



WILLIAM J. SCOTT
ATTORNEY GENERAL
STATE OF ILLINOIS
SPRINGFIELD

July 26, 1976

FILE NO. S-1130

SPORTS AND GAMING:
Construction of the Word
"Municipality" Used in
Sections 19(b) and 27(f)
of the Illinois Horse Racing
Act of 1975.

Honorable Martin Rudman
State's Attorney of Will County
Courthouse
Joliet, Illinois 60431

Dear Mr. Rudman:

This responds to your letter requesting my opinion as to the proper construction of sections 19(b) and 27(f) of the Illinois Horse Racing Act of 1975. (Ill. Rev. Stat. 1975, ch. 8, pars. 37-19(b) and 37-27(f).) The statutory provisions in question provide that:

"§ 19. (b) Horse racing on Sunday shall be prohibited unless authorized by ordinance or referendum of the municipality in which a race track or any of its appurtenances or facilities are located, or utilized."

Honorable Martin Rudman - 2.

"§ 27. (f) No other organization license fee, privilege tax, excise tax or racing fee shall be assessed or collected from any such organization licensee by units of local government provided, however, any municipality that has a Racing Board licensed horse race meeting at a race track wholly within its corporate boundaries may charge a local amusement tax not to exceed 10¢ per admission to such horse race meeting by the enactment of an ordinance."

You state in your letter that Balmoral Race Track is located wholly within an unincorporated area of Will County. Because of this you note that a literal reading of the statutes involved would seem to preclude Will County from imposing an amusement tax pursuant to section 27(f) or authorizing Sunday racing under section 19(b). You then ask whether a literal reading of the statutes in question is correct. In my opinion it is and as a result, Will County may neither impose an amusement tax on racing nor authorize racing on Sundays.

Section 19(b) of the Illinois Horse Racing Act of 1975 provides that horse racing is to be allowed on Sunday only when authorized "by ordinance or referendum of the municipality in which a race track or any of its appurtenances or facilities are located, or utilized". In construing a statute it is presumed that the legislature intended that the words of the

Honorable Martin Rudman - 3.

statute be given their commonly accepted or popularly understood meanings. (Bowman v. Armour & Co., 17 Ill. 2d 43.)

As you note in your letter, section 1 of article VII of the Illinois Constitution of 1970 in its definition of "municipalities" excludes counties. Based on this, it is my opinion that the legislature did not intend to include counties when it authorized "municipalities" to provide for Sunday racing.

Section 27(f) of the Illinois Horse Racing Act of 1975 provides that "units of local government" may not tax an organization licensee, "provided, however, [that] any municipality that has a Racing Board licensed horse race meeting at a race track wholly within its corporate boundaries" may enact an ordinance providing for an amusement tax not to exceed 10¢ per admission. Once again I am of the opinion that the legislature intended that the word "municipality" be given its ordinary meaning, and that as a result a county may not enact a taxing ordinance pursuant to section 27(f).

Very truly yours,

A T T O R N E Y G E N E R A L