

# PROPOSED AMENDMENT

## HB 1038 # 11

### DIGEST

Tax revenue distribution. Modifies the distribution of tax revenue collected from an inland casino in Allen County, DeKalb County, Steuben County, or Wayne County to require the payment of: (1) 10% to a specified regional development authority; (2) 45% to the city in which the casino conducts gaming operations; and (3) 45% to the county in which the casino conducts gaming operations. (The bill currently requires the distribution of 50% to the city and 50% to the county.)

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- 1       Page 13, delete lines 5 through 30, begin a new paragraph and  
2       insert:  
3       "SECTION 9. IC 4-33-12-8.7 IS ADDED TO THE INDIANA  
4       CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
5       [EFFECTIVE UPON PASSAGE]: **Sec. 8.7. (a) This section applies**  
6       **only to tax revenue collected from an inland casino located in Allen**  
7       **County, DeKalb County, Steuben County, or Wayne County under**  
8       **IC 4-33-6.8.**  
9       **(b) The treasurer of state shall pay the following amounts from**  
10       **taxes collected during the preceding calendar quarter from the**  
11       **inland casino:**  
12       **(1) Ten percent (10%) to one (1) of the following:**  
13       **(A) The regional development authority established under**  
14       **IC 36-7.6 for northeast Indiana, if the commission**  
15       **approves an application under IC 4-33-6.8-8 to operate an**  
16       **inland casino in Allen County, DeKalb County, or Steuben**  
17       **County.**  
18       **(B) The regional development authority established under**  
19       **IC 36-7.6 of which Wayne County is a member, if the**  
20       **commission approves an application under IC 4-33-6.8-8**  
21       **to operate an inland casino in Wayne County.**  
22       **(2) Forty-five percent (45%) to the city in which the casino**  
23       **conducts gaming operations.**  
24       **(3) Forty-five percent (45%) to county in which the casino**  
25       **conducts gaming operations.**

1       (c) This subsection applies to a city or county receiving money  
2 under subsection (b). Money paid to a city or county under  
3 subsection (b):

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

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

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

13       (4) is considered miscellaneous revenue.

14       (d) Money paid under subsection (b)(1) must be deposited in the  
15 development authority fund established under IC 36-7.6-4-1 for the  
16 regional development authority to which the money is due."

(Reference is to HB 1038 as printed January 22, 2026.)