

**ILLINOIS GAMING BOARD
MINIMUM INTERNAL CONTROL STANDARDS
SECTION I – ADMISSIONS**

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Admission Procedures and Computation of Admission Tax

The procedures for admissions and the computation of admission tax must include the following:

1. A statement that the 24-hour cycle designating the uniform gaming day must be submitted to the IGB Administrator under separate cover for approval;
2. A statement that the operating hours of the admission turnstiles and the hours during which gambling is authorized must be submitted to the IGB Administrator under separate cover for approval;
3. A statement that a tax must be paid for each patron's initial admission;
4. Procedures for a patron re-entering on the same gaming day;
5. A description of the location of the turnstiles or other approved patron counting equipment used to compute the admission tax (i.e. admission turnstiles), within the Riverboat Gaming Operation;
6. A description of the procedures used to obtain a valid government issued photo identification card containing, at a minimum, a date of birth from patrons who appear to be 30 years of age and under prior to the patron passing through the admission turnstiles. The details of the following must be included:
 - a. Only the following forms of identification are acceptable:
 - i. Driver's license or state photo identification card issued in the United States;
 - ii. Passport;
 - iii. U.S. issued military I.D.;
 - iv. Photo identification cards issued by government entities located within the United States or U.S. territories and possessions; and
 - v. U.S. issued permanent residence card; and
 - b. A description of how information obtained from the identification card will be compared to the IGB Statewide Voluntary Self-Exclusion List. Describe procedures to ensure the confidentiality of the information. The information may be maintained for statistical/regulatory purposes, but not for marketing, promotional or any other purpose;
7. A description of the type of equipment used to calculate the patron count for admission tax computation;
8. A description of the patron count calculation using a primary and secondary patron counting system. The secondary patron count must be utilized to verify the primary patron count;

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9. A description of the collection of admission fees and the accountability and reconciliation of collected admission fees. An admission fee schedule, including complimentary and discounted admissions, must be submitted to the IGB Administrator under separate cover;
10. A description of the minimum staffing levels at all admission turnstiles, patron exit areas and, if applicable, at the entrance to the casino (the gambling operation). At a minimum, there must be at least two employees (one of which must be a security employee) stationed at the admission turnstiles and patron exit areas, if the admission turnstiles and patron exit areas are adjacent (i.e. in the same location). If the admission turnstiles and patron exit areas are not adjacent, there must be at least two employees (one of which must be a security employee) stationed at each admission turnstile area and one employee stationed at each patron exit area;
11. A statement that complimentary admissions must be included in the admission tax computation;
12. If required by Federal, State or Local regulations, procedures for patrons passing through an additional turnstile (i.e. a vessel turnstile) or other approved passenger counting equipment to enter the gambling operation when the admission turnstiles are not located at the entrance to the gambling operation. It is the Owner Licensee's responsibility to track passenger capacity or occupancy restrictions in accordance with all Federal, State and Local regulations;
13. Procedures for the preparation and completion of the daily patron admission count form;
14. A description of the process utilized for calculating and remitting the admission tax to the IGB;
15. A statement that the admission tax must be calculated on the higher of the patron count as determined by either the primary or secondary patron counting system from the admission turnstiles;
16. A description of the emergency procedures utilized to determine the patron count for purposes of calculating the admission tax in the event of an equipment malfunction;
17. A statement that the IGB Docksites Supervisor/Agent must be immediately notified of an equipment malfunction;
18. A description how employees/visitors/vendors gain access to the area related to the admission tax computation;
19. Security and surveillance procedures for all doors or other areas of ingress/egress that are within the area related to the admission tax computation; and
20. A cross-reference to the section in the ICS that addresses the enforcement of gambling restrictions/21 years old.