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HOUSE BILL No. 1038

Proposed Changes to January 30, 2026 printing by AM103822

DIGEST OF PROPOSED AMENDMENT

Various changes. Removes the provisions in the bill that authorize the relocation of the Ohio County river boat license, but retains the provisions in the bill under which the Indiana gaming commission may award a new license. Removes Wayne County as a potential site for the new license. Provides that if a licensed owner ceases operations or goes out of business, the license issued under this section is terminated effective on that date. Requires an approved applicant to pay \$250,000,000 to the Indiana gaming commission instead of \$50,000,000 under the current bill.

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, for
- 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,

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

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

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

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

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

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

19 (A) Vanderburgh County.

20 (B) Harrison County.

21 (C) Switzerland County.

22 (D) Ohio County.

23 (E) Dearborn County.

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

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

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

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

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

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

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

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

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

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

19 ~~←~~ [] (~~5~~) [e] If ~~the commission approves an application of~~
 20 ~~> a licensed owner <or permit holder to relocate gaming~~
 21 ~~operations from Ohio County under IC 4-33-6.8, a new~~
 22 ~~owner's license may not be issued to authorize gaming~~
 23 ~~operations in Ohio County after gaming operations are~~
 24 ~~relocated to Allen County, DeKalb County, Steuben County,~~
 25 ~~or Wayne County>~~ [ceases operations or goes out of business,
 26 the license issued under this section is terminated effective on
 27 that date].

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

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

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

3 (b) A county legislative body that adopts a resolution under
4 this subsection shall certify the following public question to the
5 county election board under IC 3-10-9-3 not later than noon
6 August 1, 2026, for placement on the 2026 general election ballot:
7 "Shall inland casino gambling be permitted in (insert the
8 name of the county)?"

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

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

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

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

- 18 (1) gaming operations relocated under section 4.5 of this
19 chapter; or
- 20 (2) an inland casino operated in:
 - 21 (A) Vigo County under IC 4-33-6.7; or
 - 22 (B) Allen County, DeKalb County, for Steuben<
23 ~~County, or Wayne~~> County under IC 4-33-6.8.

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

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

- 30 (1) Except as provided in subsection (d), the casino is located on
31 property that the licensed owner owned or leased and used in the
32 conduct of the licensed owner's gaming operations on February
33 1, 2015.
- 34 (2) The casino is located on property adjacent to the dock site of
35 the licensed owner's riverboat.
- 36 (3) The casino complies with all applicable building codes and
37 any safety requirements imposed by the commission.
- 38 (4) The commission approves the relocation of the licensed
39 owner's gaming operation.

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

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1 (1) acquire part of the public rights-of-way or railroad
 2 rights-of-way to form a contiguous parcel with the property
 3 owned or leased by the licensed owner on February 1, 2015; and
 4 (2) subject to the other requirements of this section, situate an
 5 inland casino on the contiguous parcel formed under subdivision
 6 (1).

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

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

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

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

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

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

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

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

35 **Chapter 6.8. Relocation of Casino Operations[]**

36 **[] Sec. 1. ~~For purposes of this chapter, "Ohio County license"~~**
 37 **~~means an owner's license for a riverboat operated from Ohio~~**
 38 **~~County.~~**

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

41 **Sec. ~~2.~~ [2]. The commission may ~~authorize~~ issue in the**
 42 **manner required by this chapter ~~the relocation of the Ohio~~**

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1 ~~County~~ [a] license to [operate] an inland casino in Allen County,
2 DeKalb County, [or] Steuben ~~County, or Wayne~~ County.

3 Sec. ~~4~~ [3]. (a) A ~~licensed owner or permit holder~~ [ny
4 operator in the United States] may apply [for a license] to own and
5 operate ~~the Ohio County license~~ [an inland casino under this
6 chapter] by submitting the following to the commission not later
7 than December 1, 2026: [

8 [(1) A written application that contains the following
9 information:

10 (A) The county in which the applicant is proposing to
11 operate an inland casino. For purposes of this clause, the
12 application must select Allen County, DeKalb County,
13 [or] Steuben ~~County, or Wayne~~ County.

14 (B) Documented and verifiable information describing
15 the following:

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

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

- 30 (i) At least sixty percent (60%) of the amount
31 invested in the initial phase of development [within
32 two (2) years from the date the license is awarded].
- 33 (ii) The remaining amount invested, and the
34 relocation and development of the casino and
35 nongaming amenities completed, not later than five
36 (5) years after gaming operations begin at the
37 relocated casino under this chapter.

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

39 (2) The local government support documents required under
40 section ~~5~~ [4](a) of this chapter.

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

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

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

5 ~~— (1) an application from a person that is not a licensed owner
6 or permit holder;~~

7 ~~— (2) I~~ (1) subject to section ~~— (7) [6]~~ of this chapter,
8 more than one (1) application from a licensed
9 owner or permit holder;

10 ~~— (3) [2]~~ an application that proposes to operate an inland
11 casino in a county other than Allen County, DeKalb County,
12 or Steuben ~~County, or Wayne~~ County; or

13 ~~— (4) [3]~~ an application that does not include the information
14 and documents required under subsection (a). []

15 [] Sec. ~~— (5) [4]~~. (a) An applicant must submit the following with
16 an application under section 4 of this chapter:

17 [] (1) A copy of a resolution adopted by a majority of the
18 board of county commissioners of the county selected by the
19 applicant under section ~~— (4) [3]~~(a)(1)(A) of this chapter that
20 supports ~~—~~:

21 ~~— (A) the applicant's proposed relocation; or~~

22 ~~— (B) the relocation of the Ohio County license to an
23 inland casino in the county without identifying a specific
24 applicant.~~

25 > [license.]

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

29 (b) Except as provided in section ~~— (7) [6]~~ of this chapter, a unit
30 (as defined in IC 36-1-2-23) may:

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

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

35 Sec. ~~— (6) [5]~~. (a) Following the submission of applications under
36 section ~~— (4) [3]~~ of this chapter, the commission shall review the filed
37 applications in the manner required by subsections (c) and (e). Not
38 later than January 15, 2027, the commission shall:

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

40 (2) prepare an informational summary of the filed
41 applications and make the summary available to the public.

42 The commission may redact information that it determines to be

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1 confidential in the applications or informational summary made
2 available to the public.

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

5 (c) Subject to subsection (d), the commission must decide
6 whether to approve or deny an application submitted under section
7 ~~4~~[3] of this chapter based on documented and verifiable
8 information, including the following:

9 (1) The net economic benefit to the state.

10 (2) Increased state and local tax revenue.

11 (3) The number and quality of jobs created.

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

14 (5) The quality and durability of proposed facilities.

15 (6) The financial stability of the applicant.

16 (7) Site feasibility and infrastructure readiness.

17 (8) Market sustainability.

18 (9) The impact on other Indiana casinos and the horse racing
19 industry.

20 (10) Regulatory compliance history.

21 (11) The total public value of a supplemental bid under
22 section ~~7~~[6] of this chapter, if applicable.

23 (12) Any other factor deemed appropriate by the
24 commission.

25 (d) In deciding whether to approve or deny an application
26 submitted under section ~~4~~[3] of this chapter, the commission
27 may consider:

28 (1) whether a public question was on the 2026 general
29 election ballot under IC 4-33-6-19.5 in the county in which
30 the applicant proposes to operate an inland casino; and

31 (2) if a public question was on the ballot as described in
32 subdivision (1), the results of the public question certified to
33 the commission under IC 4-33-6-19.5(e).

34 (e) The commission may not decide whether to approve or
35 deny an application submitted under section ~~4~~[3] of this chapter
36 based on lobbying, political pressure, or unverifiable claims.

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

40 Sec. ~~7~~[6]. (a) This section applies if the commission receives
41 more than one (1) application proposing to operate an inland
42 casino in the same county.

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1 (b) The commission may, after making the filed applications
 2 available to the public under section ~~6~~ [5] of this chapter, solicit
 3 and accept a supplemental bid from one (1) or more of the licensed
 4 owners or permit holders that submitted an application described
 5 in subsection (a).

6 (c) The following apply to a supplemental bid submitted under
 7 subsection (b):

8 (1) A supplemental bid:

9 (A) must be submitted only to the commission; and

10 (B) subject to subsection (e), must be sealed and is
 11 confidential.

12 (2) A supplemental bid may include proposed payments to
 13 one (1) or more of the following:

14 (A) The state.

15 (B) The community in which the proposed inland casino
 16 will be located.[]

17 ~~(C) The city of Rising Sun.~~

18 ~~(D) Ohio County.~~

19 ~~3~~ (3) Each supplemental bid must clearly identify the amount,
 20 recipient, and timing of a proposed payment under
 21 subdivision (2).

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

25 [] (A) section ~~4~~ [3](a)(1)(B)(iii) through
 26 ~~4~~ [3](a)(1)(B)(v) of this chapter; and

27 (B) section ~~4~~ [3](a)(1)(C) of this chapter.[]

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

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

35 (e) After the commission makes a final decision under section
 36 ~~8~~ [7] of this chapter, the commission must make public each
 37 supplemental bid received under this section.

38 Sec. ~~8~~ [7]. (a) After issuing the informational summary
 39 required under section ~~6~~ [5](a)(2) of this chapter, and not later
 40 than April 15, 2027, the commission shall issue a final decision
 41 approving or denying each application. The final decision must
 42 include written findings explaining the decision.

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- (b) The commission may:
 - (1) approve only one (1) application under subsection (a);
 - and
 - (2) deny all of the filed applications if the commission determines that none of the applications serve the interests of the state.

Sec. ~~9~~[8]. (a) If the commission approves an application of a licensed owner or permit holder to relocate gaming operations under section ~~8~~[7] of this chapter, the commission:

- (1) shall require the licensed owner or permit holder to pay to the commission a fee of two hundred fifty million dollars (\$250,000,000) in the manner described in subsection (b); <
- >[and] (2~~) shall require the licensed owner or permit holder to make a one (1) time payment in the total amount of thirty million dollars (\$30,000,000) to the city of Rising Sun and Ohio County, due on the date set by the commission under section 12 of this chapter for the license transfer; and~~
- ~~(3)~~ may impose other requirements that the commission deems necessary and appropriate to protect the interest of the state and the person whose application is approved under section ~~8~~[7] 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~~[7] 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~~

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~~determined under subsection (a) to the owner of the Ohio County license:~~

~~— Sec. 11. > [~~

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

~~(b) If the licensed owner or permit holder whose application was approved by the commission under section 8 [7] 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 3 [3] (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 commission under section 8 [7] of this chapter, invest in the casino and nongaming amenities an amount that is at least equal to the difference between five hundred million dollars (\$500,000,000) and the amount actually invested by the person transferring the owner's license. []~~

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

~~— (1) during the application, review, and approval process under this chapter; and~~

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

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

~~— (1) The owner of the Ohio County license shall cease gambling operations on the riverboat in Ohio County not later than one (1) day before the date the commission has approved gambling operations to begin under the relocated owner's license in Allen~~

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~~County, DeKalb County, Steuben County, or Wayne County.~~

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

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

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

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

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

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

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

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

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

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

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

(g) A licensee or a person with an interest in a licensee may not

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1 give any property (as defined in IC 35-31.5-2-253) to a member of a
2 precinct committee to induce the member of the precinct committee to
3 do any act or refrain from doing any act with respect to the approval of
4 a local public question under IC 4-33-6-19, ~~or~~ IC 4-33-6-19.3, **or**
5 **IC 4-33-6-19.5.**

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

8 SECTION 9. IC 4-33-12-1.5, AS AMENDED BY P.L.293-2019,
9 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
10 UPON PASSAGE]: Sec. 1.5. (a) A supplemental wagering tax on the
11 wagering occurring each day at a riverboat is imposed upon the
12 licensed owner operating the riverboat.

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

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

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

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

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

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

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

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

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

41 (b) Except as provided by sections 8, ~~and~~ 8.5, **and 8.7** of this
42 chapter, the treasurer of state shall quarterly pay the following

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amounts:

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

- (A) the city in which the riverboat is located, if the city:
 - (i) is located in a county having a population of more than one hundred twelve thousand (112,000) and less than one hundred twenty thousand (120,000); or
 - (ii) is contiguous to the Ohio River and is the largest city in the county; and
- (B) the county in which the riverboat is located, if the riverboat is not located in a city described in clause (A).

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

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

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

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

(6) Twenty-one and six hundred sixty-seven thousandths percent (21.667%) of the admissions tax and supplemental wagering tax

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1 collected by the licensed owner during the quarter shall be paid
 2 to the state general fund.

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

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

- 12 [] (1) Ten percent (10%) to ~~one (1) of~~ the ~~following:~~
 13 ~~(A) The~~ regional development authority established
 14 under IC 36-7.6 for northeast Indiana ~~if the~~
 15 ~~commission approves an application under~~
 16 ~~IC 4-33-6.8-8 to operate an inland casino in Allen~~
 17 ~~County, DeKalb County, or Steuben County.~~
 18 ~~(B) The regional development authority established~~
 19 ~~under IC 36-7.6 of which Wayne County is a member, if~~
 20 ~~the commission approves an application under~~
 21 ~~IC 4-33-6.8-8 to operate an inland casino in Wayne~~
 22 ~~County.]~~

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

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

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

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

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

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

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

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

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

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

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

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

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

42 (2) Subject to subsection (c), twenty-five percent (25%) of the

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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, [or] 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 the state gaming fund. Specifically, the state comptroller may transfer the tax revenue received by the state in a month to the state general fund in the immediately following month according to this subdivision.

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

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

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

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

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

However, if:

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

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

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

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

- (i) Fifty percent (50%) to the fiscal officer of the town of French Lick.
- (ii) Fifty percent (50%) to the fiscal officer of the town of West Baden Springs.

(B) Fourteen and eight-tenths percent (14.8%) shall be paid to the county treasurer of Orange County for distribution among the school corporations in the county. The governing bodies for the school corporations in the county shall provide a formula for the distribution of the money received under this clause among the school corporations by joint resolution adopted by the governing body of each of the school corporations in the county. Money received by a school corporation under this clause must be used to improve the educational attainment of students enrolled in the school corporation receiving the money. Not later than the first regular meeting in the school year of a governing body of a school corporation receiving a distribution under this clause, the superintendent of the school corporation shall submit to the governing body a report describing the purposes for which the receipts under this clause were used and the improvements in educational attainment realized through the use of the money. The report is a public record.

(C) Thirteen and one-tenth percent (13.1%) shall be paid to the county treasurer of Orange County.

(D) Five and three-tenths percent (5.3%) shall be distributed quarterly to the county treasurer of Dubois 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

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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, or Wayne~~ **County.** For each city
 17 and county receiving money under subsection (a)(2), the state
 18 comptroller shall determine the total amount of money paid by the state
 19 comptroller to the city or county during the state fiscal year 2002. The
 20 amount determined is the base year revenue for the city or county. The
 21 state comptroller shall certify the base year revenue determined under
 22 this subsection to the city or county. The total amount of money
 23 distributed to a city or county under this section during a state fiscal
 24 year may not exceed the entity's base year revenue. For each state fiscal
 25 year, the state comptroller shall pay that part of the riverboat wagering
 26 taxes that:

- 27 (1) exceeds a particular city's or county's base year revenue; and
 - 28 (2) would otherwise be due to the city or county under this
 - 29 section;
- 30 to the state general fund instead of to the city or county.

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

- 39 (1) To each city located in the county according to the ratio the
- 40 city's population bears to the total population of the county.
- 41 (2) To each town located in the county according to the ratio the
- 42 town's population bears to the total population of the county.

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1 auditor shall distribute the money received by the county under
2 subsection (d) as follows:

3 (1) To each city, other than the consolidated city, located in the
4 county according to the ratio that the city's population bears to
5 the total population of the county.

6 (2) To each town located in the county according to the ratio that
7 the town's population bears to the total population of the county.

8 (3) After the distributions required in subdivisions (1) and (2)
9 are made, the remainder shall be paid in equal amounts to the
10 consolidated city and the county.

11 (h) This subsection does not apply to an inland casino operating
12 in Vigo County, **Allen County, DeKalb County, [or] Steuben**
13 **County** ~~or Wayne County~~ **[.]** ~~← This subsection applies to a~~
14 ~~supplemental distribution →~~ made after June 30, 2017. The maximum
15 amount of money that may be distributed under subsection (f) in a state
16 fiscal year is equal to the following:

17 (1) Before July 1, 2021, forty-eight million dollars
18 (\$48,000,000).

19 (2) After June 30, 2021, if the total adjusted gross receipts
20 received by licensees from gambling games authorized under
21 this article during the preceding state fiscal year is equal to or
22 greater than the total adjusted gross receipts received by
23 licensees from gambling games authorized under this article
24 during the state fiscal year ending June 30, 2020, the maximum
25 amount is forty-eight million dollars (\$48,000,000).

26 (3) After June 30, 2021, if the total adjusted gross receipts
27 received by licensees from gambling games authorized under
28 this article during the preceding state fiscal year is less than the
29 total adjusted gross receipts received by licensees from gambling
30 games authorized under this article during the state fiscal year
31 ending June 30, 2020, the maximum amount is equal to the
32 result of:

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

34 (B) the result of:

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

39 (ii) the total adjusted gross receipts received by
40 licensees from gambling games authorized under this
41 article during the state fiscal year ending June 30,
42 2020.

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1 If the total amount determined under subsection (f) exceeds the
 2 maximum amount determined under this subsection, the amount
 3 distributed to an entity under subsection (f) must be reduced according
 4 to the ratio that the amount distributed to the entity under IC 4-33-12-6
 5 or IC 4-33-12-8 bears to the total amount distributed under
 6 IC 4-33-12-6 and IC 4-33-12-8 to all entities receiving a supplemental
 7 distribution.

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

- 15 (1) the remaining amount of the supplemental distribution; or
- 16 (2) the difference, if any, between:
 - 17 (A) three million five hundred thousand dollars
 - 18 (\$3,500,000); minus
 - 19 (B) the amount of admissions taxes constructively received
 - 20 by the unit in the previous state fiscal year.

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

25 (j) Money distributed to a political subdivision under subsection
 26 (b):

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

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1 (4) is considered miscellaneous revenue.
2 Money distributed under subsection (b)(3)(B) must be used for the
3 purposes specified in subsection (b)(3)(B).

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

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

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

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