
HOUSE BILL No. 1038

AM103822 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, or**
15 **Steuben County under IC 4-33-6.8.**
16 SECTION 2. IC 4-33-6-1, AS AMENDED BY P.L.293-2019,
17 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

HB 1038—LS 6386/DI 125



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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)~~ **eleven (11)** owner's licenses may be in effect at any
 5 time. Subject to subsection (d), those owner's licenses may be issued
 6 as follows:

7 (1) Not more than two (2) licenses for not more than two (2)
 8 riverboats that operate in or from the city of Gary.

9 (2) One (1) license for a riverboat that operates from the city of
 10 Hammond.

11 (3) One (1) license for a riverboat that operates from the city of
 12 East Chicago.

13 (4) One (1) license for a city located in a county contiguous to
 14 Lake Michigan. However, this license may not be issued to a city
 15 described in subdivisions (1) through (3).

16 (5) **Not more than** a total of five (5) licenses for riverboats that
 17 operate upon the Ohio River from the following counties:

18 (A) Vanderburgh County.

19 (B) Harrison County.

20 (C) Switzerland County.

21 (D) Ohio County.

22 (E) Dearborn County.

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

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

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

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

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

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

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

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HB 1038—LS 6386/DI 125



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

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

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

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

17 **(e) If a licensed owner ceases operations or goes out of
 18 business, the license issued under this section is terminated
 19 effective on that date.**

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

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

28 SECTION 4. IC 4-33-6-19.5 IS ADDED TO THE INDIANA
 29 CODE AS A NEW SECTION TO READ AS FOLLOWS
 30 [EFFECTIVE UPON PASSAGE]: **Sec. 19.5. (a) Not later than June
 31 1, 2026, the legislative body of Allen County, DeKalb County, or
 32 Steuben County may adopt a resolution stating that the legislative
 33 body wishes to seek approval from the voters of the county to
 34 permit inland casino gambling in the county.**

35 **(b) A county legislative body that adopts a resolution under
 36 this subsection shall certify the following public question to the
 37 county election board under IC 3-10-9-3 not later than noon
 38 August 1, 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 **(c) The public question shall be placed on the ballot as
 42 provided in IC 3-10-9.**

HB 1038—LS 6386/DI 125



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

3 **(e) 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, or Steuben County
 13 **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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HB 1038—LS 6386/DI 125



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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, or
20 Steuben County under IC 4-33-6.8 may not exceed one thousand
21 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, "permit holder" has the
27 meaning set forth in IC 4-31-2.1-27.**

28 **Sec. 2. The commission may issue in the manner required by
29 this chapter a license to operate an inland casino in Allen County,
30 DeKalb County, or Steuben County.**

31 **Sec. 3. (a) Any operator in the United States may apply for a
32 license to own and operate an inland casino under this chapter by
33 submitting the following to the commission not later than
34 December 1, 2026:**

35 **(1) A written application that contains the following
36 information:**

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

41 **(B) Documented and verifiable information describing
42 the following:**

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HB 1038—LS 6386/DI 125



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- 1 (i) The proposed site of the inland casino.
- 2 (ii) Evidence of site control or real estate options.
- 3 (iii) Conceptual plans for casino and nongaming
- 4 facilities.
- 5 (iv) Estimated construction and total development
- 6 costs.
- 7 (v) A phased investment and construction timeline.
- 8 (vi) Market and feasibility information.
- 9 (vii) The financial capacity of the applicant.
- 10 (C) The applicant's commitment and plan to invest at
- 11 least five hundred million dollars (\$500,000,000) for the
- 12 development of a casino and nongaming amenities onsite
- 13 in the county selected under clause (A) in the following
- 14 manner:
- 15 (i) At least sixty percent (60%) of the amount
- 16 invested in the initial phase of development within
- 17 two (2) years from the date the license is awarded.
- 18 (ii) The remaining amount invested, and the
- 19 relocation and development of the casino and
- 20 nongaming amenities completed, not later than five
- 21 (5) years after gaming operations begin at the
- 22 relocated casino under this chapter.
- 23 (D) Any other information requested by the commission.
- 24 (2) The local government support documents required under
- 25 section 4(a) of this chapter.
- 26 (b) An application submitted under subsection (a) may include
- 27 financial commitments to the horse racing industry.
- 28 (c) The commission must begin accepting applications under
- 29 subsection (a) not later than October 1, 2026.
- 30 (d) For purposes of subsection (a), the commission may not
- 31 accept:
- 32 (1) subject to section 6 of this chapter, more than one (1)
- 33 application from a licensed owner or permit holder;
- 34 (2) an application that proposes to operate an inland casino
- 35 in a county other than Allen County, DeKalb County, or
- 36 Steuben County; or
- 37 (3) an application that does not include the information and
- 38 documents required under subsection (a).
- 39 Sec. 4. (a) An applicant must submit the following with an
- 40 application under section 4 of this chapter:
- 41 (1) A copy of a resolution adopted by a majority of the board
- 42 of county commissioners of the county selected by the

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- 1 applicant under section 3(a)(1)(A) of this chapter that
 2 supports the applicant's proposed license.
- 3 (2) If the proposed casino will be located within a
 4 municipality, a letter of support for the proposed relocation
 5 signed by the mayor of the municipality.
- 6 (b) Except as provided in section 6 of this chapter, a unit (as
 7 defined in IC 36-1-2-23) may:
- 8 (1) privately negotiate with an applicant before an
 9 application is submitted; and
 10 (2) support or decline to support specific applicants in a
 11 letter or resolution under subsection (a).
- 12 **Sec. 5. (a) Following the submission of applications under**
 13 **section 3 of this chapter, the commission shall review the filed**
 14 **applications in the manner required by subsections (c) and (e). Not**
 15 **later than January 15, 2027, the commission shall:**
- 16 (1) make the filed applications available to the public; and
 17 (2) prepare an informational summary of the filed
 18 applications and make the summary available to the public.
- 19 **The commission may redact information that it determines to be**
 20 **confidential in the applications or informational summary made**
 21 **available to the public.**
- 22 (b) The commission may hire independent consultants or
 23 experts to assist with evaluating applications.
- 24 (c) Subject to subsection (d), the commission must decide
 25 whether to approve or deny an application submitted under section
 26 3 of this chapter based on documented and verifiable information,
 27 including the following:
- 28 (1) The net economic benefit to the state.
 29 (2) Increased state and local tax revenue.
 30 (3) The number and quality of jobs created.
 31 (4) The amount of capital investment planned by the
 32 applicant under section 4(a)(1)(C) of this chapter.
 33 (5) The quality and durability of proposed facilities.
 34 (6) The financial stability of the applicant.
 35 (7) Site feasibility and infrastructure readiness.
 36 (8) Market sustainability.
 37 (9) The impact on other Indiana casinos and the horse racing
 38 industry.
 39 (10) Regulatory compliance history.
 40 (11) The total public value of a supplemental bid under
 41 section 6 of this chapter, if applicable.
 42 (12) Any other factor deemed appropriate by the

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1 **commission.**
2 **(d) In deciding whether to approve or deny an application**
3 **submitted under section 3 of this chapter, the commission may**
4 **consider:**
5 **(1) whether a public question was on the 2026 general**
6 **election ballot under IC 4-33-6-19.5 in the county in which**
7 **the applicant proposes to operate an inland casino; and**
8 **(2) if a public question was on the ballot as described in**
9 **subdivision (1), the results of the public question certified to**
10 **the commission under IC 4-33-6-19.5(e).**
11 **(e) The commission may not decide whether to approve or**
12 **deny an application submitted under section 3 of this chapter based**
13 **on lobbying, political pressure, or unverifiable claims.**
14 **(f) The commission may hold executive sessions under**
15 **IC 5-14-1.5-6.1(b)(1) to review and discuss applications submitted**
16 **under this chapter.**
17 **Sec. 6. (a) This section applies if the commission receives more**
18 **than one (1) application proposing to operate an inland casino in**
19 **the same county.**
20 **(b) The commission may, after making the filed applications**
21 **available to the public under section 5 of this chapter, solicit and**
22 **accept a supplemental bid from one (1) or more of the licensed**
23 **owners or permit holders that submitted an application described**
24 **in subsection (a).**
25 **(c) The following apply to a supplemental bid submitted under**
26 **subsection (b):**
27 **(1) A supplemental bid:**
28 **(A) must be submitted only to the commission; and**
29 **(B) subject to subsection (e), must be sealed and is**
30 **confidential.**
31 **(2) A supplemental bid may include proposed payments to**
32 **one (1) or more of the following:**
33 **(A) The state.**
34 **(B) The community in which the proposed inland casino**
35 **will be located.**
36 **(3) Each supplemental bid must clearly identify the amount,**
37 **recipient, and timing of a proposed payment under**
38 **subdivision (2).**
39 **(4) An applicant may include in a supplemental bid**
40 **modifications to the information submitted by the applicant**
41 **under:**
42 **(A) section 3(a)(1)(B)(iii) through 3(a)(1)(B)(v) of this**

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- 1 chapter; and
 2 (B) section 3(a)(1)(C) of this chapter.
 3 (5) A unit (as defined in IC 36-1-2-23) may not negotiate
 4 directly with a licensed owner or permit holder submitting
 5 a supplemental bid.
 6 (d) If a supplemental bid is submitted under this section, the
 7 commission is not required to consider only applications
 8 accompanied by a supplemental bid. The commission may approve
 9 an application that was not accompanied by a supplemental bid.
 10 (e) After the commission makes a final decision under section
 11 7 of this chapter, the commission must make public each
 12 supplemental bid received under this section.
 13 Sec. 7. (a) After issuing the informational summary required
 14 under section 5(a)(2) of this chapter, and not later than April 15,
 15 2027, the commission shall issue a final decision approving or
 16 denying each application. The final decision must include written
 17 findings explaining the decision.
 18 (b) The commission may:
 19 (1) approve only one (1) application under subsection (a);
 20 and
 21 (2) deny all of the filed applications if the commission
 22 determines that none of the applications serve the interests
 23 of the state.
 24 Sec. 8. (a) If the commission approves an application of a
 25 licensed owner or permit holder to relocate gaming operations
 26 under section 7 of this chapter, the commission:
 27 (1) shall require the licensed owner or permit holder to pay
 28 to the commission a fee of two hundred fifty million dollars
 29 (\$250,000,000) in the manner described in subsection (b);
 30 and (2) may impose other requirements that the
 31 commission deems necessary and appropriate to
 32 protect the interest of the state and the person
 33 whose application is approved under section 7 of
 34 this chapter.
 35 (b) The payment required by subsection (a)(1) must be paid to
 36 the commission in five (5) annual payments of equal amounts. The
 37 first payment required by this section is due within thirty (30) days
 38 of the approval of the application under section 7 of this chapter.
 39 The four (4) remaining annual payments are each due on the
 40 anniversary date of the first payment.
 41 (c) The commission shall deposit the fee received under
 42 subsection (a) in the state general fund.

HB 1038—LS 6386/DI 125



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1 **Sec. 9.(a) The commission may enforce the phasing and**
2 **completion timelines to which the licensed owner or permit holder**
3 **committed under section 3(a) of this chapter.**

4 **(b) If the licensed owner or permit holder whose application**
5 **was approved by the commission under section 7 of this chapter**
6 **sells or otherwise transfers the licensed owner's or permit holder's**
7 **interest in the owner's license within ten (10) years from the date**
8 **the application was approved, the following apply:**

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

14 **(2) If, at the time of the transfer of ownership, the five**
15 **hundred million dollar (\$500,000,000) investment to which**
16 **the licensed owner or permit holder committed under section**
17 **3(a)(1)(C) of this chapter has not been met, the person**
18 **acquiring the owner's license shall, not later than ten (10)**
19 **years from the date the application was approved by the**
20 **commission under section 7 of this chapter, invest in the**
21 **casino and nongaming amenities an amount that is at least**
22 **equal to the difference between five hundred million dollars**
23 **(\$500,000,000) and the amount actually invested by the**
24 **person transferring the owner's license.**

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

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

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

- 32 (1) an owner's license issued under this article;
- 33 (2) a supplier's license issued under this article to a supplier of
34 gaming supplies or equipment, including electronic gaming
35 equipment; or
- 36 (3) an operating agent contract entered into under this article.

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

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

- 41 (1) An individual listed as an officer of a corporation in the
42 corporation's most recent annual report.

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- 1 (2) An individual who is a successor to an individual described
- 2 in subdivision (1).
- 3 (f) For purposes of this section, a person is considered to have an
- 4 interest in a licensee if the person satisfies any of the following:
- 5 (1) The person holds at least a one percent (1%) interest in the
- 6 licensee.
- 7 (2) The person is an officer of the licensee.
- 8 (3) The person is an officer of a person that holds at least a one
- 9 percent (1%) interest in the licensee.
- 10 (4) The person is a political action committee of the licensee.
- 11 (g) A licensee or a person with an interest in a licensee may not
- 12 give any property (as defined in IC 35-31.5-2-253) to a member of a
- 13 precinct committee to induce the member of the precinct committee to
- 14 do any act or refrain from doing any act with respect to the approval of
- 15 a local public question under IC 4-33-6-19, or IC 4-33-6-19.3, or
- 16 **IC 4-33-6-19.5.**
- 17 (h) A person who knowingly or intentionally violates this section
- 18 commits a Level 6 felony.
- 19 SECTION 9. IC 4-33-12-1.5, AS AMENDED BY P.L.293-2019,
- 20 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 21 UPON PASSAGE]: Sec. 1.5. (a) A supplemental wagering tax on the
- 22 wagering occurring each day at a riverboat is imposed upon the
- 23 licensed owner operating the riverboat.
- 24 (b) Except as provided in ~~subsection (d)~~, **subsections (d) and (e)**,
- 25 and subject to subsection (c), the amount of supplemental wagering tax
- 26 imposed for a particular day is determined by multiplying the
- 27 riverboat's adjusted gross receipts for that day by the quotient of:
- 28 (1) the total riverboat admissions tax that the riverboat's licensed
- 29 owner paid beginning July 1, 2016, and ending June 30, 2017;
- 30 divided by
- 31 (2) the riverboat's adjusted gross receipts beginning July 1, 2016,
- 32 and ending June 30, 2017.
- 33 (c) The quotient used under subsection (b) to determine the
- 34 supplemental wagering tax liability of a licensed owner subject to
- 35 subsection (b) may not exceed the following when expressed as a
- 36 percentage:
- 37 (1) Four percent (4%) before July 1, 2019.
- 38 (2) Three and five-tenths percent (3.5%) after June 30, 2019.
- 39 (d) The supplemental wagering tax liability of a licensed owner
- 40 operating an inland casino in Vigo County is equal to two and
- 41 nine-tenths percent (2.9%) of the riverboat's adjusted gross receipts for
- 42 the day.

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

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

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

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

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

18 (i) is located in a county having a population of more
19 than one hundred twelve thousand (112,000) and less
20 than one hundred twenty thousand (120,000); or

21 (ii) is contiguous to the Ohio River and is the largest
22 city in the county; and

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

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

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

40 (4) Except as provided in section 9(k) of this chapter, five
41 percent (5%) of the admissions tax and supplemental wagering
42 tax collected by the licensed owner during a quarter shall be paid

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1 to the state fair commission, for use in any activity that the
2 commission is authorized to carry out under IC 15-13-3.

3 (5) 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 division of mental health
7 and addiction. The division shall allocate at least twenty-five
8 percent (25%) of the funds derived from the admissions tax to
9 the prevention and treatment of compulsive gambling.

10 (6) Twenty-one and six hundred sixty-seven thousandths percent
11 (21.667%) of the admissions tax and supplemental wagering tax
12 collected by the licensed owner during the quarter shall be paid
13 to the state general fund.

14 SECTION 11. IC 4-33-12-8.7 IS ADDED TO THE INDIANA
15 CODE AS A NEW SECTION TO READ AS FOLLOWS
16 [EFFECTIVE UPON PASSAGE]: **Sec. 8.7. (a) This section applies
17 only to tax revenue collected from an inland casino located in Allen
18 County, DeKalb County, or Steuben County under IC 4-33-6.8.**

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

22 **(1) Ten percent (10%) to the regional development authority
23 established under IC 36-7.6 for northeast Indiana.**

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

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

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

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

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

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

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

41 **(d) Money paid under subsection (b)(1) must be deposited in
42 the development authority fund established under IC 36-7.6-4-1 for**

HB 1038—LS 6386/DI 125



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1 **the regional development authority to which the money is due.**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(H) Twenty-six and four-tenths percent (26.4%) shall be paid to the Indiana economic development corporation 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

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1 sufficient to meet current obligations to retire or refinance
 2 indebtedness or leases for which tax revenues under this
 3 section were pledged before January 1, 2015, by the Orange
 4 County development commission shall be paid to the
 5 Orange County development commission before making
 6 distributions to the South Central Indiana Regional
 7 Economic Development Corporation and Radius Indiana or
 8 their successor entities or partnerships. The amount paid to
 9 the Orange County development commission shall
 10 proportionally reduce the amount payable to the South
 11 Central Indiana Regional Economic Development
 12 Corporation and Radius Indiana or their successor entities
 13 or partnerships.

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

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

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

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

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

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HB 1038—LS 6386/DI 125



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1 (1) To each city, other than the consolidated city, located in the
 2 county according to the ratio that the city's population bears to
 3 the total population of the county.
 4 (2) To each town located in the county according to the ratio that
 5 the town's population bears to the total population of the county.
 6 (3) After the distributions required in subdivisions (1) and (2)
 7 are made, the remainder shall be paid in equal amounts to the
 8 consolidated city and the county.
 9 (h) This subsection does not apply to an inland casino operating
 10 in Vigo County, **Allen County, DeKalb County, or Steuben County.**
 11 made after June 30, 2017. The maximum amount of money that may be
 12 distributed under subsection (f) in a state fiscal year is equal to the
 13 following:
 14 (1) Before July 1, 2021, forty-eight million dollars
 15 (\$48,000,000).
 16 (2) After June 30, 2021, if the total adjusted gross receipts
 17 received by licensees from gambling games authorized under
 18 this article during the preceding state fiscal year is equal to or
 19 greater than the total adjusted gross receipts received by
 20 licensees from gambling games authorized under this article
 21 during the state fiscal year ending June 30, 2020, the maximum
 22 amount is forty-eight million dollars (\$48,000,000).
 23 (3) After June 30, 2021, if the total adjusted gross receipts
 24 received by licensees from gambling games authorized under
 25 this article during the preceding state fiscal year is less than the
 26 total adjusted gross receipts received by licensees from gambling
 27 games authorized under this article during the state fiscal year
 28 ending June 30, 2020, the maximum amount is equal to the
 29 result of:
 30 (A) forty-eight million dollars (\$48,000,000); multiplied by
 31 (B) the result of:
 32 (i) the total adjusted gross receipts received by
 33 licensees from gambling games authorized under this
 34 article during the preceding state fiscal year; divided
 35 by
 36 (ii) the total adjusted gross receipts received by
 37 licensees from gambling games authorized under this
 38 article during the state fiscal year ending June 30,
 39 2020.
 40 If the total amount determined under subsection (f) exceeds the
 41 maximum amount determined under this subsection, the amount
 42 distributed to an entity under subsection (f) must be reduced according

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1 to the ratio that the amount distributed to the entity under IC 4-33-12-6
 2 or IC 4-33-12-8 bears to the total amount distributed under
 3 IC 4-33-12-6 and IC 4-33-12-8 to all entities receiving a supplemental
 4 distribution.

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

- 12 (1) the remaining amount of the supplemental distribution; or
 13 (2) the difference, if any, between:
 14 (A) three million five hundred thousand dollars
 15 (\$3,500,000); minus
 16 (B) the amount of admissions taxes constructively received
 17 by the unit in the previous state fiscal year.

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

22 (j) Money distributed to a political subdivision under subsection
 23 (b):

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

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

HB 1038—LS 6386/DI 125



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

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

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

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