



**CONFERENCE COMMITTEE REPORT  
DIGEST FOR EHB 1038**

**Citations Affected:** IC 4-31-5.5-3; IC 4-33.

**Synopsis:** Gaming matters. Provides that the horse racing commission may issue three satellite facility licenses (instead of four per permit holder under current law). Requires Allen County, DeKalb County, and Steuben County to place a public question on the 2026 general election ballot that seeks approval from the voters to permit inland casino gambling. Prohibits the Indiana gaming commission (commission) from awarding an owner's license to operate a casino in Allen County, DeKalb County, or Steuben County if the voters of the county do not approve casino gaming in the county. Authorizes the commission to award a new riverboat license for an inland casino in Allen County, DeKalb County, or Steuben County. Specifies application requirements, including local government support and the applicant's commitment and plan to invest at least \$500,000,000 for the development of a casino and nongaming amenities. Requires an approved applicant to pay \$150,000,000 to the commission to be deposited by the commission as follows: (1) \$100,000,000 to the state general fund; and (2) \$50,000,000 to the shuttered riverboat fund to be used for local units that are affected by a shuttered riverboat or inland casino closure. Provides that if a licensed owner ceases operations or goes out of business, the license issued under this section is terminated effective on that date. **(This conference committee report adds the following provisions to EHB 1038 (Digest Correction Reprinted February 24, 2026): (1) Requires Allen County, DeKalb County, and Steuben County to place a public question on the 2026 general election ballot that seeks approval from the voters to permit inland casino gambling. (2) Prohibits the commission from awarding an owner's license to operate a casino in Allen County, DeKalb County, or Steuben County if the voters of the county do not approve casino gaming in the county.)**

**Effective:** Upon passage.



Adopted	Rejected
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## CONFERENCE COMMITTEE REPORT

**MR. SPEAKER:**

*Your Conference Committee appointed to confer with a like committee from the Senate upon Engrossed Senate Amendments to Engrossed House Bill No. 1038 respectfully reports that said two committees have conferred and agreed as follows to wit:*

that the House recede from its dissent from all Senate amendments and that the House now concur in all Senate amendments to the bill and that the bill be further amended as follows:

- 1 Delete everything after the enacting clause and insert the following:
- 2 SECTION 1. IC 4-31-5.5-3, AS AMENDED BY P.L.233-2007,
- 3 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 4 UPON PASSAGE]: Sec. 3. (a) As used in this section, "live racing day"
- 5 means a day on which at least eight (8) live horse races are conducted.
- 6 (b) The commission's authority to issue satellite facility licenses is
- 7 subject to the following conditions:
- 8 (1) ~~Except as provided in subsection (c);~~ The commission may
- 9 issue ~~four (4)~~ **not more than three (3)** satellite facility licenses.
- 10 ~~to each permit holder that meets the other requirements of this~~
- 11 ~~chapter and the rules adopted under this chapter. A satellite~~
- 12 **facility license may be issued only to a permit holder.**
- 13 (2) Each proposed satellite facility must be covered by a separate
- 14 application. The timing for filing an initial application for a
- 15 satellite facility license shall be established by the rules of the
- 16 commission.
- 17 (3) A satellite facility must:
- 18 (A) have full dining service available;
- 19 (B) have multiple screens to enable each patron to view

- 1 simulcast races; and  
 2 (C) be designed to seat comfortably a minimum of two  
 3 hundred (200) persons.  
 4 (4) In determining whether a proposed satellite facility should be  
 5 approved, the commission shall consider the following:  
 6 (A) The purposes and provisions of this chapter.  
 7 (B) The public interest.  
 8 (C) The impact of the proposed satellite facility on live racing.  
 9 (D) The impact of the proposed satellite facility on the local  
 10 community.  
 11 (E) The potential for job creation.  
 12 (F) The quality of the physical facilities and the services to be  
 13 provided at the proposed satellite facility.  
 14 (G) Any other factors that the commission considers important  
 15 or relevant to its decision.  
 16 (5) The commission may not issue a license for a satellite facility  
 17 to be located in a county unless IC 4-31-4 has been satisfied.  
 18 ~~(e) A permit holder licensed to conduct gambling games under~~  
 19 ~~IC 4-35 is limited to the number of satellite facility licenses issued to~~  
 20 ~~the permit holder before January 1, 2007.~~  
 21 SECTION 2. IC 4-33-2-17, AS AMENDED BY P.L.293-2019,  
 22 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 23 UPON PASSAGE]: Sec. 17. "Riverboat" means any of the following  
 24 on which lawful gambling is authorized under this article:  
 25 (1) A self-propelled excursion boat that complies with  
 26 IC 4-33-6-6(a) and is located in a county that is contiguous to  
 27 Lake Michigan or the Ohio River.  
 28 (2) A casino located in a historic hotel district.  
 29 (3) A permanently moored craft operating from a county  
 30 described in subdivision (1).  
 31 (4) An inland casino operating under IC 4-33-6-24.  
 32 (5) A casino operated in Gary under IC 4-33-6-4.5.  
 33 (6) A casino operated in Vigo County under IC 4-33-6.7.  
 34 **(7) A casino operated in Allen County, DeKalb County, or**  
 35 **Steuben County under IC 4-33-6.8.**  
 36 SECTION 3. IC 4-33-4-28 IS ADDED TO THE INDIANA CODE  
 37 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE  
 38 UPON PASSAGE]: **Sec. 28. (a) The shuttered riverboat fund is**  
 39 **established as a dedicated fund for the purposes set forth in this**  
 40 **section.**  
 41 **(b) The commission shall administer the fund.**  
 42 **(c) The fund consists of money deposited in the fund under**  
 43 **IC 4-33-6.8-7(c).**  
 44 **(d) Subject to appropriation by the general assembly, money in**  
 45 **the fund may be used for local units that are affected by a**  
 46 **shuttered riverboat or inland casino closure.**  
 47 **(e) Money in the fund is not subject to state board of finance**  
 48 **transfer.**  
 49 SECTION 4. IC 4-33-6-1, AS AMENDED BY P.L.293-2019,  
 50 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 51 UPON PASSAGE]: Sec. 1. (a) The commission may issue to a person

1 a license to own a riverboat subject to the numerical and geographical  
 2 limitation of owner's licenses under this section and IC 4-33-4-17. Not  
 3 more than ~~ten (10)~~ **eleven (11)** owner's licenses may be in effect at any  
 4 time. Subject to subsection (d), those owner's licenses may be issued  
 5 as follows:

- 6 (1) Not more than two (2) licenses for not more than two (2)  
 7 riverboats that operate in or from the city of Gary.  
 8 (2) One (1) license for a riverboat that operates from the city of  
 9 Hammond.  
 10 (3) One (1) license for a riverboat that operates from the city of  
 11 East Chicago.  
 12 (4) One (1) license for a city located in a county contiguous to  
 13 Lake Michigan. However, this license may not be issued to a city  
 14 described in subdivisions (1) through (3).  
 15 (5) **Not more than** a total of five (5) licenses for riverboats that  
 16 operate upon the Ohio River from the following counties:  
 17 (A) Vanderburgh County.  
 18 (B) Harrison County.  
 19 (C) Switzerland County.  
 20 (D) Ohio County.  
 21 (E) Dearborn County.

22 The commission may not issue a license to an applicant if the  
 23 issuance of the license would result in more than one (1) riverboat  
 24 operating from a county described in this subdivision.

25 (6) Not more than one (1) license for a riverboat that operates as  
 26 an inland casino in Vigo County under IC 4-33-6.7.

27 **(7) Not more than one (1) license for a riverboat that operates**  
 28 **as an inland casino in Allen County, DeKalb County, or**  
 29 **Steuben County under IC 4-33-6.8.**

30 (b) In addition to its power to issue owner's licenses under  
 31 subsection (a), the commission may also enter into a contract under  
 32 IC 4-33-6.5 with respect to the operation of one (1) riverboat on behalf  
 33 of the commission in a historic hotel district.

34 (c) A person holding an owner's license may not move the person's  
 35 riverboat from the county in which the riverboat was docked on  
 36 January 1, 2007, to any other county.

37 (d) The following apply to the allocation and issuance of owner's  
 38 licenses under subsection (a):

- 39 (1) A licensed owner holding two licenses issued under  
 40 subsection (a)(1) must relinquish one (1) of the licenses under  
 41 section 4.5 of this chapter upon the commission's approval of the  
 42 licensed owner's request to relocate gaming operations under  
 43 section 4.5 of this chapter.  
 44 (2) An owner's license relinquished under subdivision (1) and  
 45 section 4.5 of this chapter may not be reissued with respect to  
 46 gaming operations in Gary.  
 47 (3) The licensed owner who relinquishes a license under  
 48 subdivision (1) and section 4.5 of this chapter may operate two  
 49 (2) docked riverboats under a single license unless and until the  
 50 licensed owner begins gaming operations at a relocated inland

1 casino under section 4.5 of this chapter.

2 (4) If an owner's license is relinquished under subdivision (1) and  
3 section 4.5 of this chapter, an owner's license may be issued to  
4 authorize gaming operations in Vigo County in accordance with  
5 subsection (a)(6) and the procedures set forth in IC 4-33-6.7.

6 **(e) If a licensed owner ceases gaming operations or goes out of  
7 business, the owner's license issued under this section is terminated  
8 effective on that date.**

9 SECTION 5. IC 4-33-6-4.8 IS ADDED TO THE INDIANA CODE  
10 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
11 UPON PASSAGE]: **Sec. 4.8. (a) This section applies to the licensed  
12 owner of an inland casino operated in Allen County, DeKalb  
13 County, or Steuben County under IC 4-33-6.8.**

14 **(b) A licensed owner described in subsection (a) shall enter into  
15 a development agreement (as defined in IC 4-33-23-2) with the  
16 county in which the casino conducts gaming operations.**

17 SECTION 6. IC 4-33-6-19.5 IS ADDED TO THE INDIANA CODE  
18 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
19 UPON PASSAGE]: **Sec. 19.5. (a) This section applies to Allen  
20 County, DeKalb County, and Steuben County.**

21 **(b) The county election board shall place the following public  
22 question on the 2026 general election ballot:**

23 "Shall inland casino gambling be permitted in (insert the  
24 name of the county)?"

25 **(c) The public question shall be placed on the ballot as provided  
26 in IC 3-10-9 and certified as provided in IC 3-10-9-3.**

27 **(d) The circuit court clerk of the county shall certify the results  
28 of the election to the commission and the department of state  
29 revenue.**

30 **(e) If the voters of a county do not vote in favor of permitting  
31 inland casino gambling under this section, a second public question  
32 under this section may not be held in that county.**

33 **(f) The commission may not issue a license under this article to  
34 allow an inland casino to operate in Allen County, DeKalb County,  
35 or Steuben County under IC 4-33-6.8 unless the voters of the  
36 county have approved inland casino gambling in the county.**

37 SECTION 7. IC 4-33-6-24, AS AMENDED BY P.L.293-2019,  
38 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
39 UPON PASSAGE]: **Sec. 24. (a) This section does not apply to:**

40 **(1) gaming operations relocated under section 4.5 of this chapter;**  
41 **or**

42 **(2) an inland casino operated in:**

43 **(A) Vigo County under IC 4-33-6.7; or**

44 **(B) Allen County, DeKalb County, or Steuben County  
45 under IC 4-33-6.8.**

46 **(b) For purposes of this section, property is considered to be  
47 adjacent to a riverboat dock site even if it is separated from the dock  
48 site by public rights-of-way or railroad rights-of-way.**

49 **(c) A licensed owner may relocate the licensed owner's gaming  
50 operation from a docked riverboat to an inland casino if the following  
51 conditions are met:**

- 1 (1) Except as provided in subsection (d), the casino is located on  
 2 property that the licensed owner owned or leased and used in the  
 3 conduct of the licensed owner's gaming operations on February 1,  
 4 2015.
- 5 (2) The casino is located on property adjacent to the dock site of  
 6 the licensed owner's riverboat.
- 7 (3) The casino complies with all applicable building codes and  
 8 any safety requirements imposed by the commission.
- 9 (4) The commission approves the relocation of the licensed  
 10 owner's gaming operation.
- 11 (d) This subsection applies to a licensed owner that owns or leases  
 12 property that is considered adjacent to a riverboat dock site under  
 13 subsection (b). The licensed owner may:
- 14 (1) acquire part of the public rights-of-way or railroad  
 15 rights-of-way to form a contiguous parcel with the property  
 16 owned or leased by the licensed owner on February 1, 2015; and  
 17 (2) subject to the other requirements of this section, situate an  
 18 inland casino on the contiguous parcel formed under subdivision  
 19 (1).
- 20 (e) The commission may impose any requirement upon a licensed  
 21 owner relocating gaming operations under this section.
- 22 (f) The number of gambling games offered by a licensed owner in  
 23 an inland facility operated under this section may not exceed the  
 24 greatest number of gambling games offered by the licensed owner in  
 25 the licensed owner's docked riverboat since January 1, 2007.
- 26 SECTION 8. IC 4-33-6-25, AS AMENDED BY P.L.293-2019,  
 27 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28 UPON PASSAGE]: Sec. 25. (a) This section does not apply to a  
 29 riverboat gaming operation relocated under section 24 of this chapter.
- 30 (b) Except as provided in subsections (c) and (d), the number of  
 31 gambling games offered by a licensed owner or operating agent within  
 32 the riverboat operated by the licensed owner or operating agent may  
 33 not exceed the greatest number of gambling games offered by the  
 34 licensed owner or operating agent since January 1, 2007.
- 35 (c) The number of gambling games offered by a licensed owner  
 36 operating under a license described in section 1(a)(1) of this chapter  
 37 may not exceed two thousand seven hundred sixty-four (2,764).
- 38 (d) The number of gambling games offered by a licensed owner of  
 39 an inland casino operated in Vigo County under IC 4-33-6.7 may not  
 40 exceed one thousand five hundred (1,500).
- 41 **(e) The number of gambling games offered by a licensed owner**  
 42 **of an inland casino operated in Allen County, DeKalb County, or**  
 43 **Steuben County under IC 4-33-6.8 may not exceed one thousand**  
 44 **five hundred (1,500).**
- 45 SECTION 9. IC 4-33-6.8 IS ADDED TO THE INDIANA CODE  
 46 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
 47 UPON PASSAGE]:
- 48 **Chapter 6.8. Northeast Indiana Casino Operations**
- 49 **Sec. 1. Except as provided by IC 4-33-6-19.5(f), and subject to**  
 50 **this chapter, the commission may issue an owner's license to**  
 51 **operate an inland casino in Allen County, DeKalb County, or**

1 Steuben County in the manner required by this chapter.

2 Sec. 2. (a) If the voters of Allen County, DeKalb County, or  
3 Steuben County approve inland casino gambling in the county, the  
4 commission shall begin accepting applications and proposals for  
5 awarding a license to operate an inland casino in the county or  
6 counties in which the voters approved inland casino gambling. Any  
7 operator of a brick and mortar casino located in the United States  
8 may apply for a license to own and operate an inland casino under  
9 this chapter by submitting the following to the commission not  
10 later than December 1, 2026:

11 (1) A written application that contains the following  
12 information:

13 (A) The county in which the applicant is proposing to  
14 operate an inland casino. For purposes of this clause, the  
15 application must select Allen County, DeKalb County, or  
16 Steuben County.

17 (B) Documented and verifiable information describing the  
18 following:

19 (i) The proposed site of the inland casino.

20 (ii) Evidence of site control or real estate options.

21 (iii) Conceptual plans for casino and nongaming  
22 facilities.

23 (iv) Estimated construction and total development costs.

24 (v) A phased investment and construction timeline.

25 (vi) Market and feasibility information.

26 (vii) The financial capacity of the applicant.

27 (C) The applicant's commitment and plan to invest at least  
28 five hundred million dollars (\$500,000,000) for the  
29 development of a casino and nongaming amenities onsite  
30 in the county selected under clause (A) in the following  
31 manner:

32 (i) At least sixty percent (60%) of the amount invested in  
33 the initial phase of development within two (2) years  
34 from the date the license is awarded.

35 (ii) The remaining amount invested, and the development  
36 of the casino and nongaming amenities completed, not  
37 later than five (5) years after gaming operations begin at  
38 the relocated casino under this chapter.

39 (D) Any other information requested by the commission.

40 (2) The local government support documents required under  
41 section 3(a) of this chapter.

42 (b) An application submitted under subsection (a) may include  
43 financial commitments to the horse racing industry.

44 (c) For purposes of subsection (a), the commission may not  
45 accept:

46 (1) subject to section 5 of this chapter, more than one (1)  
47 application from an applicant;

48 (2) an application that proposes to operate an inland casino in  
49 a county other than Allen County, DeKalb County, or Steuben  
50 County; or

51 (3) an application that does not include the information and

- 1 documents required under subsection (a).  
 2 **Sec. 3. (a) An applicant must submit the following with an**  
 3 **application under section 2 of this chapter:**  
 4 (1) A copy of a resolution adopted by a majority of the board  
 5 of county commissioners of the county selected by the  
 6 applicant under section 2(a)(1)(A) of this chapter that  
 7 supports the applicant's proposed license.  
 8 (2) If the proposed casino will be located within a  
 9 municipality, a letter of support for the proposed license  
 10 signed by the mayor of the municipality.  
 11 (b) Except as provided in section 5 of this chapter, a unit (as  
 12 defined in IC 36-1-2-23) may:  
 13 (1) privately negotiate with an applicant before an application  
 14 is submitted; and  
 15 (2) support or decline to support specific applicants in a letter  
 16 or resolution under subsection (a).  
 17 **Sec. 4. (a) Following the submission of applications under**  
 18 **section 2 of this chapter, the commission shall review the filed**  
 19 **applications. Not later than January 15, 2027, the commission**  
 20 **shall:**  
 21 (1) make the filed applications available to the public; and  
 22 (2) prepare an informational summary of the filed  
 23 applications and make the summary available to the public.  
 24 The commission may redact information that it determines to be  
 25 confidential in the applications or informational summary made  
 26 available to the public.  
 27 (b) The commission may hire independent consultants or  
 28 experts to assist with evaluating applications.  
 29 (c) The commission must decide whether to approve or deny an  
 30 application submitted under section 2 of this chapter based on  
 31 documented and verifiable information, including the following:  
 32 (1) The net economic benefit to the state.  
 33 (2) Increased state and local tax revenue.  
 34 (3) The number and quality of jobs created.  
 35 (4) The amount of capital investment planned by the applicant  
 36 under section 2(a)(1)(C) of this chapter.  
 37 (5) The quality and durability of proposed facilities.  
 38 (6) The financial stability of the applicant.  
 39 (7) Site feasibility and infrastructure readiness.  
 40 (8) Market sustainability.  
 41 (9) The impact on other Indiana casinos and the horse racing  
 42 industry.  
 43 (10) Regulatory compliance history.  
 44 (11) The total public value of a supplemental bid under  
 45 section 5 of this chapter, if applicable.  
 46 (12) Any other factor deemed appropriate by the commission.  
 47 (d) The commission may not decide whether to approve or deny  
 48 an application submitted under section 2 of this chapter based on  
 49 lobbying, political pressure, or unverifiable claims.  
 50 (e) The commission may hold executive sessions under  
 51 IC 5-14-1.5-6.1(b)(1) to review and discuss applications submitted

1 under this chapter.

2 **Sec. 5. (a) This section applies if the commission receives more**  
 3 **than one (1) application proposing to operate an inland casino in**  
 4 **the same county.**

5 **(b) The commission may, after making the filed applications**  
 6 **available to the public under section 4 of this chapter, solicit and**  
 7 **accept a supplemental bid from one (1) or more of the applicants**  
 8 **that submitted an application described in subsection (a).**

9 **(c) The following apply to a supplemental bid submitted under**  
 10 **subsection (b):**

11 **(1) A supplemental bid:**

12 **(A) must be submitted only to the commission; and**

13 **(B) subject to subsection (e), must be sealed and is**  
 14 **confidential.**

15 **(2) A supplemental bid may include proposed payments to one**  
 16 **(1) or both of the following:**

17 **(A) The state.**

18 **(B) The community in which the proposed inland casino**  
 19 **will be located.**

20 **(3) Each supplemental bid must clearly identify the amount,**  
 21 **recipient, and timing of a proposed payment under**  
 22 **subdivision (2).**

23 **(4) An applicant may include in a supplemental bid**  
 24 **modifications to the information submitted by the applicant**  
 25 **under:**

26 **(A) section 2(a)(1)(B)(iii) through 2(a)(1)(B)(v) of this**  
 27 **chapter; and**

28 **(B) section 2(a)(1)(C) of this chapter.**

29 **(5) A unit (as defined in IC 36-1-2-23) may not negotiate**  
 30 **directly with an applicant submitting a supplemental bid.**

31 **(d) If a supplemental bid is submitted under this section, the**  
 32 **commission is not required to consider only applications**  
 33 **accompanied by a supplemental bid. The commission may approve**  
 34 **an application that was not accompanied by a supplemental bid.**

35 **(e) After the commission makes a final decision under section 6**  
 36 **of this chapter, the commission must make public each**  
 37 **supplemental bid received under this section.**

38 **Sec. 6. (a) After issuing the informational summary required**  
 39 **under section 4(a)(2) of this chapter, and not later than April 15,**  
 40 **2027, the commission shall issue a final decision approving or**  
 41 **denying each application. The final decision must include written**  
 42 **findings explaining the decision.**

43 **(b) The commission may:**

44 **(1) approve only one (1) application under subsection (a); and**

45 **(2) deny all of the filed applications if the commission**  
 46 **determines that none of the applications serve the interests of**  
 47 **the state.**

48 **Sec. 7. (a) If the commission approves an application under**  
 49 **section 6 of this chapter, the commission:**

50 **(1) shall require the applicant to pay to the commission a fee**  
 51 **of one hundred fifty million dollars (\$150,000,000) in the**

1 manner described in subsection (b); and

2 (2) may impose other requirements that the commission  
3 deems necessary and appropriate to protect the interest of the  
4 state and the person whose application is approved under  
5 section 6 of this chapter.

6 (b) The payment required by subsection (a)(1) must be paid to  
7 the commission in five (5) annual payments of equal amounts. The  
8 first payment required by this section is due within thirty (30) days  
9 of the approval of the application under section 6 of this chapter.  
10 The four (4) remaining annual payments are each due on the  
11 anniversary date of the first payment.

12 (c) The commission shall deposit the total sum of fee revenue  
13 received under subsection (a) as follows:

14 (1) One hundred million dollars (\$100,000,000) in the state  
15 general fund.

16 (2) Fifty million dollars (\$50,000,000) in the shuttered  
17 riverboat fund established in IC 4-33-4-28.

18 Sec. 8. (a) The commission may enforce the phasing and  
19 completion timelines to which the applicant committed under  
20 section 2(a) of this chapter.

21 (b) If the applicant whose application was approved by the  
22 commission under section 6 of this chapter sells or otherwise  
23 transfers the licensed owner's interest in the owner's license within  
24 ten (10) years from the date the application was approved, the  
25 following apply:

26 (1) The licensed owner shall pay a fee of fifty million dollars  
27 (\$50,000,000) to the commission before the sale or transfer of  
28 the license may be approved by the commission. Any payment  
29 required under this subdivision shall be deposited in the state  
30 general fund.

31 (2) If, at the time of the transfer of ownership, the five  
32 hundred million dollar (\$500,000,000) investment to which the  
33 licensed owner committed under section 2(a)(1)(C) of this  
34 chapter has not been met, the person acquiring the owner's  
35 license shall, not later than ten (10) years from the date the  
36 application was approved by the commission under section 6  
37 of this chapter, invest in the casino and nongaming amenities  
38 an amount that is at least equal to the difference between five  
39 hundred million dollars (\$500,000,000) and the amount  
40 actually invested by the person transferring the owner's  
41 license.

42 SECTION 10. IC 4-33-10-2.5, AS AMENDED BY P.L.186-2025,  
43 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
44 UPON PASSAGE]: Sec. 2.5. (a) This section applies only to property  
45 given after June 30, 1996.

46 (b) The definitions in IC 3-5-2.1 apply to this section to the extent  
47 they do not conflict with the definitions in this article.

48 (c) As used in this section, "license" means:

49 (1) an owner's license issued under this article;

50 (2) a supplier's license issued under this article to a supplier of  
51 gaming supplies or equipment, including electronic gaming

- 1 equipment; or
- 2 (3) an operating agent contract entered into under this article.
- 3 (d) As used in this section, "licensee" means a person who holds a
- 4 license. The term includes an operating agent.
- 5 (e) As used in this section, "officer" refers only to either of the
- 6 following:
- 7 (1) An individual listed as an officer of a corporation in the
- 8 corporation's most recent annual report.
- 9 (2) An individual who is a successor to an individual described in
- 10 subdivision (1).
- 11 (f) For purposes of this section, a person is considered to have an
- 12 interest in a licensee if the person satisfies any of the following:
- 13 (1) The person holds at least a one percent (1%) interest in the
- 14 licensee.
- 15 (2) The person is an officer of the licensee.
- 16 (3) The person is an officer of a person that holds at least a one
- 17 percent (1%) interest in the licensee.
- 18 (4) The person is a political action committee of the licensee.
- 19 (g) A licensee or a person with an interest in a licensee may not give
- 20 any property (as defined in IC 35-31.5-2-253) to a member of a
- 21 precinct committee to induce the member of the precinct committee to
- 22 do any act or refrain from doing any act with respect to the approval of
- 23 a local public question under IC 4-33-6-19, ~~or~~ IC 4-33-6-19.3, **or**
- 24 **IC 4-33-6-19.5.**
- 25 (h) A person who knowingly or intentionally violates this section
- 26 commits a Level 6 felony.
- 27 SECTION 11. IC 4-33-12-1.5, AS AMENDED BY P.L.293-2019,
- 28 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 29 UPON PASSAGE]: Sec. 1.5. (a) A supplemental wagering tax on the
- 30 wagering occurring each day at a riverboat is imposed upon the
- 31 licensed owner operating the riverboat.
- 32 (b) Except as provided in ~~subsection (d)~~, **subsections (d) and (e)**,
- 33 and subject to subsection (c), the amount of supplemental wagering tax
- 34 imposed for a particular day is determined by multiplying the
- 35 riverboat's adjusted gross receipts for that day by the quotient of:
- 36 (1) the total riverboat admissions tax that the riverboat's licensed
- 37 owner paid beginning July 1, 2016, and ending June 30, 2017;
- 38 divided by
- 39 (2) the riverboat's adjusted gross receipts beginning July 1, 2016,
- 40 and ending June 30, 2017.
- 41 (c) The quotient used under subsection (b) to determine the
- 42 supplemental wagering tax liability of a licensed owner subject to
- 43 subsection (b) may not exceed the following when expressed as a
- 44 percentage:
- 45 (1) Four percent (4%) before July 1, 2019.
- 46 (2) Three and five-tenths percent (3.5%) after June 30, 2019.
- 47 (d) The supplemental wagering tax liability of a licensed owner
- 48 operating an inland casino in Vigo County is equal to two and
- 49 nine-tenths percent (2.9%) of the riverboat's adjusted gross receipts for
- 50 the day.

1           **(e) The supplemental wagering tax liability of a licensed owner**  
2 **operating an inland casino in Allen County, DeKalb County, or**  
3 **Steuben County under IC 4-33-6.8 is equal to three and five-tenths**  
4 **percent (3.5%) of the riverboat's adjusted gross receipts for the**  
5 **day.**

6           SECTION 12. IC 4-33-12-6, AS AMENDED BY P.L.104-2022,  
7 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
8 UPON PASSAGE]: Sec. 6. (a) The department shall place in the state  
9 general fund the tax revenue collected under this chapter.

10           (b) Except as provided by sections 8, ~~and~~ 8.5, **and 8.7** of this  
11 chapter, the treasurer of state shall quarterly pay the following  
12 amounts:

13           (1) Except as provided in section 9(k) of this chapter, thirty-three  
14 and one-third percent (33 1/3%) of the admissions tax and  
15 supplemental wagering tax collected by the licensed owner during  
16 the quarter shall be paid to:

- 17           (A) the city in which the riverboat is located, if the city:
  - 18           (i) is located in a county having a population of more than
  - 19           one hundred twelve thousand (112,000) and less than one
  - 20           hundred twenty thousand (120,000); or
  - 21           (ii) is contiguous to the Ohio River and is the largest city in
  - 22           the county; and

23           (B) the county in which the riverboat is located, if the  
24 riverboat is not located in a city described in clause (A).

25           (2) Except as provided in section 9(k) of this chapter, thirty-three  
26 and one-third percent (33 1/3%) of the admissions tax and  
27 supplemental wagering tax collected by the licensed owner during  
28 the quarter shall be paid to the county in which the riverboat is  
29 located. In the case of a county described in subdivision (1)(B),  
30 this thirty-three and one-third percent (33 1/3%) of the admissions  
31 tax and supplemental wagering tax is in addition to the  
32 thirty-three and one-third percent (33 1/3%) received under  
33 subdivision (1)(B).

34           (3) Except as provided in section 9(k) of this chapter, three and  
35 thirty-three hundredths percent (3.33%) of the admissions tax and  
36 supplemental wagering tax collected by the licensed owner during  
37 the quarter shall be paid to the county convention and visitors  
38 bureau or promotion fund for the county in which the riverboat is  
39 located.

40           (4) Except as provided in section 9(k) of this chapter, five percent  
41 (5%) of the admissions tax and supplemental wagering tax  
42 collected by the licensed owner during a quarter shall be paid to  
43 the state fair commission, for use in any activity that the  
44 commission is authorized to carry out under IC 15-13-3.

45           (5) Except as provided in section 9(k) of this chapter, three and  
46 thirty-three hundredths percent (3.33%) of the admissions tax and  
47 supplemental wagering tax collected by the licensed owner during  
48 the quarter shall be paid to the division of mental health and  
49 addiction. The division shall allocate at least twenty-five percent  
50 (25%) of the funds derived from the admissions tax to the  
51 prevention and treatment of compulsive gambling.

1 (6) Twenty-one and six hundred sixty-seven thousandths percent  
2 (21.667%) of the admissions tax and supplemental wagering tax  
3 collected by the licensed owner during the quarter shall be paid  
4 to the state general fund.

5 SECTION 13. IC 4-33-12-8.7 IS ADDED TO THE INDIANA  
6 CODE AS A NEW SECTION TO READ AS FOLLOWS  
7 [EFFECTIVE UPON PASSAGE]: **Sec. 8.7. (a) This section applies**  
8 **only to tax revenue collected from an inland casino located in Allen**  
9 **County, DeKalb County, or Steuben County under IC 4-33-6.8.**

10 (b) **The treasurer of state shall pay the following amounts from**  
11 **taxes collected during the preceding calendar quarter from the**  
12 **inland casino:**

13 (1) **Ten percent (10%) to the regional development authority**  
14 **established under IC 36-7.6 for northeast Indiana.**

15 (2) **Forty-five percent (45%) to the city in which the casino**  
16 **conducts gaming operations.**

17 (3) **Forty-five percent (45%) to the county in which the casino**  
18 **conducts gaming operations.**

19 (c) **This subsection applies to a city or county receiving money**  
20 **under subsection (b). Money paid to a city or county under**  
21 **subsection (b):**

22 (1) **must be paid to the fiscal officer of the unit and may be**  
23 **deposited in the unit's general fund or a riverboat fund**  
24 **established by the city or county under IC 36-1-8-9, or both;**

25 (2) **may not be used to reduce the unit's maximum levy under**  
26 **IC 6-1.1-18.5 but may be used at the discretion of the unit to**  
27 **reduce the property tax levy of the unit for a particular year;**

28 (3) **may be used for any legal or corporate purpose of the unit,**  
29 **including the pledge of money to bonds, leases, or other**  
30 **obligations under IC 5-1-14-4; and**

31 (4) **is considered miscellaneous revenue.**

32 (d) **Money paid under subsection (b)(1) must be deposited in the**  
33 **development authority fund established under IC 36-7.6-4-1 for the**  
34 **regional development authority to which the money is due.**

35 SECTION 14. IC 4-33-13-5, AS AMENDED BY P.L.9-2024,  
36 SECTION 109, IS AMENDED TO READ AS FOLLOWS  
37 [EFFECTIVE UPON PASSAGE]: **Sec. 5. (a) This subsection does not**  
38 **apply to tax revenue remitted by an operating agent operating a**  
39 **riverboat in a historic hotel district. Excluding funds that are**  
40 **appropriated in the biennial budget act from the state gaming fund to**  
41 **the commission for purposes of administering this article, each month**  
42 **the state comptroller shall distribute the tax revenue deposited in the**  
43 **state gaming fund under this chapter to the following:**

44 (1) **An amount equal to the following shall be set aside for**  
45 **revenue sharing under subsection (d):**

46 (A) **Before July 1, 2021, the first thirty-three million dollars**  
47 **(\$33,000,000) of tax revenues collected under this chapter**  
48 **shall be set aside for revenue sharing under subsection (d).**

49 (B) **After June 30, 2021, if the total adjusted gross receipts**  
50 **received by licensees from gambling games authorized under**  
51 **this article during the preceding state fiscal year is equal to or**

1 greater than the total adjusted gross receipts received by  
 2 licensees from gambling games authorized under this article  
 3 during the state fiscal year ending June 30, 2020, the first  
 4 thirty-three million dollars (\$33,000,000) of tax revenues  
 5 collected under this chapter shall be set aside for revenue  
 6 sharing under subsection (d).

7 (C) After June 30, 2021, if the total adjusted gross receipts  
 8 received by licensees from gambling games authorized under  
 9 this article during the preceding state fiscal year is less than  
 10 the total adjusted gross receipts received by licensees from  
 11 gambling games authorized under this article during the state  
 12 year ending June 30, 2020, an amount equal to the first  
 13 thirty-three million dollars (\$33,000,000) of tax revenues  
 14 collected under this chapter multiplied by the result of:

15 (i) the total adjusted gross receipts received by licensees  
 16 from gambling games authorized under this article during  
 17 the preceding state fiscal year; divided by

18 (ii) the total adjusted gross receipts received by licensees  
 19 from gambling games authorized under this article during  
 20 the state fiscal year ending June 30, 2020;

21 shall be set aside for revenue sharing under subsection (d).

22 (2) Subject to subsection (c), twenty-five percent (25%) of the  
 23 remaining tax revenue remitted by each licensed owner shall be  
 24 paid:

25 (A) to the city in which the riverboat is located or that is  
 26 designated as the home dock of the riverboat from which the  
 27 tax revenue was collected, in the case of:

28 (i) a city described in IC 4-33-12-6(b)(1)(A);

29 (ii) a city located in Lake County, **Allen County, DeKalb**  
 30 **County, or Steuben County**; or

31 (iii) Terre Haute; or

32 (B) to the county that is designated as the home dock of the  
 33 riverboat from which the tax revenue was collected, in the case  
 34 of a riverboat that is not located in a city described in clause  
 35 (A) or whose home dock is not in a city described in clause  
 36 (A).

37 (3) The remainder of the tax revenue remitted by each licensed  
 38 owner shall be paid to the state general fund. In each state fiscal  
 39 year, the state comptroller shall make the transfer required by this  
 40 subdivision on or before the fifteenth day of the month based on  
 41 revenue received during the preceding month for deposit in the  
 42 state gaming fund. Specifically, the state comptroller may transfer  
 43 the tax revenue received by the state in a month to the state  
 44 general fund in the immediately following month according to this  
 45 subdivision.

46 (b) This subsection applies only to tax revenue remitted by an  
 47 operating agent operating a riverboat in a historic hotel district after  
 48 June 30, 2019. Excluding funds that are appropriated in the biennial  
 49 budget act from the state gaming fund to the commission for purposes  
 50 of administering this article, each month the state comptroller shall

1 distribute the tax revenue remitted by the operating agent under this  
2 chapter as follows:

3 (1) For state fiscal years beginning after June 30, 2019, but  
4 ending before July 1, 2021, fifty-six and five-tenths percent  
5 (56.5%) shall be paid to the state general fund.

6 (2) For state fiscal years beginning after June 30, 2021, fifty-six  
7 and five-tenths percent (56.5%) shall be paid as follows:

8 (A) Sixty-six and four-tenths percent (66.4%) shall be paid to  
9 the state general fund.

10 (B) Thirty-three and six-tenths percent (33.6%) shall be paid  
11 to the West Baden Springs historic hotel preservation and  
12 maintenance fund established by IC 36-7-11.5-11(b).

13 However, if:

14 (i) at any time the balance in that fund exceeds twenty-five  
15 million dollars (\$25,000,000); or

16 (ii) in any part of a state fiscal year in which the operating  
17 agent has received at least one hundred million dollars  
18 (\$100,000,000) of adjusted gross receipts;

19 the amount described in this clause shall be paid to the state  
20 general fund for the remainder of the state fiscal year.

21 (3) Forty-three and five-tenths percent (43.5%) shall be paid as  
22 follows:

23 (A) Twenty-two and four-tenths percent (22.4%) shall be paid  
24 as follows:

25 (i) Fifty percent (50%) to the fiscal officer of the town of  
26 French Lick.

27 (ii) Fifty percent (50%) to the fiscal officer of the town of  
28 West Baden Springs.

29 (B) Fourteen and eight-tenths percent (14.8%) shall be paid to  
30 the county treasurer of Orange County for distribution among  
31 the school corporations in the county. The governing bodies  
32 for the school corporations in the county shall provide a  
33 formula for the distribution of the money received under this  
34 clause among the school corporations by joint resolution  
35 adopted by the governing body of each of the school  
36 corporations in the county. Money received by a school  
37 corporation under this clause must be used to improve the  
38 educational attainment of students enrolled in the school  
39 corporation receiving the money. Not later than the first  
40 regular meeting in the school year of a governing body of a  
41 school corporation receiving a distribution under this clause,  
42 the superintendent of the school corporation shall submit to  
43 the governing body a report describing the purposes for which  
44 the receipts under this clause were used and the improvements  
45 in educational attainment realized through the use of the  
46 money. The report is a public record.

47 (C) Thirteen and one-tenth percent (13.1%) shall be paid to the  
48 county treasurer of Orange County.

49 (D) Five and three-tenths percent (5.3%) shall be distributed  
50 quarterly to the county treasurer of Dubois County for

1 appropriation by the county fiscal body after receiving a  
2 recommendation from the county executive. The county fiscal  
3 body for the receiving county shall provide for the distribution  
4 of the money received under this clause to one (1) or more  
5 taxing units (as defined in IC 6-1.1-1-21) in the county under  
6 a formula established by the county fiscal body after receiving  
7 a recommendation from the county executive.

8 (E) Five and three-tenths percent (5.3%) shall be distributed  
9 quarterly to the county treasurer of Crawford County for  
10 appropriation by the county fiscal body after receiving a  
11 recommendation from the county executive. The county fiscal  
12 body for the receiving county shall provide for the distribution  
13 of the money received under this clause to one (1) or more  
14 taxing units (as defined in IC 6-1.1-1-21) in the county under  
15 a formula established by the county fiscal body after receiving  
16 a recommendation from the county executive.

17 (F) Six and thirty-five hundredths percent (6.35%) shall be  
18 paid to the fiscal officer of the town of Paoli.

19 (G) Six and thirty-five hundredths percent (6.35%) shall be  
20 paid to the fiscal officer of the town of Orleans.

21 (H) Twenty-six and four-tenths percent (26.4%) shall be paid  
22 to the Indiana economic development corporation established  
23 by IC 5-28-3-1 for transfer as follows:

24 (i) Beginning after December 31, 2017, ten percent (10%)  
25 of the amount transferred under this clause in each calendar  
26 year shall be transferred to the South Central Indiana  
27 Regional Economic Development Corporation or a  
28 successor entity or partnership for economic development  
29 for the purpose of recruiting new business to Orange County  
30 as well as promoting the retention and expansion of existing  
31 businesses in Orange County.

32 (ii) The remainder of the amount transferred under this  
33 clause in each calendar year shall be transferred to Radius  
34 Indiana or a successor regional entity or partnership for the  
35 development and implementation of a regional economic  
36 development strategy to assist the residents of Orange  
37 County and the counties contiguous to Orange County in  
38 improving their quality of life and to help promote  
39 successful and sustainable communities.

40 To the extent possible, the Indiana economic development  
41 corporation shall provide for the transfer under item (i) to be  
42 made in four (4) equal installments. However, an amount  
43 sufficient to meet current obligations to retire or refinance  
44 indebtedness or leases for which tax revenues under this  
45 section were pledged before January 1, 2015, by the Orange  
46 County development commission shall be paid to the Orange  
47 County development commission before making distributions  
48 to the South Central Indiana Regional Economic Development  
49 Corporation and Radius Indiana or their successor entities or  
50 partnerships. The amount paid to the Orange County

1 development commission shall proportionally reduce the  
 2 amount payable to the South Central Indiana Regional  
 3 Economic Development Corporation and Radius Indiana or  
 4 their successor entities or partnerships.

5 (c) This subsection does not apply to tax revenue remitted by an  
 6 inland casino operating in Vigo County, **Allen County, DeKalb**  
 7 **County, or Steuben County.** For each city and county receiving  
 8 money under subsection (a)(2), the state comptroller shall determine  
 9 the total amount of money paid by the state comptroller to the city or  
 10 county during the state fiscal year 2002. The amount determined is the  
 11 base year revenue for the city or county. The state comptroller shall  
 12 certify the base year revenue determined under this subsection to the  
 13 city or county. The total amount of money distributed to a city or  
 14 county under this section during a state fiscal year may not exceed the  
 15 entity's base year revenue. For each state fiscal year, the state  
 16 comptroller shall pay that part of the riverboat wagering taxes that:

- 17 (1) exceeds a particular city's or county's base year revenue; and
- 18 (2) would otherwise be due to the city or county under this  
 19 section;

20 to the state general fund instead of to the city or county.

21 (d) Except as provided in subsections (k) and (l), before August 15  
 22 of each year, the state comptroller shall distribute the wagering taxes  
 23 set aside for revenue sharing under subsection (a)(1) to the county  
 24 treasurer of each county that does not have a riverboat according to the  
 25 ratio that the county's population bears to the total population of the  
 26 counties that do not have a riverboat. Except as provided in subsection  
 27 (g), the county auditor shall distribute the money received by the  
 28 county under this subsection as follows:

- 29 (1) To each city located in the county according to the ratio the  
 30 city's population bears to the total population of the county.
- 31 (2) To each town located in the county according to the ratio the  
 32 town's population bears to the total population of the county.
- 33 (3) After the distributions required in subdivisions (1) and (2) are  
 34 made, the remainder shall be retained by the county.

35 (e) Money received by a city, town, or county under subsection (d)  
 36 or (g) may be used for any of the following purposes:

- 37 (1) To reduce the property tax levy of the city, town, or county for  
 38 a particular year (a property tax reduction under this subdivision  
 39 does not reduce the maximum levy of the city, town, or county  
 40 under IC 6-1.1-18.5).
- 41 (2) For deposit in a special fund or allocation fund created under  
 42 IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and  
 43 IC 36-7-30 to provide funding for debt repayment.
- 44 (3) To fund sewer and water projects, including storm water  
 45 management projects.
- 46 (4) For police and fire pensions.
- 47 (5) To carry out any governmental purpose for which the money  
 48 is appropriated by the fiscal body of the city, town, or county.  
 49 Money used under this subdivision does not reduce the property  
 50 tax levy of the city, town, or county for a particular year or reduce

- 1 the maximum levy of the city, town, or county under  
 2 IC 6-1.1-18.5.
- 3 (f) This subsection does not apply to an inland casino operating in  
 4 Vigo County, **Allen County, DeKalb County, or Steuben County.**  
 5 Before July 15 of each year, the state comptroller shall determine the  
 6 total amount of money distributed to an entity under IC 4-33-12-6 or  
 7 IC 4-33-12-8 during the preceding state fiscal year. If the state  
 8 comptroller determines that the total amount of money distributed to an  
 9 entity under IC 4-33-12-6 or IC 4-33-12-8 during the preceding state  
 10 fiscal year was less than the entity's base year revenue (as determined  
 11 under IC 4-33-12-9), the state comptroller shall make a supplemental  
 12 distribution to the entity from taxes collected under this chapter and  
 13 deposited into the state general fund. Except as provided in subsection  
 14 (h), the amount of an entity's supplemental distribution is equal to:
- 15 (1) the entity's base year revenue (as determined under  
 16 IC 4-33-12-9); minus
  - 17 (2) the sum of:
    - 18 (A) the total amount of money distributed to the entity and  
 19 constructively received by the entity during the preceding state  
 20 fiscal year under IC 4-33-12-6 or IC 4-33-12-8; plus
    - 21 (B) the amount of any admissions taxes deducted under  
 22 IC 6-3.1-20-7.
- 23 (g) This subsection applies only to Marion County. The county  
 24 auditor shall distribute the money received by the county under  
 25 subsection (d) as follows:
- 26 (1) To each city, other than the consolidated city, located in the  
 27 county according to the ratio that the city's population bears to the  
 28 total population of the county.
  - 29 (2) To each town located in the county according to the ratio that  
 30 the town's population bears to the total population of the county.
  - 31 (3) After the distributions required in subdivisions (1) and (2) are  
 32 made, the remainder shall be paid in equal amounts to the  
 33 consolidated city and the county.
- 34 (h) This subsection does not apply to an inland casino operating in  
 35 Vigo County, **Allen County, DeKalb County, or Steuben County.**  
 36 This subsection applies to a supplemental distribution made after June  
 37 30, 2017. The maximum amount of money that may be distributed  
 38 under subsection (f) in a state fiscal year is equal to the following:
- 39 (1) Before July 1, 2021, forty-eight million dollars (\$48,000,000).
  - 40 (2) After June 30, 2021, if the total adjusted gross receipts  
 41 received by licensees from gambling games authorized under this  
 42 article during the preceding state fiscal year is equal to or greater  
 43 than the total adjusted gross receipts received by licensees from  
 44 gambling games authorized under this article during the state  
 45 fiscal year ending June 30, 2020, the maximum amount is  
 46 forty-eight million dollars (\$48,000,000).
  - 47 (3) After June 30, 2021, if the total adjusted gross receipts  
 48 received by licensees from gambling games authorized under this  
 49 article during the preceding state fiscal year is less than the total  
 50 adjusted gross receipts received by licensees from gambling

1 games authorized under this article during the state fiscal year  
 2 ending June 30, 2020, the maximum amount is equal to the result  
 3 of:

4 (A) forty-eight million dollars (\$48,000,000); multiplied by

5 (B) the result of:

6 (i) the total adjusted gross receipts received by licensees  
 7 from gambling games authorized under this article during  
 8 the preceding state fiscal year; divided by

9 (ii) the total adjusted gross receipts received by licensees  
 10 from gambling games authorized under this article during  
 11 the state fiscal year ending June 30, 2020.

12 If the total amount determined under subsection (f) exceeds the  
 13 maximum amount determined under this subsection, the amount  
 14 distributed to an entity under subsection (f) must be reduced according  
 15 to the ratio that the amount distributed to the entity under IC 4-33-12-6  
 16 or IC 4-33-12-8 bears to the total amount distributed under  
 17 IC 4-33-12-6 and IC 4-33-12-8 to all entities receiving a supplemental  
 18 distribution.

19 (i) This subsection applies to a supplemental distribution, if any,  
 20 payable to Lake County, Hammond, Gary, or East Chicago under  
 21 subsections (f) and (h). Beginning in July 2016, the state comptroller  
 22 shall, after making any deductions from the supplemental distribution  
 23 required by IC 6-3.1-20-7, deduct from the remainder of the  
 24 supplemental distribution otherwise payable to the unit under this  
 25 section the lesser of:

26 (1) the remaining amount of the supplemental distribution; or

27 (2) the difference, if any, between:

28 (A) three million five hundred thousand dollars (\$3,500,000);  
 29 minus

30 (B) the amount of admissions taxes constructively received by  
 31 the unit in the previous state fiscal year.

32 The state comptroller shall distribute the amounts deducted under this  
 33 subsection to the northwest Indiana redevelopment authority  
 34 established under IC 36-7.5-2-1 for deposit in the development  
 35 authority revenue fund established under IC 36-7.5-4-1.

36 (j) Money distributed to a political subdivision under subsection (b):

37 (1) must be paid to the fiscal officer of the political subdivision  
 38 and may be deposited in the political subdivision's general fund  
 39 (in the case of a school corporation, the school corporation may  
 40 deposit the money into either the education fund (IC 20-40-2) or  
 41 the operations fund (IC 20-40-18)) or riverboat fund established  
 42 under IC 36-1-8-9, or both;

43 (2) may not be used to reduce the maximum levy under  
 44 IC 6-1.1-18.5 of a county, city, or town or the maximum tax rate  
 45 of a school corporation, but, except as provided in subsection  
 46 (b)(3)(B), may be used at the discretion of the political  
 47 subdivision to reduce the property tax levy of the county, city, or  
 48 town for a particular year;

49 (3) except as provided in subsection (b)(3)(B), may be used for  
 50 any legal or corporate purpose of the political subdivision,

1 including the pledge of money to bonds, leases, or other  
2 obligations under IC 5-1-14-4; and  
3 (4) is considered miscellaneous revenue.

4 Money distributed under subsection (b)(3)(B) must be used for the  
5 purposes specified in subsection (b)(3)(B).

6 (k) After June 30, 2020, the amount of wagering taxes that would  
7 otherwise be distributed to South Bend under subsection (d) shall be  
8 deposited as being received from all riverboats whose supplemental  
9 wagering tax, as calculated under IC 4-33-12-1.5(b), is over three and  
10 five-tenths percent (3.5%). The amount deposited under this  
11 subsection, in each riverboat's account, is proportionate to the  
12 supplemental wagering tax received from that riverboat under  
13 IC 4-33-12-1.5 in the month of July. The amount deposited under this  
14 subsection must be distributed in the same manner as the supplemental  
15 wagering tax collected under IC 4-33-12-1.5. This subsection expires  
16 June 30, 2021.

17 (l) After June 30, 2021, the amount of wagering taxes that would  
18 otherwise be distributed to South Bend under subsection (d) shall be  
19 withheld and deposited in the state general fund.

20 **SECTION 15. An emergency is declared for this act.**

(Reference is to EHB 1038 Digest Correction as reprinted February  
24, 2026.)

**Conference Committee Report**  
**on**  
**Engrossed House Bill 1038**

**S**igned by:

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Representative Snow  
Chairperson

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Senator Busch

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Representative GiaQuinta

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Senator Niezgodski

**House Conferees**

**Senate Conferees**