
HOUSE BILL No. 1038

AM103818 has been incorporated into January 30, 2026 printing.

Synopsis: Relocation of gaming operations.

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Reprinted
January 30, 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.

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

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

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

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

- 21 (1) Live simulcasts of horse racing conducted at the permit
 22 holder's racetrack or at other racetracks. However, a satellite
 23 facility operated by a permit holder may not simulcast races
 24 conducted in other states on any day that is not a live racing day
 25 (as defined in section 3 of this chapter) unless the satellite
 26 facility also simulcasts all available races conducted in Indiana
 27 on that day.
- 28 (2) Construction or leasing of satellite wagering facilities.
- 29 (3) Sale of food and beverages.
- 30 (4) Advertising and promotion.
- 31 (5) All other related activities.

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

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

41 (d) **Subject to rules adopted by the commission, a permit**
 42 **holder is authorized to operate historical horse racing machines at**

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1 **a satellite facility to conduct and supervise pari-mutuel wagers on**
 2 **historic horse races.**

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

13 (1) another place other than that provided and designated by the
 14 person; or

15 (2) another method or system of betting or wagering.

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

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

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

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

33 (1) A self-propelled excursion boat that complies with
 34 IC 4-33-6-6(a) and is located in a county that is contiguous to
 35 Lake Michigan or the Ohio River.

36 (2) A casino located in a historic hotel district.

37 (3) A permanently moored craft operating from a county
 38 described in subdivision (1).

39 (4) An inland casino operating under IC 4-33-6-24.

40 (5) A casino operated in Gary under IC 4-33-6-4.5.

41 (6) A casino operated in Vigo County under IC 4-33-6.7.

42 **(7) A casino operated in Allen County, DeKalb County,**

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Steuben County, or Wayne 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 UPON PASSAGE]: 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) 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) **Not more than** 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, DeKalb County, Steuben County, or Wayne 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) **Except as provided in IC 4-33-6.8,** 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.

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

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.

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

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

27 SECTION 9. IC 4-33-6-4.8 IS ADDED TO THE INDIANA CODE
28 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
29 UPON PASSAGE]: **Sec. 4.8. (a) This section applies to the licensed
30 owner of an inland casino operated in Allen County, DeKalb
31 County, Steuben County, or Wayne County under IC 4-33-6.8.**

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

35 SECTION 10. IC 4-33-6-19.5 IS ADDED TO THE INDIANA
36 CODE AS A NEW SECTION TO READ AS FOLLOWS
37 [EFFECTIVE UPON PASSAGE]: **Sec. 19.5. (a) Not later than June
38 1, 2026, the legislative body of Allen County, DeKalb County,
39 Steuben County, or Wayne County may adopt a resolution stating
40 that the legislative body wishes to seek approval from the voters of
41 the county to permit inland casino gambling in the county.**

42 **(b) A county legislative body that adopts a resolution under**

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1 this subsection shall certify the following public question to the
2 county election board under IC 3-10-9-3 not later than noon
3 August 1, 2026, for placement on the 2026 general election ballot:

4 "Shall inland casino gambling be permitted in (insert the
5 name of the county)?".

6 (c) The public question shall be placed on the ballot as
7 provided in IC 3-10-9.

8 (d) Each registered voter of the county is entitled to vote on the
9 public question.

10 (e) The circuit court clerk shall certify the results of the public
11 question under IC 3-12-4-9 to the commission.

12 SECTION 11. IC 4-33-6-24, AS AMENDED BY P.L.293-2019,
13 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
14 UPON PASSAGE]: Sec. 24. (a) This section does not apply to:

15 (1) gaming operations relocated under section 4.5 of this
16 chapter; or

17 (2) an inland casino operated in:

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

19 (B) Allen County, DeKalb County, Steuben County, or
20 Wayne County under IC 4-33-6.8.

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

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

27 (1) Except as provided in subsection (d), the casino is located on
28 property that the licensed owner owned or leased and used in the
29 conduct of the licensed owner's gaming operations on February
30 1, 2015.

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

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

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

37 (d) This subsection applies to a licensed owner that owns or leases
38 property that is considered adjacent to a riverboat dock site under
39 subsection (b). The licensed owner may:

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

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1 (2) subject to the other requirements of this section, situate an
 2 inland casino on the contiguous parcel formed under subdivision
 3 (1).

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

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

10 SECTION 12. IC 4-33-6-25, AS AMENDED BY P.L.293-2019,
 11 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 UPON PASSAGE]: Sec. 25. (a) This section does not apply to a
 13 riverboat gaming operation relocated under section 24 of this chapter.

14 (b) Except as provided in subsections (c) and (d), the number of
 15 gambling games offered by a licensed owner or operating agent within
 16 the riverboat operated by the licensed owner or operating agent may
 17 not exceed the greatest number of gambling games offered by the
 18 licensed owner or operating agent since January 1, 2007.

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

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

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

29 SECTION 13. IC 4-33-6.8 IS ADDED TO THE INDIANA CODE
 30 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 31 UPON PASSAGE]:

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

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

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

38 **Sec. 3. The commission may authorize in the manner required**
 39 **by this chapter the relocation of the Ohio County license to an**
 40 **inland casino in Allen County, DeKalb County, Steuben County, or**
 41 **Wayne County.**

42 **Sec. 4. (a) A licensed owner or permit holder may apply to own**

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1 and operate the Ohio County license by submitting the following
2 to the commission not later than December 1, 2026:

3 (1) A written application that contains the following
4 information:

5 (A) The county in which the applicant is proposing to
6 operate an inland casino. For purposes of this clause, the
7 application must select Allen County, DeKalb County,
8 Steuben County, or Wayne County.

9 (B) Documented and verifiable information describing
10 the following:

- 11 (i) The proposed site of the inland casino.
- 12 (ii) Evidence of site control or real estate options.
- 13 (iii) Conceptual plans for casino and nongaming
14 facilities.
- 15 (iv) Estimated construction and total development
16 costs.
- 17 (v) A phased investment and construction timeline.
- 18 (vi) Market and feasibility information.
- 19 (vii) The financial capacity of the applicant.

20 (C) The applicant's commitment and plan to invest at
21 least five hundred million dollars (\$500,000,000) for the
22 development of a casino and nongaming amenities onsite
23 in the county selected under clause (A) in the following
24 manner:

- 25 (i) At least sixty percent (60%) of the amount
26 invested in the initial phase of development.
- 27 (ii) The remaining amount invested, and the
28 relocation and development of the casino and
29 nongaming amenities completed, not later than five
30 (5) years after gaming operations begin at the
31 relocated casino under this chapter.

32 (D) Any other information requested by the commission.

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

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

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

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

41 (1) an application from a person that is not a licensed owner
42 or permit holder;

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

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

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

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

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

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

- 23 (1) privately negotiate with an applicant before an
- 24 application is submitted; and
- 25 (2) support or decline to support specific applicants in a
- 26 letter or resolution under subsection (a).

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

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

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

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

39 (c) Subject to subsection (d), the commission must decide
 40 whether to approve or deny an application submitted under section
 41 4 of this chapter based on documented and verifiable information,
 42 including the following:

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- 1 (1) The net economic benefit to the state.
 2 (2) Increased state and local tax revenue.
 3 (3) The number and quality of jobs created.
 4 (4) The amount of capital investment planned by the
 5 applicant under section 4(a)(1)(C) of this chapter.
 6 (5) The quality and durability of proposed facilities.
 7 (6) The financial stability of the applicant.
 8 (7) Site feasibility and infrastructure readiness.
 9 (8) Market sustainability.
 10 (9) The impact on other Indiana casinos and the horse racing
 11 industry.
 12 (10) Regulatory compliance history.
 13 (11) The total public value of a supplemental bid under
 14 section 7 of this chapter, if applicable.
 15 (12) Any other factor deemed appropriate by the
 16 commission.
 17 (d) In deciding whether to approve or deny an application
 18 submitted under section 4 of this chapter, the commission may
 19 consider:
 20 (1) whether a public question was on the 2026 general
 21 election ballot under IC 4-33-6-19.5 in the county in which
 22 the applicant proposes to operate an inland casino; and
 23 (2) if a public question was on the ballot as described in
 24 subdivision (1), the results of the public question certified to
 25 the commission under IC 4-33-6-19.5(e).
 26 (e) The commission may not decide whether to approve or
 27 deny an application submitted under section 4 of this chapter based
 28 on lobbying, political pressure, or unverifiable claims.
 29 (f) The commission may hold executive sessions under
 30 IC 5-14-1.5-6.1(b)(1) to review and discuss applications submitted
 31 under this chapter.
 32 Sec. 7. (a) This section applies if the commission receives more
 33 than one (1) application proposing to operate an inland casino in
 34 the same county.
 35 (b) The commission may, after making the filed applications
 36 available to the public under section 6 of this chapter, solicit and
 37 accept a supplemental bid from one (1) or more of the licensed
 38 owners or permit holders that submitted an application described
 39 in subsection (a).
 40 (c) The following apply to a supplemental bid submitted under
 41 subsection (b):
 42 (1) A supplemental bid:

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- 1 (A) must be submitted only to the commission; and
 2 (B) subject to subsection (e), must be sealed and is
 3 confidential.
- 4 (2) A supplemental bid may include proposed payments to
 5 one (1) or more of the following:
- 6 (A) The state.
 7 (B) The community in which the proposed inland casino
 8 will be located.
 9 (C) The city of Rising Sun.
 10 (D) Ohio County.
- 11 (3) Each supplemental bid must clearly identify the amount,
 12 recipient, and timing of a proposed payment under
 13 subdivision (2).
- 14 (4) An applicant may include in a supplemental bid
 15 modifications to the information submitted by the applicant
 16 under:
- 17 (A) section 4(a)(1)(B)(iii) through 4(a)(1)(B)(v) of this
 18 chapter; and
 19 (B) section 4(a)(1)(C) of this chapter.
- 20 (5) A unit (as defined in IC 36-1-2-23) may not negotiate
 21 directly with a licensed owner or permit holder submitting
 22 a supplemental bid.
- 23 (d) If a supplemental bid is submitted under this section, the
 24 commission is not required to consider only applications
 25 accompanied by a supplemental bid. The commission may approve
 26 an application that was not accompanied by a supplemental bid.
- 27 (e) After the commission makes a final decision under section
 28 8 of this chapter, the commission must make public each
 29 supplemental bid received under this section.
- 30 Sec. 8. (a) After issuing the informational summary required
 31 under section 6(a)(2) of this chapter, and not later than April 15,
 32 2027, the commission shall issue a final decision approving or
 33 denying each application. The final decision must include written
 34 findings explaining the decision.
- 35 (b) The commission may:
- 36 (1) approve only one (1) application under subsection (a);
 37 and
 38 (2) deny all of the filed applications if the commission
 39 determines that none of the applications serve the interests
 40 of the state.
- 41 Sec. 9. (a) If the commission approves an application of a
 42 licensed owner or permit holder to relocate gaming operations

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1 under section 8 of this chapter, the commission:
 2 (1) shall require the licensed owner or permit holder to pay
 3 to the commission a fee of fifty million dollars (\$50,000,000)
 4 in the manner described in subsection (b);
 5 (2) shall require the licensed owner or permit holder to make
 6 a one (1) time payment in the total amount of thirty million
 7 dollars (\$30,000,000) to the city of Rising Sun and Ohio
 8 County, due on the date set by the commission under section
 9 12 of this chapter for the license transfer; and
 10 (3) may impose other requirements that the commission
 11 deems necessary and appropriate to protect the interest of
 12 the state and the person whose application is approved under
 13 section 8 of this chapter.
 14 (b) The payment required by subsection (a)(1) must be paid to
 15 the commission in five (5) annual payments of equal amounts. The
 16 first payment required by this section is due within thirty (30) days
 17 of the approval of the application under section 8 of this chapter.
 18 The four (4) remaining annual payments are each due on the
 19 anniversary date of the first payment.
 20 (c) The commission shall deposit the fee received under
 21 subsection (a) in the state general fund.
 22 Sec. 10. (a) The commission shall contract with an independent
 23 third party consultant to determine the fair market value of the
 24 Ohio County license. IC 5-22 does not apply to procurement by the
 25 commission with respect to the contract required under this
 26 subsection.
 27 (b) The fair market value determined under subsection (a)
 28 must be disclosed to the public not later than October 1, 2026.
 29 (c) This subsection does not apply if the commission approves
 30 an application to relocate gaming operations under section 8 of this
 31 chapter submitted by the current owner of the Ohio County
 32 license. The licensed owner or permit holder whose application was
 33 approved under section 8 of this chapter shall pay the amount
 34 determined under subsection (a) to the owner of the Ohio County
 35 license.
 36 Sec. 11. (a) The commission may enforce the phasing and
 37 completion timelines to which the licensed owner or permit holder
 38 committed under section 4(a) of this chapter.
 39 (b) If the licensed owner or permit holder whose application
 40 was approved by the commission under section 8 of this chapter
 41 sells or otherwise transfers the licensed owner's or permit holder's
 42 interest in the owner's license within ten (10) years from the date

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1 the application was approved, the following apply:
 2 (1) The licensed owner or permit holder shall pay a fee of
 3 fifty million dollars (\$50,000,000) to the commission before
 4 the sale or transfer of the license may be approved by the
 5 commission. Any payment required under this subdivision
 6 shall be deposited in the state general fund.
 7 (2) If, at the time of the transfer of ownership, the five
 8 hundred million dollar (\$500,000,000) investment to which
 9 the licensed owner or permit holder committed under section
 10 4(a)(1)(C) of this chapter has not been met, the person
 11 acquiring the owner's license shall, not later than ten (10)
 12 years from the date the application was approved by the
 13 commission under section 8 of this chapter, invest in the
 14 casino and nongaming amenities an amount that is at least
 15 equal to the difference between five hundred million dollars
 16 (\$500,000,000) and the amount actually invested by the
 17 person transferring the owner's license.
 18 **Sec. 12. (a) The owner of the Ohio County license may**
 19 **continue gambling operations on the riverboat in Ohio County:**
 20 (1) during the application, review, and approval process
 21 under this chapter; and
 22 (2) if an application is approved under section 8 of this
 23 chapter, until one (1) day before the date the commission has
 24 approved gambling operations to begin under the relocated
 25 owner's license in Allen County, DeKalb County, Steuben
 26 County, or Wayne County.
 27 (b) If the commission approves an application to relocate
 28 gaming operations under section 8 of this chapter, the following
 29 apply:
 30 (1) The owner of the Ohio County license shall cease
 31 gambling operations on the riverboat in Ohio County not
 32 later than one (1) day before the date the commission has
 33 approved gambling operations to begin under the relocated
 34 owner's license in Allen County, DeKalb County, Steuben
 35 County, or Wayne County.
 36 (2) After gambling operations cease on the riverboat in Ohio
 37 County under subdivision (1), and before the date the
 38 commission has approved gambling operations to begin
 39 under the relocated owner's license, the commission shall
 40 promptly transfer the owner's license issued under
 41 IC 4-33-6-1(a) to the licensed owner or permit holder whose
 42 application was approved under section 8 of this chapter.

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

6 SECTION 14. IC 4-33-10-2.5, AS AMENDED BY P.L.186-2025,
7 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
8 UPON PASSAGE]: Sec. 2.5. (a) This section applies only to property
9 given after June 30, 1996.

10 (b) The definitions in IC 3-5-2.1 apply to this section to the extent
11 they do not conflict with the definitions in this article.

12 (c) As used in this section, "license" means:
13 (1) an owner's license issued under this article;
14 (2) a supplier's license issued under this article to a supplier of
15 gaming supplies or equipment, including electronic gaming
16 equipment; or
17 (3) an operating agent contract entered into under this article.

18 (d) As used in this section, "licensee" means a person who holds
19 a license. The term includes an operating agent.

20 (e) As used in this section, "officer" refers only to either of the
21 following:

- 22 (1) An individual listed as an officer of a corporation in the
23 corporation's most recent annual report.
- 24 (2) An individual who is a successor to an individual described
25 in subdivision (1).

26 (f) For purposes of this section, a person is considered to have an
27 interest in a licensee if the person satisfies any of the following:

- 28 (1) The person holds at least a one percent (1%) interest in the
29 licensee.
- 30 (2) The person is an officer of the licensee.
- 31 (3) The person is an officer of a person that holds at least a one
32 percent (1%) interest in the licensee.
- 33 (4) The person is a political action committee of the licensee.

34 (g) A licensee or a person with an interest in a licensee may not
35 give any property (as defined in IC 35-31.5-2-253) to a member of a
36 precinct committee to induce the member of the precinct committee to
37 do any act or refrain from doing any act with respect to the approval of
38 a local public question under IC 4-33-6-19, ~~or~~ IC 4-33-6-19.3, **or**
39 **IC 4-33-6-19.5.**

40 (h) A person who knowingly or intentionally violates this section
41 commits a Level 6 felony.

42 SECTION 15. IC 4-33-12-1.5, AS AMENDED BY P.L.293-2019,

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1 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 UPON PASSAGE]: Sec. 1.5. (a) A supplemental wagering tax on the
3 wagering occurring each day at a riverboat is imposed upon the
4 licensed owner operating the riverboat.

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

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

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

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

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

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

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

24 **(e) The supplemental wagering tax liability of a licensed owner**
25 **operating an inland casino in Allen County, DeKalb County,**
26 **Steuben County, or Wayne County under IC 4-33-6.8 is equal to**
27 **three and five-tenths percent (3.5%) of the riverboat's adjusted**
28 **gross receipts for the day.**

29 SECTION 16. IC 4-33-12-6, AS AMENDED BY P.L.104-2022,
30 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
31 UPON PASSAGE]: Sec. 6. (a) The department shall place in the state
32 general fund the tax revenue collected under this chapter.

33 (b) Except as provided by sections 8, ~~and~~ 8.5, ~~and~~ 8.7 of this
34 chapter, the treasurer of state shall quarterly pay the following
35 amounts:

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

40 (A) the city in which the riverboat is located, if the city:

41 (i) is located in a county having a population of more
42 than one hundred twelve thousand (112,000) and less

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1 than one hundred twenty thousand (120,000); or
 2 (ii) is contiguous to the Ohio River and is the largest
 3 city in the county; and
 4 (B) the county in which the riverboat is located, if the
 5 riverboat is not located in a city described in clause (A).
 6 (2) Except as provided in section 9(k) of this chapter, thirty-three
 7 and one-third percent (33 1/3%) of the admissions tax and
 8 supplemental wagering tax collected by the licensed owner
 9 during the quarter shall be paid to the county in which the
 10 riverboat is located. In the case of a county described in
 11 subdivision (1)(B), this thirty-three and one-third percent (33
 12 1/3%) of the admissions tax and supplemental wagering tax is in
 13 addition to the thirty-three and one-third percent (33 1/3%)
 14 received under subdivision (1)(B).
 15 (3) Except as provided in section 9(k) of this chapter, three and
 16 thirty-three hundredths percent (3.33%) of the admissions tax
 17 and supplemental wagering tax collected by the licensed owner
 18 during the quarter shall be paid to the county convention and
 19 visitors bureau or promotion fund for the county in which the
 20 riverboat is located.
 21 (4) Except as provided in section 9(k) of this chapter, five
 22 percent (5%) of the admissions tax and supplemental wagering
 23 tax collected by the licensed owner during a quarter shall be paid
 24 to the state fair commission, for use in any activity that the
 25 commission is authorized to carry out under IC 15-13-3.
 26 (5) Except as provided in section 9(k) of this chapter, three and
 27 thirty-three hundredths percent (3.33%) of the admissions tax
 28 and supplemental wagering tax collected by the licensed owner
 29 during the quarter shall be paid to the division of mental health
 30 and addiction. The division shall allocate at least twenty-five
 31 percent (25%) of the funds derived from the admissions tax to
 32 the prevention and treatment of compulsive gambling.
 33 (6) Twenty-one and six hundred sixty-seven thousandths percent
 34 (21.667%) of the admissions tax and supplemental wagering tax
 35 collected by the licensed owner during the quarter shall be paid
 36 to the state general fund.
 37 SECTION 17. IC 4-33-12-8.7 IS ADDED TO THE INDIANA
 38 CODE AS A NEW SECTION TO READ AS FOLLOWS
 39 [EFFECTIVE UPON PASSAGE]: **Sec. 8.7. (a) This section applies**
 40 **only to tax revenue collected from an inland casino located in Allen**
 41 **County, DeKalb County, Steuben County, or Wayne County under**
 42 **IC 4-33-6.8.**

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

4 (1) Ten percent (10%) to one (1) of the following:

5 (A) The regional development authority established
6 under IC 36-7.6 for northeast Indiana, if the commission
7 approves an application under IC 4-33-6.8-8 to operate
8 an inland casino in Allen County, DeKalb County, or
9 Steuben County.

10 (B) The regional development authority established
11 under IC 36-7.6 of which Wayne County is a member, if
12 the commission approves an application under
13 IC 4-33-6.8-8 to operate an inland casino in Wayne
14 County.

15 (2) Forty-five percent (45%) to the city in which the casino
16 conducts gaming operations.

17 (3) Forty-five percent (45%) to county in which the casino
18 conducts gaming operations.

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

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

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

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

31 (4) is considered miscellaneous revenue.

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

35 SECTION 18. IC 4-33-13-5, AS AMENDED BY P.L.9-2024,
36 SECTION 109, IS AMENDED TO READ AS FOLLOWS
37 [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) This subsection does not
38 apply to tax revenue remitted by an operating agent operating a
39 riverboat in a historic hotel district. Excluding funds that are
40 appropriated in the biennial budget act from the state gaming fund to
41 the commission for purposes of administering this article, each month
42 the state comptroller shall distribute the tax revenue deposited in the

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1 state gaming fund under this chapter to the following:
 2 (1) An amount equal to the following shall be set aside for
 3 revenue sharing under subsection (d):
 4 (A) Before July 1, 2021, the first thirty-three million dollars
 5 (\$33,000,000) of tax revenues collected under this chapter
 6 shall be set aside for revenue sharing under subsection (d).
 7 (B) After June 30, 2021, if the total adjusted gross receipts
 8 received by licensees from gambling games authorized
 9 under this article during the preceding state fiscal year is
 10 equal to or greater than the total adjusted gross receipts
 11 received by licensees from gambling games authorized
 12 under this article during the state fiscal year ending June 30,
 13 2020, the first thirty-three million dollars (\$33,000,000) of
 14 tax revenues collected under this chapter shall be set aside
 15 for revenue sharing under subsection (d).
 16 (C) 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 less than the total adjusted gross receipts received by
 20 licensees from gambling games authorized under this article
 21 during the state year ending June 30, 2020, an amount equal
 22 to the first thirty-three million dollars (\$33,000,000) of tax
 23 revenues collected under this chapter multiplied by the
 24 result of:
 25 (i) the total adjusted gross receipts received by
 26 licensees from gambling games authorized under this
 27 article during the preceding state fiscal year; divided
 28 by
 29 (ii) the total adjusted gross receipts received by
 30 licensees from gambling games authorized under this
 31 article during the state fiscal year ending June 30,
 32 2020;
 33 shall be set aside for revenue sharing under subsection (d).
 34 (2) Subject to subsection (c), twenty-five percent (25%) of the
 35 remaining tax revenue remitted by each licensed owner shall be
 36 paid:
 37 (A) to the city in which the riverboat is located or that is
 38 designated as the home dock of the riverboat from which
 39 the tax revenue was collected, in the case of:
 40 (i) a city described in IC 4-33-12-6(b)(1)(A);
 41 (ii) a city located in Lake County, **Allen County,**
 42 **DeKalb County, Steuben County, or Wayne**

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County; or

(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).

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

(b) This subsection applies only to tax revenue remitted by an operating agent operating a riverboat in a historic hotel district after June 30, 2019. 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 remitted by the operating agent under this chapter as follows:

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

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

(A) Sixty-six and four-tenths percent (66.4%) shall be paid to the state general fund.

(B) Thirty-three and six-tenths percent (33.6%) shall be paid to the West Baden Springs historic hotel preservation and maintenance fund established by IC 36-7-11.5-11(b).

However, if:

(i) at any time the balance in that fund exceeds twenty-five million dollars (\$25,000,000); or

(ii) in any part of a state fiscal year in which the operating agent has received at least one hundred million dollars (\$100,000,000) of adjusted gross receipts;

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

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

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1 fiscal body for the receiving county shall provide for the
 2 distribution of the money received under this clause to one
 3 (1) or more taxing units (as defined in IC 6-1.1-1-21) in the
 4 county under a formula established by the county fiscal
 5 body after receiving a recommendation from the county
 6 executive.
 7 (F) Six and thirty-five hundredths percent (6.35%) shall be
 8 paid to the fiscal officer of the town of Paoli.
 9 (G) Six and thirty-five hundredths percent (6.35%) shall be
 10 paid to the fiscal officer of the town of Orleans.
 11 (H) Twenty-six and four-tenths percent (26.4%) shall be
 12 paid to the Indiana economic development corporation
 13 established by IC 5-28-3-1 for transfer as follows:
 14 (i) Beginning after December 31, 2017, ten percent
 15 (10%) of the amount transferred under this clause in
 16 each calendar year shall be transferred to the South
 17 Central Indiana Regional Economic Development
 18 Corporation or a successor entity or partnership for
 19 economic development for the purpose of recruiting
 20 new business to Orange County as well as promoting
 21 the retention and expansion of existing businesses in
 22 Orange County.
 23 (ii) The remainder of the amount transferred under this
 24 clause in each calendar year shall be transferred to
 25 Radius Indiana or a successor regional entity or
 26 partnership for the development and implementation of
 27 a regional economic development strategy to assist the
 28 residents of Orange County and the counties
 29 contiguous to Orange County in improving their
 30 quality of life and to help promote successful and
 31 sustainable communities.
 32 To the extent possible, the Indiana economic development
 33 corporation shall provide for the transfer under item (i) to
 34 be made in four (4) equal installments. However, an amount
 35 sufficient to meet current obligations to retire or refinance
 36 indebtedness or leases for which tax revenues under this
 37 section were pledged before January 1, 2015, by the Orange
 38 County development commission shall be paid to the
 39 Orange County development commission before making
 40 distributions to the South Central Indiana Regional
 41 Economic Development Corporation and Radius Indiana or
 42 their successor entities or partnerships. The amount paid to

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1 the Orange County development commission shall
 2 proportionally reduce the amount payable to the South
 3 Central Indiana Regional Economic Development
 4 Corporation and Radius Indiana or their successor entities
 5 or partnerships.

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

- 19 (1) exceeds a particular city's or county's base year revenue; and
- 20 (2) would otherwise be due to the city or county under this
- 21 section;

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

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

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

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

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

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- 1 (2) For deposit in a special fund or allocation fund created under
- 2 IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and
- 3 IC 36-7-30 to provide funding for debt repayment.
- 4 (3) To fund sewer and water projects, including storm water
- 5 management projects.
- 6 (4) For police and fire pensions.
- 7 (5) To carry out any governmental purpose for which the money
- 8 is appropriated by the fiscal body of the city, town, or county.
- 9 Money used under this subdivision does not reduce the property
- 10 tax levy of the city, town, or county for a particular year or
- 11 reduce the maximum levy of the city, town, or county under
- 12 IC 6-1.1-18.5.
- 13 (f) This subsection does not apply to an inland casino operating in
- 14 Vigo County, **Allen County, DeKalb County, Steuben County, or**
- 15 **Wayne County.** Before July 15 of each year, the state comptroller shall
- 16 determine the total amount of money distributed to an entity under
- 17 IC 4-33-12-6 or IC 4-33-12-8 during the preceding state fiscal year. If
- 18 the state comptroller determines that the total amount of money
- 19 distributed to an entity under IC 4-33-12-6 or IC 4-33-12-8 during the
- 20 preceding state fiscal year was less than the entity's base year revenue
- 21 (as determined under IC 4-33-12-9), the state comptroller shall make
- 22 a supplemental distribution to the entity from taxes collected under this
- 23 chapter and deposited into the state general fund. Except as provided
- 24 in subsection (h), the amount of an entity's supplemental distribution
- 25 is equal to:
 - 26 (1) the entity's base year revenue (as determined under
 - 27 IC 4-33-12-9); minus
 - 28 (2) the sum of:
 - 29 (A) the total amount of money distributed to the entity and
 - 30 constructively received by the entity during the preceding
 - 31 state fiscal year under IC 4-33-12-6 or IC 4-33-12-8; plus
 - 32 (B) the amount of any admissions taxes deducted under
 - 33 IC 6-3.1-20-7.
- 34 (g) This subsection applies only to Marion County. The county
- 35 auditor shall distribute the money received by the county under
- 36 subsection (d) as follows:
 - 37 (1) To each city, other than the consolidated city, located in the
 - 38 county according to the ratio that the city's population bears to
 - 39 the total population of the county.
 - 40 (2) To each town located in the county according to the ratio that
 - 41 the town's population bears to the total population of the county.
 - 42 (3) After the distributions required in subdivisions (1) and (2)

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1 are made, the remainder shall be paid in equal amounts to the
2 consolidated city and the county.

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

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

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

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

25 (A) forty-eight million dollars (\$48,000,000); multiplied by

26 (B) the result of:

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

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

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

42 (i) This subsection applies to a supplemental distribution, if any,

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

- 7 (1) the remaining amount of the supplemental distribution; or
 8 (2) the difference, if any, between:
 9 (A) three million five hundred thousand dollars
 10 (\$3,500,000); minus
 11 (B) the amount of admissions taxes constructively received
 12 by the unit in the previous state fiscal year.

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

17 (j) Money distributed to a political subdivision under subsection
 18 (b):

- 19 (1) must be paid to the fiscal officer of the political subdivision
 20 and may be deposited in the political subdivision's general fund
 21 (in the case of a school corporation, the school corporation may
 22 deposit the money into either the education fund (IC 20-40-2) or
 23 the operations fund (IC 20-40-18)) or riverboat fund established
 24 under IC 36-1-8-9, or both;
 25 (2) may not be used to reduce the maximum levy under
 26 IC 6-1.1-18.5 of a county, city, or town or the maximum tax rate
 27 of a school corporation, but, except as provided in subsection
 28 (b)(3)(B), may be used at the discretion of the political
 29 subdivision to reduce the property tax levy of the county, city, or
 30 town for a particular year;
 31 (3) except as provided in subsection (b)(3)(B), may be used for
 32 any legal or corporate purpose of the political subdivision,
 33 including the pledge of money to bonds, leases, or other
 34 obligations under IC 5-1-14-4; and
 35 (4) is considered miscellaneous revenue.

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

38 (k) After June 30, 2020, the amount of wagering taxes that would
 39 otherwise be distributed to South Bend under subsection (d) shall be
 40 deposited as being received from all riverboats whose supplemental
 41 wagering tax, as calculated under IC 4-33-12-1.5(b), is over three and
 42 five-tenths percent (3.5%). The amount deposited under this

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

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

10 SECTION 19. **An emergency is declared for this act.**

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