

PRINTING CODE. Deletions appear in ~~this style type~~. Insertions appear in this style type. Typeface changes are shown in **this** **style** **type** or in **this** **style** **type**.

HOUSE BILL No. 1038

Proposed Changes to introduced printing by AM103808

DIGEST OF PROPOSED AMENDMENT

Pari-mutuel wagering. Authorizes a permit holder to operate historical horse racing machines at a satellite facility to conduct and supervise pari-mutuel wagers on historic horse races. Provides that certain requirements concerning local approval do not apply to the relocation of a satellite facility to another location in the same county in which the satellite facility operates.

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
16 (3) in which wagers are pooled in a pari-mutuel wagering
17 pool.

18 SECTION 3. IC 4-31-2.1-25, AS ADDED BY P.L.105-2022,

2026

IN 1038—LS 6386/DI 125



DOCUMENT HAS NOT BEEN CHECKED FOR ACCURACY

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

7 SECTION 4. IC 4-31-4-0.5 IS ADDED TO THE INDIANA CODE
 8 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 9 1, 2026]: Sec. 0.5. The requirements under this chapter do not
 10 apply to the relocation of a satellite facility to another location in
 11 the same county in which the satellite facility operates.

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

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

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

28 (3) Sale of food and beverages.

29 (4) Advertising and promotion.

30 (5) All other related activities.

31 (b) A permit holder authorized to operate a satellite facility may
 32 use an approved limited mobile gaming system to accept pari-mutuel
 33 wagers on horse racing at the satellite facility in accordance with
 34 IC 4-31-7-10.

35 (c) A permit holder authorized to operate a satellite facility may
 36 accept and transmit pari-mutuel wagers on races conducted at a
 37 racetrack that has entered into a simulcasting contract with the permit
 38 holder even if the races are conducted during a time when the satellite
 39 facility is not open.

40 (d) Subject to rules adopted by the commission, a permit
 41 holder is authorized to operate historical horse racing machines at
 42 a satellite facility to conduct and supervise pari-mutuel wagers on



1 **historic horse races.**

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

12 (1) another place other than that provided and designated by the
 13 person; or
 14 (2) another method or system of betting or wagering.

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

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

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

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

- 32 (1) A self-propelled excursion boat that complies with
 33 IC 4-33-6-6(a) and is located in a county that is contiguous to
 34 Lake Michigan or the Ohio River.
- 35 (2) A casino located in a historic hotel district.
- 36 (3) A permanently moored craft operating from a county
 37 described in subdivision (1).
- 38 (4) An inland casino operating under IC 4-33-6-24.
- 39 (5) A casino operated in Gary under IC 4-33-6-4.5.
- 40 (6) A casino operated in Vigo County under IC 4-33-6.7.
- 41 **(7) A casino operated in Allen County under IC 4-33-6.8.**

42 SECTION ~~43~~⁴²[8]. IC 4-33-6-1, AS AMENDED BY



1 P.L.293-2019, SECTION 10, IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 1. (a) The commission
 3 may issue to a person a license to own a riverboat subject to the
 4 numerical and geographical limitation of owner's licenses under this
 5 section and IC 4-33-4-17. Not more than ~~ten~~ (10) **eleven** (11) owner's
 6 licenses may be in effect at any time. Subject to subsection (d), those
 7 owner's licenses may be issued as follows:

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

24 The commission may not issue a license to an applicant if the
 25 issuance of the license would result in more than one (1)
 26 riverboat operating from a county described in this subdivision.
 27 (6) Not more than one (1) license for a riverboat that operates as
 28 an inland casino in Vigo County under IC 4-33-6.7.

29 **(7) Not more than one (1) license for a riverboat that
 30 operates as an inland casino in Allen County under
 31 IC 4-33-6.8.**

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

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

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

41 (1) A licensed owner holding two licenses issued under
 42 subsection (a)(1) must relinquish one (1) of the licenses under



1 section 4.5 of this chapter upon the commission's approval of the
 2 licensed owner's request to relocate gaming operations under
 3 section 4.5 of this chapter.

4 (2) An owner's license relinquished under subdivision (1) and
 5 section 4.5 of this chapter may not be reissued with respect to
 6 gaming operations in Gary.

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

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

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

22 **(b) A licensed owner described in subsection (a) shall enter**
 23 **into a development agreement (as defined in IC 4-33-23-2) with**
 24 **Allen County.**

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

29 (1) gaming operations relocated under section 4.5 of this
 30 chapter; or

31 (2) an inland casino operated in:

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

33 (B) **Allen County under IC 4-33-6.8.**

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

37 (c) A licensed owner may relocate the licensed owner's gaming
 38 operation from a docked riverboat to an inland casino if the following
 39 conditions are met:

40 (1) Except as provided in subsection (d), the casino is located on
 41 property that the licensed owner owned or leased and used in the
 42 conduct of the licensed owner's gaming operations on February



1, 2015.

2 (2) The casino is located on property adjacent to the dock site of
3 the licensed owner's riverboat.

4 (3) The casino complies with all applicable building codes and
5 any safety requirements imposed by the commission.

6 (4) The commission approves the relocation of the licensed
7 owner's gaming operation.

11 (1) acquire part of the public rights-of-way or railroad
12 rights-of-way to form a contiguous parcel with the property
13 owned or leased by the licensed owner on February 1, 2015; and
14 (2) subject to the other requirements of this section, situate an
15 inland casino on the contiguous parcel formed under subdivision
16 (1).

17 (e) The commission may impose any requirement upon a licensed
18 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.

23 SECTION ~~←5~~[11]. IC 4-33-6-25, AS AMENDED BY
24 P.L.293-2019, SECTION 19, IS AMENDED TO READ AS
25 FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 25. (a) This section
26 does not apply to a riverboat gaming operation relocated under section
27 24 of this chapter.

28 (b) Except as provided in subsections (c) and (d), the number of
29 gambling games offered by a licensed owner or operating agent within
30 the riverboat operated by the licensed owner or operating agent may
31 not exceed the greatest number of gambling games offered by the
32 licensed owner or operating agent since January 1, 2007.

33 (c) The number of gambling games offered by a licensed owner
34 operating under a license described in section 1(a)(1) of this chapter
35 may not exceed two thousand seven hundred sixty-four (2,764).

36 (d) The number of gambling games offered by a licensed owner of
37 an inland casino operated in Vigo County under IC 4-33-6.7 may not
38 exceed one thousand five hundred (1,500).

42 SECTION ~~↔~~[12]. IC 4-33-6.8 IS ADDED TO THE INDIANA

2026

IN 1038—LS 6386/DI 125



DOCUMENT HAS NOT BEEN CHECKED FOR ACCURACY

1 CODE AS A NEW CHAPTER TO READ AS FOLLOWS
 2 [EFFECTIVE JULY 1, 2026]:

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

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

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

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

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

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

25 **Sec. 3. If the legislative body of the county adopts a resolution**
 26 **in support of inland casino gaming in Allen County under section**
 27 **2 of this chapter, the commission shall begin accepting applications**
 28 **and proposals for awarding a license to operate an inland casino in**
 29 **Allen County. The commission shall publish deadlines for**
 30 **submitting an application and proposal under this chapter on its**
 31 **website. An application and proposal must comply with the**
 32 **provisions of IC 4-33-6-2 and include any additional information**
 33 **required by the commission. The commission shall prescribe the**
 34 **form of the application and proposal for permission to operate an**
 35 **inland casino under this chapter.**

36 **Sec. 4. The commission shall review applications and proposals**
 37 **submitted under section 3 of this chapter and determine the**
 38 **suitability of each applicant. In determining suitability, the**
 39 **commission shall consider each applicant's financial integrity and**
 40 **the applicant's ability to operate an inland casino. The commission**
 41 **shall also consider the factors in IC 4-33-6-4. The commission may**
 42 **not determine an applicant is suitable if the commission finds that**

2026

IN 1038—LS 6386/DI 125



DOCUMENT HAS NOT BEEN CHECKED FOR ACCURACY

1 any of the provisions of IC 4-33-6-3 apply.

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

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

37 Sec. 6. In determining the applicant best suited for an owner's

38 license, the commission shall consider:

- 39 (1) economic benefits;
- 40 (2) tax revenue;
- 41 (3) the number of new jobs;
- 42 (4) whether the applicant plans an investment of at least five



hundred million dollars (\$500,000,000);

(5) whether the applicant has a resolution of support from the legislative body of the unit in Allen County where it seeks to locate;

(6) the financial stability of the applicant;

(7) the applicant's history of community involvement; and

(8) any other factor that the commission considers appropriate.

Sec. 7. The commission:

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

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

SECTION ~~13~~¹³. IC 4-33-12-1.5, AS AMENDED BY P.L.293-2019, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 1.5. (a) A supplemental wagering tax on the wagering occurring each day at a riverboat is imposed upon the licensed owner operating the riverboat.

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

(1) the total riverboat admissions tax that the riverboat's licensed owner paid beginning July 1, 2016, and ending June 30, 2017; divided by

(2) the riverboat's adjusted gross receipts beginning July 1, 2016, and ending June 30, 2017.

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

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

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

2026

IN 1038—LS 6386/DI 125



DOCUMENT HAS NOT BEEN CHECKED FOR ACCURACY

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

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

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

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

36 received under subdivision (1)(B).
37 (3) Except as provided in section 9(k) of this chapter, three and
38 thirty-three hundredths percent (3.33%) of the admissions tax
39 and supplemental wagering tax collected by the licensed owner
40 during the quarter shall be paid to the county convention and
41 visitors bureau or promotion fund for the county in which the
42 riverboat is located.

2026

IN 1038—LS 6386/DI 125



DOCUMENT HAS NOT BEEN CHECKED FOR ACCURACY

(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.

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

13 (6) Twenty-one and six hundred sixty-seven thousandths percent
14 (21.667%) of the admissions tax and supplemental wagering tax
15 collected by the licensed owner during the quarter shall be paid
16 to the state general fund.

17 SECTION ~~9~~[15]. IC 4-33-12-8.7 IS ADDED TO THE
18 INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS
19 [EFFECTIVE JULY 1, 2026]: **Sec. 8.7. (a) This section applies only**
20 **to tax revenue collected from an inland casino located in Allen**
21 **County.**

25 (1) Fifty percent (50%) to the city in which the casino
26 conducts gaming operations.

27 (2) Fifty percent (50%) to Allen County.

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

2026

IN 1038—LS 6386/DI 125



DOCUMENT HAS NOT BEEN CHECKED FOR ACCURACY

1 [EFFECTIVE JULY 1, 2026]: Sec. 5. (a) This subsection does not
 2 apply to tax revenue remitted by an operating agent operating a
 3 riverboat in a historic hotel district. Excluding funds that are
 4 appropriated in the biennial budget act from the state gaming fund to
 5 the commission for purposes of administering this article, each month
 6 the state comptroller shall distribute the tax revenue deposited in the
 7 state gaming fund under this chapter to the following:

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

10 (A) Before July 1, 2021, the first thirty-three million dollars
 11 (\$33,000,000) of tax revenues collected under this chapter
 12 shall be set aside for revenue sharing under subsection (d).

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

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

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

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

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

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

2026

IN 1038—LS 6386/DI 125



DOCUMENT HAS NOT BEEN CHECKED FOR ACCURACY

1 (A) to the city in which the riverboat is located or that is
 2 designated as the home dock of the riverboat from which
 3 the tax revenue was collected, in the case of:
 4 (i) a city described in IC 4-33-12-6(b)(1)(A);
 5 (ii) a city located in Lake County **or Allen County**; or
 6 (iii) Terre Haute; or
 7 (B) to the county that is designated as the home dock of the
 8 riverboat from which the tax revenue was collected, in the
 9 case of a riverboat that is not located in a city described in
 10 clause (A) or whose home dock is not in a city described in
 11 clause (A).
 12 (3) The remainder of the tax revenue remitted by each licensed
 13 owner shall be paid to the state general fund. In each state fiscal
 14 year, the state comptroller shall make the transfer required by
 15 this subdivision on or before the fifteenth day of the month based
 16 on revenue received during the preceding month for deposit in
 17 the state gaming fund. Specifically, the state comptroller may
 18 transfer the tax revenue received by the state in a month to the
 19 state general fund in the immediately following month according
 20 to this subdivision.
 21 (b) This subsection applies only to tax revenue remitted by an
 22 operating agent operating a riverboat in a historic hotel district after
 23 June 30, 2019. Excluding funds that are appropriated in the biennial
 24 budget act from the state gaming fund to the commission for purposes
 25 of administering this article, each month the state comptroller shall
 26 distribute the tax revenue remitted by the operating agent under this
 27 chapter as follows:
 28 (1) For state fiscal years beginning after June 30, 2019, but
 29 ending before July 1, 2021, fifty-six and five-tenths percent
 30 (56.5%) shall be paid to the state general fund.
 31 (2) For state fiscal years beginning after June 30, 2021, fifty-six
 32 and five-tenths percent (56.5%) shall be paid as follows:
 33 (A) Sixty-six and four-tenths percent (66.4%) shall be paid
 34 to the state general fund.
 35 (B) Thirty-three and six-tenths percent (33.6%) shall be
 36 paid to the West Baden Springs historic hotel preservation
 37 and maintenance fund established by IC 36-7-11.5-11(b).
 38 However, if:
 39 (i) at any time the balance in that fund exceeds
 40 twenty-five million dollars (\$25,000,000); or
 41 (ii) in any part of a state fiscal year in which the
 42 operating agent has received at least one hundred



1 million dollars (\$100,000,000) of adjusted gross
 2 receipts;
 3 the amount described in this clause shall be paid to the state
 4 general fund for the remainder of the state fiscal year.
 5 (3) Forty-three and five-tenths percent (43.5%) shall be paid as
 6 follows:
 7 (A) Twenty-two and four-tenths percent (22.4%) shall be
 8 paid as follows:
 9 (i) Fifty percent (50%) to the fiscal officer of the town
 10 of French Lick.
 11 (ii) Fifty percent (50%) to the fiscal officer of the town
 12 of West Baden Springs.
 13 (B) Fourteen and eight-tenths percent (14.8%) shall be paid
 14 to the county treasurer of Orange County for distribution
 15 among the school corporations in the county. The governing
 16 bodies for the school corporations in the county shall
 17 provide a formula for the distribution of the money received
 18 under this clause among the school corporations by joint
 19 resolution adopted by the governing body of each of the
 20 school corporations in the county. Money received by a
 21 school corporation under this clause must be used to
 22 improve the educational attainment of students enrolled in
 23 the school corporation receiving the money. Not later than
 24 the first regular meeting in the school year of a governing
 25 body of a school corporation receiving a distribution under
 26 this clause, the superintendent of the school corporation
 27 shall submit to the governing body a report describing the
 28 purposes for which the receipts under this clause were used
 29 and the improvements in educational attainment realized
 30 through the use of the money. The report is a public record.
 31 (C) Thirteen and one-tenth percent (13.1%) shall be paid to
 32 the county treasurer of Orange County.
 33 (D) Five and three-tenths percent (5.3%) shall be
 34 distributed quarterly to the county treasurer of Dubois
 35 County for appropriation by the county fiscal body after
 36 receiving a recommendation from the county executive. The
 37 county fiscal body for the receiving county shall provide for
 38 the distribution of the money received under this clause to
 39 one (1) or more taxing units (as defined in IC 6-1.1-1-21) in
 40 the county under a formula established by the county fiscal
 41 body after receiving a recommendation from the county
 42 executive.



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

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

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

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

18 (i) Beginning after December 31, 2017, ten percent
 19 (10%) of the amount transferred under this clause in
 20 each calendar year shall be transferred to the South
 21 Central Indiana Regional Economic Development
 22 Corporation or a successor entity or partnership for
 23 economic development for the purpose of recruiting
 24 new business to Orange County as well as promoting
 25 the retention and expansion of existing businesses in
 26 Orange County.

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

36 To the extent possible, the Indiana economic development
 37 corporation shall provide for the transfer under item (i) to
 38 be made in four (4) equal installments. However, an amount
 39 sufficient to meet current obligations to retire or refinance
 40 indebtedness or leases for which tax revenues under this
 41 section were pledged before January 1, 2015, by the Orange
 42 County development commission shall be paid to the



Orange County development commission before making distributions to the South Central Indiana Regional Economic Development Corporation and Radius Indiana or their successor entities or partnerships. The amount paid to the Orange County development commission shall proportionally reduce the amount payable to the South Central Indiana Regional Economic Development Corporation and Radius Indiana or their successor entities or partnerships.

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

22 (1) exceeds a particular city's or county's base year revenue; and
23 (2) would otherwise be due to the city or county under this
24 section;
25 to the state general fund instead of to the city or county.

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

34 (1) To each city located in the county according to the ratio the
35 city's population bears to the total population of the county.
36 (2) To each town located in the county according to the ratio the
37 town's population bears to the total population of the county.
38 (3) After the distributions required in subdivisions (1) and (2)
39 are made, the remainder shall be retained by the county.

2026

IN 1038—LS 6386/DI 125



DOCUMENT HAS NOT BEEN CHECKED FOR ACCURACY

1 for a particular year (a property tax reduction under this
 2 subdivision does not reduce the maximum levy of the city, town,
 3 or county under IC 6-1.1-18.5).

4 (2) For deposit in a special fund or allocation fund created under
 5 IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and
 6 IC 36-7-30 to provide funding for debt repayment.

7 (3) To fund sewer and water projects, including storm water
 8 management projects.

9 (4) For police and fire pensions.

10 (5) To carry out any governmental purpose for which the money
 11 is appropriated by the fiscal body of the city, town, or county.
 12 Money used under this subdivision does not reduce the property
 13 tax levy of the city, town, or county for a particular year or
 14 reduce the maximum levy of the city, town, or county under
 15 IC 6-1.1-18.5.

16 (f) This subsection does not apply to an inland casino operating in
 17 Vigo County **or Allen County**. Before July 15 of each year, the state
 18 comptroller shall determine the total amount of money distributed to an
 19 entity under IC 4-33-12-6 or IC 4-33-12-8 during the preceding state
 20 fiscal year. If the state comptroller determines that the total amount of
 21 money distributed to an entity under IC 4-33-12-6 or IC 4-33-12-8
 22 during the preceding state fiscal year was less than the entity's base
 23 year revenue (as determined under IC 4-33-12-9), the state comptroller
 24 shall make a supplemental distribution to the entity from taxes
 25 collected under this chapter and deposited into the state general fund.
 26 Except as provided in subsection (h), the amount of an entity's
 27 supplemental distribution is equal to:
 28 (1) the entity's base year revenue (as determined under
 29 IC 4-33-12-9); minus
 30 (2) the sum of:
 31 (A) the total amount of money distributed to the entity and
 32 constructively received by the entity during the preceding
 33 state fiscal year under IC 4-33-12-6 or IC 4-33-12-8; plus
 34 (B) the amount of any admissions taxes deducted under
 35 IC 6-3.1-20-7.

36 (g) This subsection applies only to Marion County. The county
 37 auditor shall distribute the money received by the county under
 38 subsection (d) as follows:
 39 (1) To each city, other than the consolidated city, located in the
 40 county according to the ratio that the city's population bears to
 41 the total population of the county.
 42 (2) To each town located in the county according to the ratio that



1 the town's population bears to the total population of the county.
 2 (3) After the distributions required in subdivisions (1) and (2)
 3 are made, the remainder shall be paid in equal amounts to the
 4 consolidated city and the county.

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

10 (1) Before July 1, 2021, forty-eight million dollars
 11 (\$48,000,000).

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

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

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

28 (i) the total adjusted gross receipts received by
 29 licensees from gambling games authorized under this
 30 article during the preceding state fiscal year; divided
 31 by
 32 (ii) the total adjusted gross receipts received by
 33 licensees from gambling games authorized under this
 34 article during the state fiscal year ending June 30,
 35 2020.

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



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

- (1) the remaining amount of the supplemental distribution; or
- (2) the difference, if any, between:

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

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

14 The state comptroller shall distribute the amounts deducted under this
15 subsection to the northwest Indiana redevelopment authority
16 established under IC 36-7.5-2-1 for deposit in the development
17 authority revenue fund established under IC 36-7.5-4-1.

(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;

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

town for a particular year;

(3) except as provided in subsection (b)(3)(B), may be used for any legal or corporate purpose of the political subdivision, including the pledge of money to bonds, leases, or other obligations under IC 5-1-14-4; and

(4) is considered miscellaneous revenue.

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



1 five-tenths percent (3.5%). The amount deposited under this
2 subsection, in each riverboat's account, is proportionate to the
3 supplemental wagering tax received from that riverboat under
4 IC 4-33-12-1.5 in the month of July. The amount deposited under this
5 subsection must be distributed in the same manner as the supplemental
6 wagering tax collected under IC 4-33-12-1.5. This subsection expires
7 June 30, 2021.

8 (l) After June 30, 2021, the amount of wagering taxes that would
9 otherwise be distributed to South Bend under subsection (d) shall be
10 withheld and deposited in the state general fund.[\[L\]](#)

11 [\[L\]](#)

M

a

r

k

u

p

2026

IN 1038—LS 6386/DI 125



DOCUMENT HAS NOT BEEN CHECKED FOR ACCURACY