
HOUSE BILL No. 1038

AM103819 has been incorporated into January 30, 2026 printing.

Synopsis: Relocation of gaming operations.

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HB 1038—LS 6386/DI 125



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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 4-33-2-17, 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,**
15 **Steuben County, or Wayne 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, Steuben County, or Wayne County under**
 31 **IC 4-33-6.8.**

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

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

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

42 (1) A licensed owner holding two licenses issued under

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1 subsection (a)(1) must relinquish one (1) of the licenses under
2 section 4.5 of this chapter upon the commission's approval of the
3 licensed owner's request to relocate gaming operations under
4 section 4.5 of this chapter.

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

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

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

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

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

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

32 SECTION 4. IC 4-33-6-19.5 IS ADDED TO THE INDIANA
33 CODE AS A NEW SECTION TO READ AS FOLLOWS
34 [EFFECTIVE UPON PASSAGE]: **Sec. 19.5. (a) The legislative body
35 of Allen County, DeKalb County, Steuben County, and Wayne
36 County shall certify the following public question to the county
37 election board under IC 3-10-9-3 not later than noon August 1,
38 2026, for placement on the 2026 general election ballot:**

39 **"Shall inland casino gambling be permitted in (insert the
40 name of the county)?"**

41 **(b) The public question shall be placed on the ballot as
42 provided in IC 3-10-9.**

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1 **(c) Each registered voter of the county is entitled to vote on the**
2 **public question.**

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

5 SECTION 5. IC 4-33-6-24, AS AMENDED BY P.L.293-2019,
6 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7 UPON PASSAGE]: Sec. 24. (a) This section does not apply to:

8 **(1)** gaming operations relocated under section 4.5 of this
9 chapter; or

10 **(2)** an inland casino operated in:

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

12 **(B)** Allen County, DeKalb County, Steuben County, or
13 **Wayne County under IC 4-33-6.8.**

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

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

20 **(1)** Except as provided in subsection (d), the casino is located on
21 property that the licensed owner owned or leased and used in the
22 conduct of the licensed owner's gaming operations on February
23 1, 2015.

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

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

28 **(4)** The commission approves the relocation of the licensed
29 owner's gaming operation.

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

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

36 **(2)** subject to the other requirements of this section, situate an
37 inland casino on the contiguous parcel formed under subdivision
38 **(1).**

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

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

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1 greatest number of gambling games offered by the licensed owner in
2 the licensed owner's docked riverboat since January 1, 2007.

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

7 (b) Except as provided in subsections (c) and (d), the number of
8 gambling games offered by a licensed owner or operating agent within
9 the riverboat operated by the licensed owner or operating agent may
10 not exceed the greatest number of gambling games offered by the
11 licensed owner or operating agent since January 1, 2007.

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

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

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

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

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

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

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

31 **Sec. 3. The commission may authorize in the manner required**
32 **by this chapter the relocation of the Ohio County license to an**
33 **inland casino in Allen County, DeKalb County, Steuben County, or**
34 **Wayne County.**

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

38 **(1) A written application that contains the following**
39 **information:**

40 **(A) The county in which the applicant is proposing to**
41 **operate an inland casino. For purposes of this clause, the**
42 **application must select Allen County, DeKalb County,**

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- Steuben County, or Wayne County.
- (B) Documented and verifiable information describing the following:**
 - (i) The proposed site of the inland casino.**
 - (ii) Evidence of site control or real estate options.**
 - (iii) Conceptual plans for casino and nongaming facilities.**
 - (iv) Estimated construction and total development costs.**
 - (v) A phased investment and construction timeline.**
 - (vi) Market and feasibility information.**
 - (vii) The financial capacity of the applicant.**
- (C) The applicant's commitment and plan to invest at least five hundred million dollars (\$500,000,000) for the development of a casino and nongaming amenities onsite in the county selected under clause (A) in the following manner:**
 - (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, Steuben County, or Wayne County; or**
 - (4) an application that does not include the information and documents required under subsection (a).**

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

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

7 **(A) the applicant's proposed relocation; or**

8 **(B) the relocation of the Ohio County license to an**
 9 **inland casino in the county without identifying a specific**
 10 **applicant.**

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

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

16 **(1) privately negotiate with an applicant before an**
 17 **application is submitted; and**

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

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

24 **(1) make the filed applications available to the public; and**

25 **(2) prepare an informational summary of the filed**
 26 **applications and make the summary available to the public.**

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

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

32 **(c) Subject to subsection (d), the commission must decide**
 33 **whether to approve or deny an application submitted under section**
 34 **4 of this chapter based on documented and verifiable information,**
 35 **including the following:**

36 **(1) The net economic benefit to the state.**

37 **(2) Increased state and local tax revenue.**

38 **(3) The number and quality of jobs created.**

39 **(4) The amount of capital investment planned by the**
 40 **applicant under section 4(a)(1)(C) of this chapter.**

41 **(5) The quality and durability of proposed facilities.**

42 **(6) The financial stability of the applicant.**

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- 1 **(7) Site feasibility and infrastructure readiness.**
 2 **(8) Market sustainability.**
 3 **(9) The impact on other Indiana casinos and the horse racing**
 4 **industry.**
 5 **(10) Regulatory compliance history.**
 6 **(11) The total public value of a supplemental bid under**
 7 **section 7 of this chapter, if applicable.**
 8 **(12) Any other factor deemed appropriate by the**
 9 **commission.**
 10 **(d) In deciding whether to approve or deny an application**
 11 **submitted under section 4 of this chapter, the commission may**
 12 **consider the results of the public question certified to the**
 13 **commission under IC 4-33-6-19.5(d).**
 14 **(e) The commission may not decide whether to approve or**
 15 **deny an application submitted under section 4 of this chapter based**
 16 **on lobbying, political pressure, or unverifiable claims.**
 17 **(f) The commission may hold executive sessions under**
 18 **IC 5-14-1.5-6.1(b)(1) to review and discuss applications submitted**
 19 **under this chapter.**
 20 **Sec. 7. (a) This section applies if the commission receives more**
 21 **than one (1) application proposing to operate an inland casino in**
 22 **the same county.**
 23 **(b) The commission may, after making the filed applications**
 24 **available to the public under section 6 of this chapter, solicit and**
 25 **accept a supplemental bid from one (1) or more of the licensed**
 26 **owners or permit holders that submitted an application described**
 27 **in subsection (a).**
 28 **(c) The following apply to a supplemental bid submitted under**
 29 **subsection (b):**
 30 **(1) A supplemental bid:**
 31 **(A) must be submitted only to the commission; and**
 32 **(B) subject to subsection (e), must be sealed and is**
 33 **confidential.**
 34 **(2) A supplemental bid may include proposed payments to**
 35 **one (1) or more of the following:**
 36 **(A) The state.**
 37 **(B) The community in which the proposed inland casino**
 38 **will be located.**
 39 **(C) The city of Rising Sun.**
 40 **(D) Ohio County.**
 41 **(3) Each supplemental bid must clearly identify the amount,**
 42 **recipient, and timing of a proposed payment under**

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subdivision (2).

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

(A) section 4(a)(1)(B)(iii) through 4(a)(1)(B)(v) of this chapter; and

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

(5) A unit (as defined in IC 36-1-2-23) may not negotiate directly with a licensed owner or permit holder submitting a supplemental bid.

(d) If a supplemental bid is submitted under this section, the commission is not required to consider only applications accompanied by a supplemental bid. The commission may approve an application that was not accompanied by a supplemental bid.

(e) After the commission makes a final decision under section 8 of this chapter, the commission must make public each supplemental bid received under this section.

Sec. 8. (a) After issuing the informational summary required under section 6(a)(2) of this chapter, and not later than April 15, 2027, the commission shall issue a final decision approving or denying each application. The final decision must include written findings explaining the decision.

(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

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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 license.

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

(b) If the licensed owner or permit holder whose application was approved by the commission under section 8 of this chapter sells or otherwise transfers the licensed owner's or permit holder's interest in the owner's license within ten (10) years from the date the application was approved, the following apply:

(1) The licensed owner or permit holder shall pay a fee of fifty million dollars (\$50,000,000) to the commission before the sale or transfer of the license may be approved by the commission. Any payment required under this subdivision shall be deposited in the state general fund.

(2) If, at the time of the transfer of ownership, the five hundred million dollar (\$500,000,000) investment to which the licensed owner or permit holder committed under section 4(a)(1)(C) of this chapter has not been met, the person acquiring the owner's license shall, not later than ten (10) years from the date the application was approved by the

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1 commission under section 8 of this chapter, invest in the
2 casino and nongaming amenities an amount that is at least
3 equal to the difference between five hundred million dollars
4 (\$500,000,000) and the amount actually invested by the
5 person transferring the owner's license.

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

8 (1) during the application, review, and approval process
9 under this chapter; and

10 (2) if an application is approved under section 8 of this
11 chapter, until one (1) day before the date the commission has
12 approved gambling operations to begin under the relocated
13 owner's license in Allen County, DeKalb County, Steuben
14 County, or Wayne County.

15 (b) If the commission approves an application to relocate
16 gaming operations under section 8 of this chapter, the following
17 apply:

18 (1) The owner of the Ohio County license shall cease
19 gambling operations on the riverboat in Ohio County not
20 later than one (1) day before the date the commission has
21 approved gambling operations to begin under the relocated
22 owner's license in Allen County, DeKalb County, Steuben
23 County, or Wayne County.

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

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

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

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

42 (c) As used in this section, "license" means:

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- 1 (1) an owner's license issued under this article;
- 2 (2) a supplier's license issued under this article to a supplier of
- 3 gaming supplies or equipment, including electronic gaming
- 4 equipment; or
- 5 (3) an operating agent contract entered into under this article.
- 6 (d) As used in this section, "licensee" means a person who holds
- 7 a license. The term includes an operating agent.
- 8 (e) As used in this section, "officer" refers only to either of the
- 9 following:
- 10 (1) An individual listed as an officer of a corporation in the
- 11 corporation's most recent annual report.
- 12 (2) An individual who is a successor to an individual described
- 13 in subdivision (1).
- 14 (f) For purposes of this section, a person is considered to have an
- 15 interest in a licensee if the person satisfies any of the following:
- 16 (1) The person holds at least a one percent (1%) interest in the
- 17 licensee.
- 18 (2) The person is an officer of the licensee.
- 19 (3) The person is an officer of a person that holds at least a one
- 20 percent (1%) interest in the licensee.
- 21 (4) The person is a political action committee of the licensee.
- 22 (g) A licensee or a person with an interest in a licensee may not
- 23 give any property (as defined in IC 35-31.5-2-253) to a member of a
- 24 precinct committee to induce the member of the precinct committee to
- 25 do any act or refrain from doing any act with respect to the approval of
- 26 a local public question under IC 4-33-6-19, ~~or~~ IC 4-33-6-19.3, **or**
- 27 **IC 4-33-6-19.5.**
- 28 (h) A person who knowingly or intentionally violates this section
- 29 commits a Level 6 felony.
- 30 SECTION 9. IC 4-33-12-1.5, AS AMENDED BY P.L.293-2019,
- 31 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 32 UPON PASSAGE]: Sec. 1.5. (a) A supplemental wagering tax on the
- 33 wagering occurring each day at a riverboat is imposed upon the
- 34 licensed owner operating the riverboat.
- 35 (b) Except as provided in ~~subsection (d)~~, **subsections (d) and (e)**,
- 36 and subject to subsection (c), the amount of supplemental wagering tax
- 37 imposed for a particular day is determined by multiplying the
- 38 riverboat's adjusted gross receipts for that day by the quotient of:
- 39 (1) the total riverboat admissions tax that the riverboat's licensed
- 40 owner paid beginning July 1, 2016, and ending June 30, 2017;
- 41 divided by
- 42 (2) the riverboat's adjusted gross receipts beginning July 1, 2016,

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1 and ending June 30, 2017.
2 (c) The quotient used under subsection (b) to determine the
3 supplemental wagering tax liability of a licensed owner subject to
4 subsection (b) may not exceed the following when expressed as a
5 percentage:

- 6 (1) Four percent (4%) before July 1, 2019.
- 7 (2) Three and five-tenths percent (3.5%) after June 30, 2019.

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

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

17 SECTION 10. IC 4-33-12-6, AS AMENDED BY P.L.104-2022,
18 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
19 UPON PASSAGE]: Sec. 6. (a) The department shall place in the state
20 general fund the tax revenue collected under this chapter.

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

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

- 28 (A) the city in which the riverboat is located, if the city:
 - 29 (i) is located in a county having a population of more
 - 30 than one hundred twelve thousand (112,000) and less
 - 31 than one hundred twenty thousand (120,000); or
 - 32 (ii) is contiguous to the Ohio River and is the largest
 - 33 city in the county; and

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

36 (2) 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 the county in which the
40 riverboat is located. In the case of a county described in
41 subdivision (1)(B), this thirty-three and one-third percent (33
42 1/3%) of the admissions tax and supplemental wagering tax is in

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1 addition to the thirty-three and one-third percent (33 1/3%)
 2 received under subdivision (1)(B).
 3 (3) Except as provided in section 9(k) of this chapter, three and
 4 thirty-three hundredths percent (3.33%) of the admissions tax
 5 and supplemental wagering tax collected by the licensed owner
 6 during the quarter shall be paid to the county convention and
 7 visitors bureau or promotion fund for the county in which the
 8 riverboat is located.
 9 (4) Except as provided in section 9(k) of this chapter, five
 10 percent (5%) of the admissions tax and supplemental wagering
 11 tax collected by the licensed owner during a quarter shall be paid
 12 to the state fair commission, for use in any activity that the
 13 commission is authorized to carry out under IC 15-13-3.
 14 (5) Except as provided in section 9(k) of this chapter, three and
 15 thirty-three hundredths percent (3.33%) of the admissions tax
 16 and supplemental wagering tax collected by the licensed owner
 17 during the quarter shall be paid to the division of mental health
 18 and addiction. The division shall allocate at least twenty-five
 19 percent (25%) of the funds derived from the admissions tax to
 20 the prevention and treatment of compulsive gambling.
 21 (6) Twenty-one and six hundred sixty-seven thousandths percent
 22 (21.667%) of the admissions tax and supplemental wagering tax
 23 collected by the licensed owner during the quarter shall be paid
 24 to the state general fund.
 25 SECTION 11. IC 4-33-12-8.7 IS ADDED TO THE INDIANA
 26 CODE AS A NEW SECTION TO READ AS FOLLOWS
 27 [EFFECTIVE UPON PASSAGE]: **Sec. 8.7. (a) This section applies**
 28 **only to tax revenue collected from an inland casino located in Allen**
 29 **County, DeKalb County, Steuben County, or Wayne County under**
 30 **IC 4-33-6.8.**
 31 **(b) The treasurer of state shall pay the following amounts from**
 32 **taxes collected during the preceding calendar quarter from the**
 33 **inland casino:**
 34 **(1) Ten percent (10%) to one (1) of the following:**
 35 **(A) The regional development authority established**
 36 **under IC 36-7.6 for northeast Indiana, if the commission**
 37 **approves an application under IC 4-33-6.8-8 to operate**
 38 **an inland casino in Allen County, DeKalb County, or**
 39 **Steuben County.**
 40 **(B) The regional development authority established**
 41 **under IC 36-7.6 of which Wayne County is a member, if**
 42 **the commission approves an application under**

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1 **IC 4-33-6.8-8 to operate an inland casino in Wayne**
2 **County.**

3 **(2) Forty-five percent (45%) to the city in which the casino**
4 **conducts gaming operations.**

5 **(3) Forty-five percent (45%) to county in which the casino**
6 **conducts gaming operations.**

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

10 **(1) must be paid to the fiscal officer of the unit and may be**
11 **deposited in the unit's general fund or a riverboat fund**

12 **established by the city or county under IC 36-1-8-9, or both;**

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

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

19 **(4) is considered miscellaneous revenue.**

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

23 SECTION 12. IC 4-33-13-5, AS AMENDED BY P.L.9-2024,
24 SECTION 109, IS AMENDED TO READ AS FOLLOWS
25 [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) This subsection does not
26 apply to tax revenue remitted by an operating agent operating a
27 riverboat in a historic hotel district. Excluding funds that are
28 appropriated in the biennial budget act from the state gaming fund to
29 the commission for purposes of administering this article, each month
30 the state comptroller shall distribute the tax revenue deposited in the
31 state gaming fund under this chapter to the following:

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

34 (A) Before July 1, 2021, the first thirty-three million dollars
35 (\$33,000,000) of tax revenues collected under this chapter
36 shall be set aside for revenue sharing under subsection (d).

37 (B) After June 30, 2021, if the total adjusted gross receipts
38 received by licensees from gambling games authorized
39 under this article during the preceding state fiscal year is
40 equal to or greater than the total adjusted gross receipts
41 received by licensees from gambling games authorized
42 under this article during the state fiscal year ending June 30,

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2020, the first thirty-three million dollars (\$33,000,000) of tax revenues collected under this chapter shall be set aside for revenue sharing under subsection (d).

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

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

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

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

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

- (i) a city described in IC 4-33-12-6(b)(1)(A);
- (ii) a city located in Lake County, **Allen County, DeKalb County, Steuben County, or Wayne 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

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1 the state gaming fund. Specifically, the state comptroller may
2 transfer the tax revenue received by the state in a month to the
3 state general fund in the immediately following month according
4 to this subdivision.

5 (b) This subsection applies only to tax revenue remitted by an
6 operating agent operating a riverboat in a historic hotel district after
7 June 30, 2019. Excluding funds that are appropriated in the biennial
8 budget act from the state gaming fund to the commission for purposes
9 of administering this article, each month the state comptroller shall
10 distribute the tax revenue remitted by the operating agent under this
11 chapter as follows:

12 (1) For state fiscal years beginning after June 30, 2019, but
13 ending before July 1, 2021, fifty-six and five-tenths percent
14 (56.5%) shall be paid to the state general fund.

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

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

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

22 However, if:

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

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

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

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

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

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

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

39 (B) Fourteen and eight-tenths percent (14.8%) shall be paid
40 to the county treasurer of Orange County for distribution
41 among the school corporations in the county. The governing
42 bodies for the school corporations in the county shall

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1 provide a formula for the distribution of the money received
 2 under this clause among the school corporations by joint
 3 resolution adopted by the governing body of each of the
 4 school corporations in the county. Money received by a
 5 school corporation under this clause must be used to
 6 improve the educational attainment of students enrolled in
 7 the school corporation receiving the money. Not later than
 8 the first regular meeting in the school year of a governing
 9 body of a school corporation receiving a distribution under
 10 this clause, the superintendent of the school corporation
 11 shall submit to the governing body a report describing the
 12 purposes for which the receipts under this clause were used
 13 and the improvements in educational attainment realized
 14 through the use of the money. The report is a public record.
 15 (C) Thirteen and one-tenth percent (13.1%) shall be paid to
 16 the county treasurer of Orange County.
 17 (D) Five and three-tenths percent (5.3%) shall be
 18 distributed quarterly to the county treasurer of Dubois
 19 County for appropriation by the county fiscal body after
 20 receiving a recommendation from the county executive. The
 21 county fiscal body for the receiving county shall provide for
 22 the distribution of the money received under this clause to
 23 one (1) or more taxing units (as defined in IC 6-1.1-1-21) in
 24 the county under a formula established by the county fiscal
 25 body after receiving a recommendation from the county
 26 executive.
 27 (E) Five and three-tenths percent (5.3%) shall be distributed
 28 quarterly to the county treasurer of Crawford County for
 29 appropriation by the county fiscal body after receiving a
 30 recommendation from the county executive. The county
 31 fiscal body for the receiving county shall provide for the
 32 distribution of the money received under this clause to one
 33 (1) or more taxing units (as defined in IC 6-1.1-1-21) in the
 34 county under a formula established by the county fiscal
 35 body after receiving a recommendation from the county
 36 executive.
 37 (F) Six and thirty-five hundredths percent (6.35%) shall be
 38 paid to the fiscal officer of the town of Paoli.
 39 (G) Six and thirty-five hundredths percent (6.35%) shall be
 40 paid to the fiscal officer of the town of Orleans.
 41 (H) Twenty-six and four-tenths percent (26.4%) shall be
 42 paid to the Indiana economic development corporation

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established by IC 5-28-3-1 for transfer as follows:

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

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

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

(c) This subsection does not apply to tax revenue remitted by an inland casino operating in Vigo County, **Allen County, DeKalb County, Steuben County, or Wayne County**. For each city and county receiving money under subsection (a)(2), the state comptroller shall determine the total amount of money paid by the state comptroller to the city or county during the state fiscal year 2002. The amount determined is the base year revenue for the city or county. The state

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1 comptroller shall certify the base year revenue determined under this
 2 subsection to the city or county. The total amount of money distributed
 3 to a city or county under this section during a state fiscal year may not
 4 exceed the entity's base year revenue. For each state fiscal year, the
 5 state comptroller shall pay that part of the riverboat wagering taxes
 6 that:

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

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

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

- 19 (1) To each city located in the county according to the ratio the
- 20 city's population bears to the total population of the county.
- 21 (2) To each town located in the county according to the ratio the
- 22 town's population bears to the total population of the county.
- 23 (3) After the distributions required in subdivisions (1) and (2)
- 24 are made, the remainder shall be retained by the county.

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

- 27 (1) To reduce the property tax levy of the city, town, or county
- 28 for a particular year (a property tax reduction under this
- 29 subdivision does not reduce the maximum levy of the city, town,
- 30 or county under IC 6-1.1-18.5).
- 31 (2) For deposit in a special fund or allocation fund created under
- 32 IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and
- 33 IC 36-7-30 to provide funding for debt repayment.
- 34 (3) To fund sewer and water projects, including storm water
- 35 management projects.
- 36 (4) For police and fire pensions.
- 37 (5) To carry out any governmental purpose for which the money
- 38 is appropriated by the fiscal body of the city, town, or county.
- 39 Money used under this subdivision does not reduce the property
- 40 tax levy of the city, town, or county for a particular year or
- 41 reduce the maximum levy of the city, town, or county under
- 42 IC 6-1.1-18.5.

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

- 14 (1) the entity's base year revenue (as determined under
 15 IC 4-33-12-9); minus
 16 (2) the sum of:
 17 (A) the total amount of money distributed to the entity and
 18 constructively received by the entity during the preceding
 19 state fiscal year under IC 4-33-12-6 or IC 4-33-12-8; plus
 20 (B) the amount of any admissions taxes deducted under
 21 IC 6-3.1-20-7.

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

- 25 (1) To each city, other than the consolidated city, located in the
 26 county according to the ratio that the city's population bears to
 27 the total population of the county.
 28 (2) To each town located in the county according to the ratio that
 29 the town's population bears to the total population of the county.
 30 (3) After the distributions required in subdivisions (1) and (2)
 31 are made, the remainder shall be paid in equal amounts to the
 32 consolidated city and the county.

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

- 39 (1) Before July 1, 2021, forty-eight million dollars
 40 (\$48,000,000).
 41 (2) After June 30, 2021, if the total adjusted gross receipts
 42 received by licensees from gambling games authorized under

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

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

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

14 (B) the result of:

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

19 (ii) the total adjusted gross receipts received by
 20 licensees from gambling games authorized under this
 21 article during the state fiscal year ending June 30,
 22 2020.

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

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

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

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

39 (A) three million five hundred thousand dollars
 40 (\$3,500,000); minus

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

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

5 (j) Money distributed to a political subdivision under subsection
 6 (b):

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

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

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

23 (4) is considered miscellaneous revenue.

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

26 (k) After June 30, 2020, the amount of wagering taxes that would
 27 otherwise be distributed to South Bend under subsection (d) shall be
 28 deposited as being received from all riverboats whose supplemental
 29 wagering tax, as calculated under IC 4-33-12-1.5(b), is over three and
 30 five-tenths percent (3.5%). The amount deposited under this
 31 subsection, in each riverboat's account, is proportionate to the
 32 supplemental wagering tax received from that riverboat under
 33 IC 4-33-12-1.5 in the month of July. The amount deposited under this
 34 subsection must be distributed in the same manner as the supplemental
 35 wagering tax collected under IC 4-33-12-1.5. This subsection expires
 36 June 30, 2021.

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

40 **SECTION 13. An emergency is declared for this act.**

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