P.A. 103-0592. Additional revenues resulted from various sports wagering license fees. The total amount of funds transferred from the Sports Wagering Fund to earmarked areas such as the Capital Projects Fund, the Rebuild Illinois Projects Fund, and the General Revenue Fund was \$380 million in FY 2025. This amount will likely continue to grow as the industry continues to expand and the newly enacted sports wagering per-wager tax takes effect.

Despite the surge in new gaming opportunities across Illinois in recent years, even more expansion is on the horizon. In addition to continued growth in video gaming and sports wagering, permanent casino facilities are slated to open in Waukegan and the City of Chicago. Once completed, the Chicago casino—featuring as many as 4,000 gaming positions—is expected to become the state's largest single source of gaming revenue to date.

As competition for the gaming dollar intensifies, a key question remains: Can Illinois sustain this level of market expansion? From a State revenue perspective, the broader concern continues to be whether the gains in tax revenue from new and growing operations will be sufficient to offset potential declines from existing venues impacted by increased competition.

COMMISSION OVERVIEW

The Commission on Government Forecasting & Accountability is a bipartisan legislative support service agency responsible for advising the Illinois General Assembly on economic and fiscal policy issues and for providing objective policy research for legislators and legislative staff. The Commission's board is comprised of twelve legislators—split evenly between the House and Senate and between Democrats and Republicans.

The Commission has three internal units—Revenue, Pensions, and Research, each of which has a staff of analysts who analyze policy proposals, legislation, state revenues & expenditures, and benefit programs, and who provide research services to members and staff of the General Assembly. The Commission's staff fulfills the statutory obligations set forth in the Commission on Government Forecasting and Accountability Act (25 ILCS 155/), the State Debt Impact Note Act (25 ILCS 65/), the Illinois Pension Code (40 ILCS 5/), the Pension Impact Note Act (25 ILCS 55/), the State Facilities Closure Act (30 ILCS 608/), the State Employees Group Insurance Act of 1971 (5 ILCS 375/), the Public Safety Employee Benefits Act (820 ILCS 320/), the Legislative Commission Reorganization Act of 1984 (25 ILCS 130/), and the Reports to the Commission on Government Forecasting and Accountability Act (25 ILCS 110/).

- The **Revenue Unit** issues an annual revenue estimate, reports monthly on the state's financial and economic condition, and prepares bill analyses and debt impact notes on proposed legislation having a financial impact on the State. The Unit publishes a number of statutorily mandated reports, as well as on-demand reports, including the *Monthly Briefing* newsletter and annually, the *Budget Summary*, *Capital Plan Analysis*, *Illinois Economic Forecast Report*, *Wagering in Illinois Update*, and *Liabilities of the State Employees' Group Insurance Program*, among others. The Unit's staff also fulfills the agency's obligations set forth in the State Facilities Closure Act.
- The **Pension Unit** prepares pension impact notes on proposed pension legislation and publishes several reports including the *Financial Condition of the Illinois State Retirement Systems*, the *Financial Condition of Illinois Public Pension Systems* and the *Fiscal Analysis of the Downstate Police & Fire Pension Funds in Illinois*. The Unit's staff also fulfills the statutory responsibilities set forth in the Public Safety Employee Benefits Act.
- The **Research Unit** primarily performs research and provides information as may be requested by members of the General Assembly or legislative staffs. Additionally, the Unit maintains a research library and, per statute, collects information concerning state government and the general welfare of the state, examines the effects of constitutional provisions and previously enacted statutes, and considers public policy issues and questions of state-wide interest. The Unit publishes a monthly Grant Alerts report and an Abstracts Report of annual reports or special studies from other state agencies. Other reports include the *Illinois Tax Handbook for Legislators*, *Federal Funds to State Agencies*, *Preface to Lawmaking*, various reports detailing appointments to State Boards and Commissions, the *1970 Illinois Constitution Annotated for Legislators*, the *Roster of Illinois Legislators*, and numerous special topic publications.

The Commission employs approximately 27 full-time employees and may have between 1 and 4 interns depending on the year. The Commission's operating budget totals \$4,514,600. The Commission operates out of a single office located at the address below.

Commission on Government Forecasting & Accountability

802 Stratton Office Building
Springfield, Illinois 62706
Phone: 217.782.5320
Fax: 217.782.3513
<http://cgfa.ilga.gov>