
HOUSE BILL No. 1038

AM103808 has been incorporated into introduced printing.

Synopsis: Riverboat gaming license.

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2026

IN 1038—LS 6386/DI 125



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Introduced

Second Regular Session of the 124th General Assembly (2026)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2025 Regular Session of the General Assembly.

HOUSE BILL No. 1038

A BILL FOR AN ACT to amend the Indiana Code concerning gaming.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 4-31-2.1-15.5 IS ADDED TO THE INDIANA
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 2026]: **Sec. 15.5. "Historic horse race"** means
4 a horse race that was previously conducted at a recognized meeting
5 that concluded with official results without scratches,
6 disqualifications, or dead-heat finishes.

7 SECTION 2. IC 4-31-2.1-15.6 IS ADDED TO THE INDIANA
8 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
9 [EFFECTIVE JULY 1, 2026]: **Sec. 15.6. "Historical horse racing**
10 **machine"** means a pari-mutuel wagering system:

11 (1) that allows a patron to place a pari-mutuel wager on a
12 historic horse race through:
13 (A) an electronic device; or
14 (B) another technological device or terminal;
15 (2) that is approved by the commission; and

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3 SECTION 3. IC 4-31-2.1-25, AS ADDED BY P.L.105-2022,
4 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2026]: Sec. 25. "Pari-mutuel wagering" means a system of
6 wagering, **including wagering on historic horse racing machines**, in
7 which those persons who wager on horses that finish in specified
8 positions share the total amount wagered, minus deductions permitted
9 by law.

10 SECTION 4. IC 4-31-4-0.5 IS ADDED TO THE INDIANA CODE
11 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
12 1, 2026]: Sec. 0.5. The requirements under this chapter do not
13 apply to the relocation of a satellite facility to another location in
14 the same county in which the satellite facility operates.

15 SECTION 5. IC 4-31-5.5-6, AS AMENDED BY P.L.165-2021,
16 SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
17 JULY 1, 2026]: Sec. 6. (a) A permit holder or group of permit holders
18 that is authorized to operate satellite facilities may accept and transmit
19 pari-mutuel wagers on horse racing (**including on live, simulcast, or**
20 **historic horse races**) at those facilities and may engage in all activities
21 necessary to establish and operate appropriate satellite wagering
22 facilities, including the following:

(1) Live simulcasts of horse racing conducted at the permit holder's racetrack or at other racetracks. However, a satellite facility operated by a permit holder may not simulcast races conducted in other states on any day that is not a live racing day (as defined in section 3 of this chapter) unless the satellite facility also simulcasts all available races conducted in Indiana on that day.

30 (2) Construction or leasing of satellite wagering facilities.

31 (3) Sale of food and beverages.

32 (4) Advertising and promotion.

33 (5) All other related activities.

(b) A permit holder authorized to

38 (c) A permit holder authorized to operate a satellite facility may
39 accept and transmit pari-mutuel wagers on races conducted at a
40 racetrack that has entered into a simulcasting contract with the permit
41 holder even if the races are conducted during a time when the satellite



1 facility is not open.

2 **(d) Subject to rules adopted by the commission, a permit**
 3 **holder is authorized to operate historical horse racing machines at**
 4 **a satellite facility to conduct and supervise pari-mutuel wagers on**
 5 **historic horse races.**

6 SECTION 6. IC 4-31-7-1, AS AMENDED BY P.L.165-2021,
 7 SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 8 JULY 1, 2026]: Sec. 1. (a) A person holding a permit to conduct a
 9 horse racing meeting or a license to operate a satellite facility may
 10 provide a place in the racing meeting grounds or enclosure or the
 11 satellite facility at which the person may conduct and supervise the
 12 pari-mutuel system of wagering by patrons of legal age on horse races
 13 conducted or simulcast by the person, and as permitted in **subsection**
 14 **(c)**, section 7 of this chapter, IC 4-31-5.5, and IC 4-31-7.5. The person
 15 may not permit or use:

16 (1) another place other than that provided and designated by the
 17 person; or
 18 (2) another method or system of betting or wagering.

19 However, a permit holder licensed to conduct gambling games under
 20 IC 4-35 may permit wagering on gambling games at a racetrack as
 21 permitted by IC 4-35.

22 (b) Except as provided in **subsection (c)**, section 7 of this chapter,
 23 IC 4-31-5.5, and IC 4-31-7.5, the pari-mutuel system of wagering may
 24 not be conducted on any races except the races at the racetrack,
 25 grounds, or enclosure for which the person holds a permit.

26 **(c) A permit holder authorized to operate a satellite facility**
 27 **may conduct pari-mutuel wagering on historic horse races at the**
 28 **satellite facility with historical horse racing machines. The**
 29 **commission shall adopt rules governing wagering on historic horse**
 30 **races. Wagering under this subsection must be conducted in**
 31 **accordance with this section and rules adopted by the commission.**

32 SECTION 7. IC 4-33-2-17, AS AMENDED BY P.L.293-2019,
 33 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JULY 1, 2026]: Sec. 17. "Riverboat" means any of the following on
 35 which lawful gambling is authorized under this article:

36 (1) A self-propelled excursion boat that complies with
 37 IC 4-33-6-6(a) and is located in a county that is contiguous to
 38 Lake Michigan or the Ohio River.
 39 (2) A casino located in a historic hotel district.
 40 (3) A permanently moored craft operating from a county
 41 described in subdivision (1).
 42 (4) An inland casino operating under IC 4-33-6-24.



(7) A casino operated in Allen County under IC 4-33-6.8.

SECTION 8. IC 4-33-6-1, AS AMENDED BY P.L.293-2019,

SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 1. (a) The commission may issue to a person a license to own a riverboat subject to the numerical and geographical limitation of owner's licenses under this section and IC 4-33-4-17. Not more than ~~ten~~ (**10**) **eleven** (**11**) owner's licenses may be in effect at any time. Subject to subsection (d), those owner's licenses may be issued as follows:

- (1) Not more than two (2) licenses for not more than two (2) riverboats that operate in or from the city of Gary.
 - (2) One (1) license for a riverboat that operates from the city of Hammond.
 - (3) One (1) license for a riverboat that operates from the city of East Chicago.
 - (4) One (1) license for a city located in a county contiguous to Lake Michigan. However, this license may not be issued to a city described in subdivisions (1) through (3).
 - (5) A total of five (5) licenses for riverboats that operate upon the Ohio River from the following counties:
 - (A) Vanderburgh County.
 - (B) Harrison County.
 - (C) Switzerland County.
 - (D) Ohio County.
 - (E) Dearborn County.

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

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

(7) Not more than one (1) license for a riverboat that

operates as an inland casino in Allen County under IC 4-33-6.8.

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

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



3 (1) A licensed owner holding two licenses issued under
4 subsection (a)(1) must relinquish one (1) of the licenses under
5 section 4.5 of this chapter upon the commission's approval of the
6 licensed owner's request to relocate gaming operations under
7 section 4.5 of this chapter.

11 (3) The licensed owner who relinquishes a license under
12 subdivision (1) and section 4.5 of this chapter may operate two
13 (2) docked riverboats under a single license unless and until the
14 licensed owner begins gaming operations at a relocated inland
15 casino under section 4.5 of this chapter.

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

21 SECTION 9. IC 4-33-6-4.8 IS ADDED TO THE INDIANA CODE
22 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
23 1, 2026]: Sec. 4.8. (a) This section applies to the licensed owner of
24 an inland casino operated in Allen County under IC 4-33-6.8.

28 SECTION 10. IC 4-33-6-24, AS AMENDED BY P.L.293-2019,
29 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 JULY 1, 2026]: Sec. 24. (a) This section does not apply to:

38 site by public rights of way or railroad rights of way.
39 (c) A licensed owner may relocate the licensed owner's gaming
40 operation from a docked riverboat to an inland casino if the following
41 conditions are met:



(1) acquire part of the public rights-of-way or railroad rights-of-way to form a contiguous parcel with the property owned or leased by the licensed owner on February 1, 2015; and (2) subject to the other requirements of this section, situate an inland casino on the contiguous parcel formed under subdivision (1).

20 (e) The commission may impose any requirement upon a licensed
21 owner relocating gaming operations under this section.

(f) The number of gambling games offered by a licensed owner in an inland facility operated under this section may not exceed the greatest number of gambling games offered by the licensed owner in the licensed owner's docked riverboat since January 1, 2007.

26 SECTION 11. IC 4-33-6-25, AS AMENDED BY P.L.293-2019,
27 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
28 JULY 1, 2026]: Sec. 25. (a) This section does not apply to a riverboat
29 gaming operation relocated under section 24 of this chapter.

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).

41 (e) The number of gambling games offered by a licensed owner

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1 **of an inland casino operated in Allen County under IC 4-33-6.8**
 2 **may not exceed one thousand five hundred (1,500).**

3 SECTION 12. IC 4-33-6.8 IS ADDED TO THE INDIANA CODE
 4 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 5 JULY 1, 2026]:

6 **Chapter 6.8. Allen County Casino Operations**

7 **Sec. 1. As used in this chapter, "legislative body" has the**
 8 **meaning set forth in IC 36-1-2-9.**

9 **Sec. 2. (a) This section applies only to Allen County.**

10 **(b) The legislative body of the county may, at a public meeting**
 11 **for which public notice has been provided, adopt a resolution in**
 12 **support of allowing gaming operations to be conducted at an inland**
 13 **casino in Allen County.**

14 **(c) If the legislative body of the county adopts a resolution**
 15 **described in subsection (b), a person wishing to apply for an**
 16 **owner's license to conduct gaming operations at a location in Allen**
 17 **County shall, if the applicant's proposed inland casino would be**
 18 **located within a city or town in Allen County, submit to the**
 19 **legislative body of the city or town a request for a resolution in**
 20 **support of allowing gaming operations to be conducted at an inland**
 21 **casino in the city or town. The legislative body of the city or town**
 22 **may, at a public meeting for which public notice has been provided,**
 23 **adopt a resolution in support of allowing gaming operations to be**
 24 **conducted at an inland casino in the city or town.**

25 **(d) If the legislative body of the county, city, or town adopts a**
 26 **resolution under this section, the applicable legislative body shall**
 27 **provide a certified copy of the resolution to the commission.**

28 **Sec. 3. If the legislative body of the county adopts a resolution**
 29 **in support of inland casino gaming in Allen County under section**
 30 **2 of this chapter, the commission shall begin accepting applications**
 31 **and proposals for awarding a license to operate an inland casino in**
 32 **Allen County. The commission shall publish deadlines for**
 33 **submitting an application and proposal under this chapter on its**
 34 **website. An application and proposal must comply with the**
 35 **provisions of IC 4-33-6-2 and include any additional information**
 36 **required by the commission. The commission shall prescribe the**
 37 **form of the application and proposal for permission to operate an**
 38 **inland casino under this chapter.**

39 **Sec. 4. The commission shall review applications and proposals**
 40 **submitted under section 3 of this chapter and determine the**
 41 **suitability of each applicant. In determining suitability, the**
 42 **commission shall consider each applicant's financial integrity and**



1 **the applicant's ability to operate an inland casino. The commission**
2 **shall also consider the factors in IC 4-33-6-4. The commission may**
3 **not determine an applicant is suitable if the commission finds that**
4 **any of the provisions of IC 4-33-6-3 apply.**

5 **Sec. 5. (a) An application and proposal must include the**
6 **following information:**

- 7 **(1) The name of the applicant.**
 - 8 **(2) The street address of the applicant's proposed casino.**
 - 9 **(3) A copy of the:**
 - 10 **(A) resolution described in section 2(b) of this chapter;**
11 **and**
 - 12 **(B) if applicable, the resolution described in section 2(c)**
13 **of this chapter.**
 - 14 **(4) A description of the proposed gaming facilities and**
15 **proposed nongaming amenities, including any lodging**
16 **facilities, dining facilities, and retail facilities, at the**
17 **proposed casino.**
 - 18 **(5) The amounts the applicant will invest in the gaming**
19 **facilities and nongaming facilities at the proposed casino.**
 - 20 **(6) A proposed local development agreement with the county.**
 - 21 **(7) Evidence that the applicant's proposed casino will do the**
22 **following:**
 - 23 **(A) Enhance the credibility and integrity of gaming in**
24 **Indiana.**
 - 25 **(B) Promote employment and economic development in**
26 **the area surrounding the proposed casino.**
 - 27 **(C) Optimize the collection of tax revenue under this**
28 **article.**
 - 29 **(8) The applicant's plan for complying with IC 4-33-14 in the**
30 **construction and conduct of the applicant's proposed gaming**
31 **operations in Allen County.**
 - 32 **(9) The fee amount proposed by the applicant to be paid for**
33 **the issuance of the owner's license. The proposed fee amount**
34 **must be in an amount of at least fifty million dollars**
35 **(\$50,000,000).**
 - 36 **(b) A description of an applicant's proposed facilities**
37 **submitted under subsection (a)(4) is a public document. IC 4-33-5**
38 **applies to an applicant's application for the license and other**
39 **information submitted by the applicant.**
- 40 **Sec. 6. In determining the applicant best suited for an owner's**
41 **license, the commission shall consider:**
- 42 **(1) economic benefits;**



1 **(2) tax revenue;**
 2 **(3) the number of new jobs;**
 3 **(4) whether the applicant plans an investment of at least five**
 4 **hundred million dollars (\$500,000,000);**
 5 **(5) whether the applicant has a resolution of support from**
 6 **the legislative body of the unit in Allen County where it seeks**
 7 **to locate;**
 8 **(6) the financial stability of the applicant;**
 9 **(7) the applicant's history of community involvement; and**
 10 **(8) any other factor that the commission considers**
 11 **appropriate.**

12 **Sec. 7. The commission:**

13 **(1) may issue an owner's license to the person that the**
 14 **commission determines is best suited to hold the license and**
 15 **conduct gaming operations in Allen County;**
 16 **(2) shall require a person issued an owner's license under**
 17 **subdivision (1) to promptly deliver to the commission the fee**
 18 **in the amount proposed in the applicant's application and**
 19 **proposal under section 5(a)(9) of this chapter; and**
 20 **(3) may impose other requirements that the commission**
 21 **deems necessary and appropriate to protect the interests of**
 22 **the state and the person issued an owner's license under**
 23 **subdivision (1).**

24 **Sec. 8. The commission shall deposit the fee received under**
 25 **section 7 of this chapter in the state general fund.**

26 SECTION 13. IC4-33-12-1.5, AS AMENDED BY P.L.293-2019,
 27 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 JULY 1, 2026]: Sec. 1.5. (a) A supplemental wagering tax on the
 29 wagering occurring each day at a riverboat is imposed upon the
 30 licensed owner operating the riverboat.

31 (b) Except as provided in subsection (d), subsections (d) and (e),
 32 and subject to subsection (c), the amount of supplemental wagering tax
 33 imposed for a particular day is determined by multiplying the
 34 riverboat's adjusted gross receipts for that day by the quotient of:

35 (1) the total riverboat admissions tax that the riverboat's licensed
 36 owner paid beginning July 1, 2016, and ending June 30, 2017;
 37 divided by
 38 (2) the riverboat's adjusted gross receipts beginning July 1, 2016,
 39 and ending June 30, 2017.

40 (c) The quotient used under subsection (b) to determine the
 41 supplemental wagering tax liability of a licensed owner subject to
 42 subsection (b) may not exceed the following when expressed as a



1 percentage:

2 (1) Four percent (4%) before July 1, 2019.

3 (2) Three and five-tenths percent (3.5%) after June 30, 2019.

4 (d) The supplemental wagering tax liability of a licensed owner
5 operating an inland casino in Vigo County is equal to two and
6 nine-tenths percent (2.9%) of the riverboat's adjusted gross receipts for
7 the day.

8 **(e) The supplemental wagering tax liability of a licensed owner
9 operating an inland casino in Allen County is equal to three and
10 five-tenths percent (3.5%) of the riverboat's adjusted gross
11 receipts for the day.**

12 SECTION 14. IC 4-33-12-6, AS AMENDED BY P.L.104-2022,
13 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
14 JULY 1, 2026]: Sec. 6. (a) The department shall place in the state
15 general fund the tax revenue collected under this chapter.

16 (b) Except as provided by sections 8, **and** 8.5, **and** 8.7 of this
17 chapter, the treasurer of state shall quarterly pay the following
18 amounts:

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

23 (A) the city in which the riverboat is located, if the city:
24 (i) is located in a county having a population of more
25 than one hundred twelve thousand (112,000) and less
26 than one hundred twenty thousand (120,000); or
27 (ii) is contiguous to the Ohio River and is the largest
28 city in the county; and

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

31 (2) Except as provided in section 9(k) of this chapter, thirty-three
32 and one-third percent (33 1/3%) of the admissions tax and
33 supplemental wagering tax collected by the licensed owner
34 during the quarter shall be paid to the county in which the
35 riverboat is located. In the case of a county described in
36 subdivision (1)(B), this thirty-three and one-third percent (33
37 1/3%) of the admissions tax and supplemental wagering tax is in
38 addition to the thirty-three and one-third percent (33 1/3%)
39 received under subdivision (1)(B).

40 (3) Except as provided in section 9(k) of this chapter, three and
41 thirty-three hundredths percent (3.33%) of the admissions tax
42 and supplemental wagering tax collected by the licensed owner



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

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

16 (6) Twenty-one and six hundred sixty-seven thousandths percent
17 (21.667%) of the admissions tax and supplemental wagering tax
18 collected by the licensed owner during the quarter shall be paid
19 to the state general fund.

20 SECTION 15. IC 4-33-12-8.7 IS ADDED TO THE INDIANA
21 CODE AS A NEW SECTION TO READ AS FOLLOWS
22 [EFFECTIVE JULY 1, 2026]: **Sec. 8.7. (a) This section applies only**
23 **to tax revenue collected from an inland casino located in Allen**
24 **County.**

33 subsection (b).

34 (1) must be paid to the fiscal officer of the unit and may be
35 deposited in the unit's general fund or a riverboat fund
36 established by the city or county under IC 36-1-8-9, or both;
37 (2) may not be used to reduce the unit's maximum levy under
38 IC 6-1.1-18.5 but may be used at the discretion of the unit to
39 reduce the property tax levy of the unit for a particular year;
40 (3) may be used for any legal or corporate purpose of the
41 unit, including the pledge of money to bonds, leases, or other
42 obligations under IC 5-1-14-4; and

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(4) is considered miscellaneous revenue.

SECTION 16. IC 4-33-13-5, AS AMENDED BY P.L.9-2024, SECTION 109, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 5. (a) This subsection does not apply to tax revenue remitted by an operating agent operating a riverboat in a historic hotel district. Excluding funds that are appropriated in the biennial budget act from the state gaming fund to the commission for purposes of administering this article, each month the state comptroller shall distribute the tax revenue deposited in the state gaming fund under this chapter to the following:

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

13 (A) Before July 1, 2021, the first thirty-three million dollars
14 (\$33,000,000) of tax revenues collected under this chapter
15 shall be set aside for revenue sharing under subsection (d).

16 (B) After June 30, 2021, if the total adjusted gross receipts
17 received by licensees from gambling games authorized
18 under this article during the preceding state fiscal year is
19 equal to or greater than the total adjusted gross receipts
20 received by licensees from gambling games authorized
21 under this article during the state fiscal year ending June 30,
22 2020, the first thirty-three million dollars (\$33,000,000) of
23 tax revenues collected under this chapter shall be set aside
24 for revenue sharing under subsection (d).

25 (C) After June 30, 2021, if the total adjusted gross receipts
26 received by licensees from gambling games authorized
27 under this article during the preceding state fiscal year is
28 less than the total adjusted gross receipts received by
29 licensees from gambling games authorized under this article
30 during the state year ending June 30, 2020, an amount equal
31 to the first thirty-three million dollars (\$33,000,000) of tax
32 revenues collected under this chapter multiplied by the
33 result of:

34 (i) the total adjusted gross receipts received by
35 licensees from gambling games authorized under this
36 article during the preceding state fiscal year; divided
37 by
38 (ii) the total adjusted gross receipts received by
39 licensees from gambling games authorized under this
40 article during the state fiscal year ending June 30,
41 2020;



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

2 (2) Subject to subsection (c), twenty-five percent (25%) of the

3 remaining tax revenue remitted by each licensed owner shall be

4 paid:

5 (A) to the city in which the riverboat is located or that is

6 designated as the home dock of the riverboat from which

7 the tax revenue was collected, in the case of:

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

9 (ii) a city located in Lake County **or Allen County**; or

10 (iii) Terre Haute; or

11 (B) to the county that is designated as the home dock of the

12 riverboat from which the tax revenue was collected, in the

13 case of a riverboat that is not located in a city described in

14 clause (A) or whose home dock is not in a city described in

15 clause (A).

16 (3) The remainder of the tax revenue remitted by each licensed

17 owner shall be paid to the state general fund. In each state fiscal

18 year, the state comptroller shall make the transfer required by

19 this subdivision on or before the fifteenth day of the month based

20 on revenue received during the preceding month for deposit in

21 the state gaming fund. Specifically, the state comptroller may

22 transfer the tax revenue received by the state in a month to the

23 state general fund in the immediately following month according

24 to this subdivision.

25 (b) This subsection applies only to tax revenue remitted by an

26 operating agent operating a riverboat in a historic hotel district after

27 June 30, 2019. Excluding funds that are appropriated in the biennial

28 budget act from the state gaming fund to the commission for purposes

29 of administering this article, each month the state comptroller shall

30 distribute the tax revenue remitted by the operating agent under this

31 chapter as follows:

32 (1) For state fiscal years beginning after June 30, 2019, but

33 ending before July 1, 2021, fifty-six and five-tenths percent

34 (56.5%) shall be paid to the state general fund.

35 (2) For state fiscal years beginning after June 30, 2021, fifty-six

36 and five-tenths percent (56.5%) shall be paid as follows:

37 (A) Sixty-six and four-tenths percent (66.4%) shall be paid

38 to the state general fund.

39 (B) Thirty-three and six-tenths percent (33.6%) shall be

40 paid to the West Baden Springs historic hotel preservation

41 and maintenance fund established by IC 36-7-11.5-11(b).



1 However, if:

- 2 (i) at any time the balance in that fund exceeds
 3 twenty-five million dollars (\$25,000,000); or
 4 (ii) in any part of a state fiscal year in which the
 5 operating agent has received at least one hundred
 6 million dollars (\$100,000,000) of adjusted gross
 7 receipts;

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

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

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

- 14 (i) Fifty percent (50%) to the fiscal officer of the town
 15 of French Lick.
 16 (ii) Fifty percent (50%) to the fiscal officer of the town
 17 of West Baden Springs.

18 (B) Fourteen and eight-tenths percent (14.8%) shall be paid
 19 to the county treasurer of Orange County for distribution
 20 among the school corporations in the county. The governing
 21 bodies for the school corporations in the county shall
 22 provide a formula for the distribution of the money received
 23 under this clause among the school corporations by joint
 24 resolution adopted by the governing body of each of the
 25 school corporations in the county. Money received by a
 26 school corporation under this clause must be used to
 27 improve the educational attainment of students enrolled in
 28 the school corporation receiving the money. Not later than
 29 the first regular meeting in the school year of a governing
 30 body of a school corporation receiving a distribution under
 31 this clause, the superintendent of the school corporation
 32 shall submit to the governing body a report describing the
 33 purposes for which the receipts under this clause were used
 34 and the improvements in educational attainment realized
 35 through the use of the money. The report is a public record.

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

38 (D) Five and three-tenths percent (5.3%) shall be
 39 distributed quarterly to the county treasurer of Dubois
 40 County for appropriation by the county fiscal body after
 41 receiving a recommendation from the county executive. The



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

7 (E) Five and three-tenths percent (5.3%) shall be distributed
8 quarterly to the county treasurer of Crawford County for
9 appropriation by the county fiscal body after receiving a
10 recommendation from the county executive. The county
11 fiscal body for the receiving county shall provide for the
12 distribution of the money received under this clause to one
13 (1) or more taxing units (as defined in IC 6-1.1-1-21) in the
14 county under a formula established by the county fiscal
15 body after receiving a recommendation from the county
16 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
22 paid to the Indiana economic development corporation
23 established by IC 5-28-3-1 for transfer as follows:

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

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

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1 To the extent possible, the Indiana economic development
 2 corporation shall provide for the transfer under item (i) to
 3 be made in four (4) equal installments. However, an amount
 4 sufficient to meet current obligations to retire or refinance
 5 indebtedness or leases for which tax revenues under this
 6 section were pledged before January 1, 2015, by the Orange
 7 County development commission shall be paid to the
 8 Orange County development commission before making
 9 distributions to the South Central Indiana Regional
 10 Economic Development Corporation and Radius Indiana or
 11 their successor entities or partnerships. The amount paid to
 12 the Orange County development commission shall
 13 proportionally reduce the amount payable to the South
 14 Central Indiana Regional Economic Development
 15 Corporation and Radius Indiana or their successor entities
 16 or partnerships.

17 (c) This subsection does not apply to tax revenue remitted by an
 18 inland casino operating in Vigo County **or Allen County**. For each city
 19 and county receiving money under subsection (a)(2), the state
 20 comptroller shall determine the total amount of money paid by the state
 21 comptroller to the city or county during the state fiscal year 2002. The
 22 amount determined is the base year revenue for the city or county. The
 23 state comptroller shall certify the base year revenue determined under
 24 this subsection to the city or county. The total amount of money
 25 distributed to a city or county under this section during a state fiscal
 26 year may not exceed the entity's base year revenue. For each state fiscal
 27 year, the state comptroller shall pay that part of the riverboat wagering
 28 taxes that:

29 (1) exceeds a particular city's or county's base year revenue; and
 30 (2) would otherwise be due to the city or county under this
 31 section;

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

33 (d) Except as provided in subsections (k) and (l), before August 15
 34 of each year, the state comptroller shall distribute the wagering taxes
 35 set aside for revenue sharing under subsection (a)(1) to the county
 36 treasurer of each county that does not have a riverboat according to the
 37 ratio that the county's population bears to the total population of the
 38 counties that do not have a riverboat. Except as provided in subsection
 39 (g), the county auditor shall distribute the money received by the
 40 county under this subsection as follows:

41 (1) To each city located in the county according to the ratio the



1 city's population bears to the total population of the county.
2 (2) To each town located in the county according to the ratio the
3 town's population bears to the total population of the county.
4 (3) After the distributions required in subdivisions (1) and (2)
5 are made, the remainder shall be retained by the county.
6 (e) Money received by a city, town, or county under subsection (d)
7 or (g) may be used for any of the following purposes:
8 (1) To reduce the property tax levy of the city, town, or county
9 for a particular year (a property tax reduction under this
10 subdivision does not reduce the maximum levy of the city, town,
11 or county under IC 6-1.1-18.5).
12 (2) For deposit in a special fund or allocation fund created under
13 IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and
14 IC 36-7-30 to provide funding for debt repayment.
15 (3) To fund sewer and water projects, including storm water
16 management projects.
17 (4) For police and fire pensions.
18 (5) To carry out any governmental purpose for which the money
19 is appropriated by the fiscal body of the city, town, or county.
20 Money used under this subdivision does not reduce the property
21 tax levy of the city, town, or county for a particular year or
22 reduce the maximum levy of the city, town, or county under
23 IC 6-1.1-18.5.
24 (f) This subsection does not apply to an inland casino operating in
25 **Vigo County or Allen County.** Before July 15 of each year, the state
26 comptroller shall determine the total amount of money distributed to an
27 entity under IC 4-33-12-6 or IC 4-33-12-8 during the preceding state
28 fiscal year. If the state comptroller determines that the total amount of
29 money distributed to an entity under IC 4-33-12-6 or IC 4-33-12-8
30 during the preceding state fiscal year was less than the entity's base
31 year revenue (as determined under IC 4-33-12-9), the state comptroller
32 shall make a supplemental distribution to the entity from taxes
33 collected under this chapter and deposited into the state general fund.
34 Except as provided in subsection (h), the amount of an entity's
35 supplemental distribution is equal to:
36 (1) the entity's base year revenue (as determined under
37 IC 4-33-12-9); minus
38 (2) the sum of:
39 (A) the total amount of money distributed to the entity and
40 constructively received by the entity during the preceding
41 state fiscal year under IC 4-33-12-6 or IC 4-33-12-8; plus

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(B) the amount of any admissions taxes deducted under IC 6-3.1-20-7.

(g) This subsection applies only to Marion County. The county auditor shall distribute the money received by the county under subsection (d) as follows:

(1) To each city, other than the consolidated city, located in the county according to the ratio that the city's population bears to the total population of the county.

(2) To each town located in the county according to the ratio that the town's population bears to the total population of the county.

(3) After the distributions required in subdivisions (1) and (2) are made, the remainder shall be paid in equal amounts to the consolidated city and the county.

(h) This subsection does not apply to an inland casino operating in Vigo County **or Allen County**. This subsection applies to a supplemental distribution made after June 30, 2017. The maximum amount of money that may be distributed under subsection (f) in a state fiscal year is equal to the following:

(1) Before July 1, 2021, forty-eight million dollars (\$48,000,000).

(2) After June 30, 2021, if the total adjusted gross receipts received by licensees from gambling games authorized under this article during the preceding state fiscal year is equal to or greater than the total adjusted gross receipts received by licensees from gambling games authorized under this article during the state fiscal year ending June 30, 2020, the maximum amount is forty-eight million dollars (\$48,000,000).

(3) After June 30, 2021, if the total adjusted gross receipts received by licensees from gambling games authorized under this article during the preceding state fiscal year is less than the total adjusted gross receipts received by licensees from gambling games authorized under this article during the state fiscal year ending June 30, 2020, the maximum amount is equal to the result of:

(A) forty-eight million dollars (\$48,000,000); multiplied by
(B) the result of:

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

(ii) the total adjusted gross receipts received by



1 licensees from gambling games authorized under this
2 article during the state fiscal year ending June 30,
3 2020.

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

18 (1) the remaining amount of the supplemental distribution; or
19 (2) the difference, if any, between:
20 (A) three million five hundred thousand dollars
21 (\$3,500,000); minus
22 (B) the amount of admissions taxes constructively received
23 by the unit in the previous state fiscal year.

24 The state comptroller shall distribute the amounts deducted under this
25 subsection to the northwest Indiana redevelopment authority
26 established under IC 36-7.5-2-1 for deposit in the development
27 authority revenue fund established under IC 36-7.5-4-1.

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

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

36 (2) may not be used to reduce the maximum levy under
37 IC 6-1.1-18.5 of a county, city, or town or the maximum tax rate
38 of a school corporation, but, except as provided in subsection
39 (b)(3)(B), may be used at the discretion of the political
40 subdivision to reduce the property tax levy of the county, city, or
41 town for a particular year;



5 (4) is considered miscellaneous revenue.

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

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

