

**Illinois Department of Revenue
Regulations**

Title 86 Part 430 Section 430.200 Civil Penalties

TITLE 86: REVENUE

**PART 430
BINGO LICENSE AND TAX ACT**

Section 430.200 Civil Penalties

- a) *Any organization which conducts bingo without a license, or any organization licensed to conduct bingo which allows any form of illegal gambling to be conducted on the premises where bingo is being conducted, shall be subject to a civil penalty equal to the amount of gross proceeds derived on that day from bingo and any other illegal game that may have been conducted. The Department shall determine the amount of gross proceeds based on information available to the Department and its judgment of all the facts of each particular case and assess a penalty. The amount of the penalty shall be on a case-by-case basis, and will be based on the licensee's history of compliance; the number, seriousness, and duration of violations; the cooperation extended to the Department by licensees in discontinuing and correcting violations; and the sanctions imposed on others by the Department under similar circumstances.*
- b) *Any person or organization, except a municipality exempt from licensing under Section 430.140, which provides premises for conducting bingo without having a license to do so, or any person or organization licensed to provide premises which allows an unlicensed organization to conduct bingo on his premises, or allows any form of illegal gambling to be conducted on the premises where bingo is being played shall be subject to a civil penalty of \$5,000.*
- c) In any case where an organization conducts bingo without a license, or where a licensed organization conducts bingo on a day, or at a time or place for which it is not licensed, the Department has the authority to confiscate all bingo equipment used in the conduct of those unlicensed games.
- d) Notice of assessment of a civil penalty shall be sent by certified mail, return receipt requested. The person or organization against whom a civil penalty has been assessed shall remit, by certified check or money order payable to the Illinois Department of Revenue, the full amount of the penalty within 30 days from the date the notice was mailed unless, within the 30 days, the Department receives a request for a hearing, in which case the imposition of the civil penalty is stayed pending the outcome of the hearing.
- e) When bingo equipment is confiscated under subsection (c) above, the person or organization who was entitled to possession of the equipment at the time of confiscation may, within 30 days of the date of confiscation, request, in writing, a hearing. The sole issue at such hearing shall be whether bingo was conducted without a license, or on a day, or at a time or place for which the organization was not properly licensed.

(Source: Amended at 15 Ill. Reg. 10944, effective July 10, 1991)
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