

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.)

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.)