
HOUSE BILL No. 1038

AM103810 has been incorporated into January 22, 2026 printing.

Synopsis: Relocation of gaming operations.

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January 22, 2026

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 4-33-2-17, AS AMENDED BY P.L.293-2019,
2 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: Sec. 17. "Riverboat" means any of the following
4 on which lawful gambling is authorized under this article:

5 (1) A self-propelled excursion boat that complies with
6 IC 4-33-6-6(a) and is located in a county that is contiguous to
7 Lake Michigan or the Ohio River.
8 (2) A casino located in a historic hotel district.
9 (3) A permanently moored craft operating from a county
10 described in subdivision (1).
11 (4) An inland casino operating under IC 4-33-6-24.
12 (5) A casino operated in Gary under IC 4-33-6-4.5.
13 (6) A casino operated in Vigo County under IC 4-33-6.7.
14 (7) **A casino operated in Allen County, DeKalb County, or**
15 **Steuben County under IC 4-33-6.8.**

16 SECTION 2. IC 4-33-6-1, AS AMENDED BY P.L.293-2019,
17 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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

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

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

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

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

35 (c) **Except as provided in IC 4-33-6.8**, a person holding an
 36 owner's license may not move the person's riverboat from the county in
 37 which the riverboat was docked on January 1, 2007, to any other
 38 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

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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 **(5) If the commission approves an application of a licensed
18 owner or permit holder to relocate gaming operations from
19 Ohio County under IC 4-33-6.8, a new owner's license may
20 not be issued to authorize gaming operations in Ohio County
21 after gaming operations are relocated to Allen County,
22 DeKalb County, or Steuben County.**

23 SECTION 3. IC 4-33-6-4.8 IS ADDED TO THE INDIANA CODE
24 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
25 UPON PASSAGE]: Sec. 4.8. (a) This section applies to the licensed
26 owner of an inland casino operated in Allen County, DeKalb
27 County, or Steuben County under IC 4-33-6.8.**

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

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

34 **(1) gaming operations relocated under section 4.5 of this
35 chapter; or**
36 **(2) an inland casino operated in:**
37 **(A) Vigo County under IC 4-33-6.7; or**
38 **(B) Allen County, DeKalb County, or Steuben County
39 under IC 4-33-6.8.**

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

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4 (1) Except as provided in subsection (d), the casino is located on
5 property that the licensed owner owned or leased and used in the
6 conduct of the licensed owner's gaming operations on February
7 1, 2015.

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

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

17 (1) acquire part of the public rights-of-way or railroad
18 rights-of-way to form a contiguous parcel with the property
19 owned or leased by the licensed owner on February 1, 2015; and

25 (f) The number of gambling games offered by a licensed owner in
26 an inland facility operated under this section may not exceed the

26 an inland facility operated under this section may not exceed the
27 greatest number of gambling games offered by the licensed owner in
28 the licensed owner's docked riverboat since January 1, 2007.

SECTION 19. IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 25. (a) This section does not apply to a riverboat gaming operation relocated under section 24 of this chapter.

33 (b) Except as provided in subsections (c) and (d), the number of
34 gambling games offered by a licensed owner or operating agent within
35 the riverboat operated by the licensed owner or operating agent may
36 not exceed the greatest number of gambling games offered by the
37 licensed owner or operating agent since January 1, 2007.

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

41 (d) The number of gambling games offered by a licensed owner of
42 an inland casino operated in Vigo County under IC 4-33-6.7 may not

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1 exceed one thousand five hundred (1,500).

2 **(e) The number of gambling games offered by a licensed owner**
3 **of an inland casino operated in Allen County, DeKalb County, or**
4 **Steuben County under IC 4-33-6.8 may not exceed one thousand**
5 **five hundred (1,500).**

6 SECTION 6. IC 4-33-6.8 IS ADDED TO THE INDIANA CODE
7 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
8 UPON PASSAGE]:

9 **Chapter 6.8. Relocation of Casino Operations**

10 **Sec. 1. For purposes of this chapter, "Ohio County license"**
11 **means an owner's license for a riverboat operated from Ohio**
12 **County.**

13 **Sec. 2. For purposes of this chapter, "permit holder" has the**
14 **meaning set forth in IC 4-31-2.1-27.**

15 **Sec. 3. The commission may authorize in the manner required**
16 **by this chapter the relocation of the Ohio County license to an**
17 **inland casino in Allen County, DeKalb County, or Steuben County.**

18 **Sec. 4. (a) A licensed owner or permit holder may apply to own**
19 **and operate the Ohio County license by submitting the following**
20 **to the commission not later than December 1, 2026:**

21 **(1) A written application that contains the following**
22 **information:**

23 **(A) The county in which the applicant is proposing to**
24 **operate an inland casino. For purposes of this clause, the**
25 **application must select Allen County, DeKalb County,**
26 **or Steuben County.**

27 **(B) Documented and verifiable information describing**
28 **the following:**

29 **(i) The proposed site of the inland casino.**

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

31 **(iii) Conceptual plans for casino and nongaming**
32 **facilities.**

33 **(iv) Estimated construction and total development**
34 **costs.**

35 **(v) A phased investment and construction timeline.**

36 **(vi) Market and feasibility information.**

37 **(vii) The financial capacity of the applicant.**

38 **(C) The applicant's commitment and plan to invest at**
39 **least five hundred million dollars (\$500,000,000) for the**
40 **development of a casino and nongaming amenities onsite**
41 **in the county selected under clause (A) in the following**
42 **manner:**

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(i) At least sixty percent (60%) of the amount invested in the initial phase of development.

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

(D) Any other information requested by the commission.

(2) The local government support documents required under section 5(a) of this chapter.

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

(c) The commission must begin accepting applications under subsection (a) not later than October 1, 2026.

(d) For purposes of subsection (a), the commission may not accept:

- (1) an application from a person that is not a licensed owner or permit holder;
- (2) subject to section 7 of this chapter, more than one (1) application from a licensed owner or permit holder;
- (3) an application that proposes to operate an inland casino in a county other than Allen County, DeKalb County, or Steuben County; or
- (4) an application that does not include the information and documents required under subsection (a).

Sec. 5. (a) An applicant must submit the following with an application under section 4 of this chapter:

(1) A copy of a resolution adopted by a majority of the board of county commissioners of the county selected by the applicant under section 4(a)(1)(A) of this chapter that supports:

- (A) the applicant's proposed relocation; or
- (B) the relocation of the Ohio County license to an inland casino in the county without identifying a specific applicant.

(2) If the proposed casino will be located within a municipality, a letter of support for the proposed relocation signed by the mayor of the municipality.

(b) Except as provided in section 7 of this chapter, a unit (as defined in IC 36-1-2-23) may:

- (1) privately negotiate with an applicant before an application is submitted; and

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(2) support or decline to support specific applicants in a letter or resolution under subsection (a).

Sec. 6. (a) Following the submission of applications under section 4 of this chapter, the commission shall review the filed applications in the manner required by subsections (c) and (d). Not later than January 15, 2027, the commission shall:

- (1) make the filed applications available to the public; and
- (2) prepare an informational summary of the filed applications and make the summary available to the public.

The commission may redact information that it determines to be confidential in the applications or informational summary made available to the public.

(b) The commission may hire independent consultants or experts to assist with evaluating applications.

(c) The commission must decide whether to approve or deny an application submitted under section 4 of this chapter based on documented and verifiable information, including the following:

- (1) The net economic benefit to the state.
- (2) Increased state and local tax revenue.
- (3) The number and quality of jobs created.
- (4) The amount of capital investment planned by the applicant under section 4(a)(1)(C) of this chapter.
- (5) The quality and durability of proposed facilities.
- (6) The financial stability of the applicant.
- (7) Site feasibility and infrastructure readiness.
- (8) Market sustainability.
- (9) The impact on other Indiana casinos and the horse racing industry.
- (10) Regulatory compliance history.
- (11) The total public value of a supplemental bid under section 7 of this chapter, if applicable.
- (12) Any other factor deemed appropriate by the commission.

(d) The commission may not decide whether to approve or deny an application submitted under section 4 of this chapter based on lobbying, political pressure, or unverifiable claims.

(e) The commission may hold executive sessions under IC 5-14-1.5-6.1(b)(1) to review and discuss applications submitted under this chapter.

Sec. 7. (a) This section applies if the commission receives more than one (1) application proposing to operate an inland casino in the same county.

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14 (A) The state.

17 (C) The city of Rising Sun.

18 (D) Ohio County.

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

27 (B) section 4(a)(1)(C) of this chapter.

38 **Sec. 8. (a) After issuing the informational summary required**

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

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(b) The commission may:

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

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

Sec. 9. (a) If the commission approves an application of a licensed owner or permit holder to relocate gaming operations under section 8 of this chapter, the commission:

(1) shall require the licensed owner or permit holder to pay to the commission a fee of fifty million dollars (\$50,000,000) in the manner described in subsection (b);

(2) shall require the licensed owner or permit holder to make a one (1) time payment in the total amount of thirty million dollars (\$30,000,000) to the city of Rising Sun and Ohio County, due on the date set by the commission under section 12 of this chapter for the license transfer; and

(3) may impose other requirements that the commission deems necessary and appropriate to protect the interest of the state and the person whose application is approved under section 8 of this chapter.

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

(c) The commission shall deposit the fee received under subsection (a) in the state general fund.

Sec. 10. (a) The commission shall contract with an independent third party consultant to determine the fair market value of the Ohio County license. IC 5-22 does not apply to procurement by the commission with respect to the contract required under this subsection.

(b) The fair market value determined under subsection (a) must be disclosed to the public not later than October 1, 2026.

(c) This subsection does not apply if the commission approves an application to relocate gaming operations under section 8 of this chapter submitted by the current owner of the Ohio County license. The licensed owner or permit holder whose application was approved under section 8 of this chapter shall pay the amount determined under subsection (a) to the owner of the Ohio County



1 license.

2 **Sec. 11. (a) The commission may enforce the phasing and**
3 **completion timelines to which the licensed owner or permit holder**
4 **committed under section 4(a) of this chapter.**

26 Sec. 12. (a) The owner of the Ohio County license may
27 continue gambling operations on the riverboat in Ohio County:

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1 County.

(2) After gambling operations cease on the riverboat in Ohio County under subdivision (1), and before the date the commission has approved gambling operations to begin under the relocated owner's license, the commission shall promptly transfer the owner's license issued under IC 4-33-6-1(a) to the licensed owner or permit holder whose application was approved under section 8 of this chapter.

(3) The licensed owner or permit holder to whom the owner's license is transferred under subdivision (2) is authorized to begin gambling operations in a casino in Allen County, DeKalb County, or Steuben County in accordance with IC 4-33-6-1(a)(7) and this chapter.

14 SECTION 7. IC 4-33-12-1.5, AS AMENDED BY P.L.293-2019,
15 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
16 UPON PASSAGE]: Sec. 1.5. (a) A supplemental wagering tax on the
17 wagering occurring each day at a riverboat is imposed upon the
18 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

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

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

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

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

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

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

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

12 (A) the city in which the riverboat is located, if the city:
13 (i) is located in a county having a population of more
14 than one hundred twelve thousand (112,000) and less
15 than one hundred twenty thousand (120,000); or
16 (ii) is contiguous to the Ohio River and is the largest
17 city in the county; and

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

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

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

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

40 (5) 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

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during the quarter shall be paid to the division of mental health and addiction. The division shall allocate at least twenty-five percent (25%) of the funds derived from the admissions tax to the prevention and treatment of compulsive gambling.

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

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

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

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

(2) Fifty percent (50%) to the county in which the casino conducts gaming operations.

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

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

(4) is considered miscellaneous revenue.
SECTION 10. IC 4-33-13-5, AS AMENDED BY P.L.9-2024, SECTION 109, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: 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:

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

3 (A) Before July 1, 2021, the first thirty-three million dollars
 4 (\$33,000,000) of tax revenues collected under this chapter
 5 shall be set aside for revenue sharing under subsection (d).

6 (B) After June 30, 2021, if the total adjusted gross receipts
 7 received by licensees from gambling games authorized
 8 under this article during the preceding state fiscal year is
 9 equal to or greater than the total adjusted gross receipts
 10 received by licensees from gambling games authorized
 11 under this article during the state fiscal year ending June 30,
 12 2020, the first thirty-three million dollars (\$33,000,000) of
 13 tax revenues collected under this chapter shall be set aside
 14 for revenue sharing under subsection (d).

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

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

28 (ii) the total adjusted gross receipts received by
 29 licensees from gambling games authorized under this
 30 article during the state fiscal year ending June 30,
 31 2020;

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

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

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

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

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

42 (iii) Terre Haute; or



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

6 (3) The remainder of the tax revenue remitted by each licensed
7 owner shall be paid to the state general fund. In each state fiscal
8 year, the state comptroller shall make the transfer required by
9 this subdivision on or before the fifteenth day of the month based
10 on revenue received during the preceding month for deposit in
11 the state gaming fund. Specifically, the state comptroller may
12 transfer the tax revenue received by the state in a month to the
13 state general fund in the immediately following month according
14 to this subdivision.

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

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

27 (A) Sixty-six and four-tenths percent (66.4%) shall be paid
28 to the state general fund.
29 (B) Thirty-three and six-tenths percent (33.6%) shall be
30 paid to the West Baden Springs historic hotel preservation
31 and maintenance fund established by IC 36-7-11.5-11(b).
32 However, if:

33 (i) at any time the balance in that fund exceeds
34 twenty-five million dollars (\$25,000,000); or
35 (ii) in any part of a state fiscal year in which the
36 operating agent has received at least one hundred
37 million dollars (\$100,000,000) of adjusted gross
38 receipts;

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

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

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

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

7 (B) Fourteen and eight-tenths percent (14.8%) shall be paid
8 to the county treasurer of Orange County for distribution
9 among the school corporations in the county. The governing
10 bodies for the school corporations in the county shall
11 provide a formula for the distribution of the money received
12 under this clause among the school corporations by joint
13 resolution adopted by the governing body of each of the
14 school corporations in the county. Money received by a
15 school corporation under this clause must be used to
16 improve the educational attainment of students enrolled in
17 the school corporation receiving the money. Not later than
18 the first regular meeting in the school year of a governing
19 body of a school corporation receiving a distribution under
20 this clause, the superintendent of the school corporation
21 shall submit to the governing body a report describing the
22 purposes for which the receipts under this clause were used
23 and the improvements in educational attainment realized
24 through the use of the money. The report is a public record.
25 (C) Thirteen and one-tenth percent (13.1%) shall be paid to
26 the county treasurer of Orange County.

27 (D) Five and three-tenths percent (5.3%) shall be
28 distributed quarterly to the county treasurer of Dubois
29 County for appropriation by the county fiscal body after
30 receiving a recommendation from the county executive. The
31 county fiscal body for the receiving county shall provide for
32 the distribution of the money received under this clause to
33 one (1) or more taxing units (as defined in IC 6-1.1-1-21) in
34 the county under a formula established by the county fiscal
35 body after receiving a recommendation from the county
36 executive.

37 (E) Five and three-tenths percent (5.3%) shall be distributed
38 quarterly to the county treasurer of Crawford County for
39 appropriation by the county fiscal body after receiving a
40 recommendation from the county executive. The county
41 fiscal body for the receiving county shall provide for the
42 distribution of the money received under this clause to one



1 (1) or more taxing units (as defined in IC 6-1.1-1-21) in the
2 county under a formula established by the county fiscal
3 body after receiving a recommendation from the county
4 executive.

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

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

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

12 (i) Beginning after December 31, 2017, ten percent
13 (10%) of the amount transferred under this clause in
14 each calendar year shall be transferred to the South
15 Central Indiana Regional Economic Development
16 Corporation or a successor entity or partnership for
17 economic development for the purpose of recruiting
18 new business to Orange County as well as promoting
19 the retention and expansion of existing businesses in
20 Orange County.

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

30 To the extent possible, the Indiana economic development
31 corporation shall provide for the transfer under item (i) to
32 be made in four (4) equal installments. However, an amount
33 sufficient to meet current obligations to retire or refinance
34 indebtedness or leases for which tax revenues under this
35 section were pledged before January 1, 2015, by the Orange
36 County development commission shall be paid to the
37 Orange County development commission before making
38 distributions to the South Central Indiana Regional
39 Economic Development Corporation and Radius Indiana or
40 their successor entities or partnerships. The amount paid to
41 the Orange County development commission shall
42 proportionally reduce the amount payable to the South

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

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

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

28 (1) To each city located in the county according to the ratio the
29 city's population bears to the total population of the county.

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

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

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

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

(4) For police and fire pensions.

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

(f) This subsection does not apply to an inland casino operating in Vigo County, **Allen County, DeKalb County, or Steuben County**. Before July 15 of each year, the state comptroller shall determine the total amount of money distributed to an entity under IC 4-33-12-6 or IC 4-33-12-8 during the preceding state fiscal year. If the state comptroller determines that the total amount of money distributed to an entity under IC 4-33-12-6 or IC 4-33-12-8 during the preceding state fiscal year was less than the entity's base year revenue (as determined under IC 4-33-12-9), the state comptroller shall make a supplemental distribution to the entity from taxes collected under this chapter and deposited into the state general fund. Except as provided in subsection (h), the amount of an entity's supplemental distribution is equal to:

(1) the entity's base year revenue (as determined under IC 4-33-12-9); minus

(2) the sum of:

(A) the total amount of money distributed to the entity and constructively received by the entity during the preceding state fiscal year under IC 4-33-12-6 or IC 4-33-12-8; plus

(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, **Allen County, DeKalb County, or Steuben County**.

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1 This subsection applies to a supplemental distribution made after June
2 30, 2017. The maximum amount of money that may be distributed
3 under subsection (f) in a state fiscal year is equal to the following:

4 (1) Before July 1, 2021, forty-eight million dollars
5 (\$48,000,000).

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

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

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

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

26 (ii) the total adjusted gross receipts received by
27 licensees from gambling games authorized under this
28 article during the state fiscal year ending June 30,
29 2020.

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

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



1 section the lesser of:

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

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

4 (A) three million five hundred thousand dollars

5 (\$3,500,000); minus

6 (B) the amount of admissions taxes constructively received

7 by the unit in the previous state fiscal year.

8 The state comptroller shall distribute the amounts deducted under this

9 subsection to the northwest Indiana redevelopment authority

10 established under IC 36-7.5-2-1 for deposit in the development

11 authority revenue fund established under IC 36-7.5-4-1.

12 (j) Money distributed to a political subdivision under subsection

13 (b):

14 (1) must be paid to the fiscal officer of the political subdivision

15 and may be deposited in the political subdivision's general fund

16 (in the case of a school corporation, the school corporation may

17 deposit the money into either the education fund (IC 20-40-2) or

18 the operations fund (IC 20-40-18)) or riverboat fund established

19 under IC 36-1-8-9, or both;

20 (2) may not be used to reduce the maximum levy under

21 IC 6-1.1-18.5 of a county, city, or town or the maximum tax rate

22 of a school corporation, but, except as provided in subsection

23 (b)(3)(B), may be used at the discretion of the political

24 subdivision to reduce the property tax levy of the county, city, or

25 town for a particular year;

26 (3) except as provided in subsection (b)(3)(B), may be used for

27 any legal or corporate purpose of the political subdivision,

28 including the pledge of money to bonds, leases, or other

29 obligations under IC 5-1-14-4; and

30 (4) is considered miscellaneous revenue.

31 Money distributed under subsection (b)(3)(B) must be used for the

32 purposes specified in subsection (b)(3)(B).

33 (k) After June 30, 2020, the amount of wagering taxes that would

34 otherwise be distributed to South Bend under subsection (d) shall be

35 deposited as being received from all riverboats whose supplemental

36 wagering tax, as calculated under IC 4-33-12-1.5(b), is over three and

37 five-tenths percent (3.5%). The amount deposited under this

38 subsection, in each riverboat's account, is proportionate to the

39 supplemental wagering tax received from that riverboat under

40 IC 4-33-12-1.5 in the month of July. The amount deposited under this

41 subsection must be distributed in the same manner as the supplemental

42 wagering tax collected under IC 4-33-12-1.5. This subsection expires

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1 June 30, 2021.

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

5 SECTION 11. **An emergency is declared for this act.**

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