

**Illinois Department of Revenue
Regulations**

Title 86 Part 432 Section 432.200 State - Local Relations
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TITLE 86: REVENUE

**PART 432
PULL TABS AND JAR GAMES ACT**

Section 432.200 State - Local Relations

- a) One-half of the payments made to the Department under the Act are deposited into the Illinois Gaming Law Enforcement Fund. The Act provides that the General Assembly shall make appropriations from the Fund to the Department so that the Department can make grants to counties and municipalities for law enforcement purposes. *The amounts of grants to counties or municipalities shall bear the same ratio as the number of licenses issued in counties or municipalities bears to the total number of licenses issued in the State* (Section 5(b) of the Act). As used in this section "license" means a regular license. A license is "issued" in the county or municipality in which the licensee states on its application that it will be making the most pull tab sales in terms of gross receipts.

- b) In addition to the criminal penalties for violations set forth in Section 7 of the Act, sale of pull tabs in violation of the Act also constitutes illegal gambling in violation of Article 18 of the Criminal Code of 1961. Accordingly, it is the Department's policy to inform local law enforcement authorities, in writing, when the Department has information concerning such illegal gambling.