
ENGROSSED
HOUSE BILL No. 1038

AM103826 has been incorporated into February 13, 2026 printing.

Synopsis: Relocation of gaming operations.

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EH 1038—LS 6386/DI 125



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February 13, 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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ENGROSSED HOUSE BILL No. 1038

A BILL FOR AN ACT to amend the Indiana Code concerning gaming.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 4-33-2-17, AS AMENDED BY P.L.293-2019,
2 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: Sec. 17. "Riverboat" means any of the following
4 on which lawful gambling is authorized under this article:
5 (1) A self-propelled excursion boat that complies with
6 IC 4-33-6-6(a) and is located in a county that is contiguous to
7 Lake Michigan or the Ohio River.
8 (2) A casino located in a historic hotel district.
9 (3) A permanently moored craft operating from a county
10 described in subdivision (1).
11 (4) An inland casino operating under IC 4-33-6-24.
12 (5) A casino operated in Gary under IC 4-33-6-4.5.
13 (6) A casino operated in Vigo County under IC 4-33-6.7.
14 (7) **A casino operated in Allen County, DeKalb County,**
15 **Steuben County, Wayne County, or Marion County under**
16 **IC 4-33-6.8.**
17 SECTION 2. IC 4-33-6-1, AS AMENDED BY P.L.293-2019,

EH 1038—LS 6386/DI 125



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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) owner's licenses may be in effect at any time.
6 Subject to subsection (d), those owner's licenses may be issued as
7 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, Steuben County, Wayne County, or Marion County**
32 **under 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):

EH 1038—LS 6386/DI 125



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

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

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

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

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- 1 **(b) A county legislative body that adopts a resolution under**
- 2 **this subsection shall certify the following public question to the**
- 3 **county election board under IC 3-10-9-3 not later than noon**
- 4 **August 1, 2026, for placement on the 2026 general election ballot:**
- 5 **"Shall inland casino gambling be permitted in (insert the**
- 6 **name of the county)?".**
- 7 **(c) The public question shall be placed on the ballot as**
- 8 **provided in IC 3-10-9.**
- 9 **(d) Each registered voter of the county is entitled to vote on the**
- 10 **public question.**
- 11 **(e) The circuit court clerk shall certify the results of the public**
- 12 **question under IC 3-12-4-9 to the commission.**
- 13 SECTION 5. IC 4-33-6-24, AS AMENDED BY P.L.293-2019,
- 14 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 15 UPON PASSAGE]: Sec. 24. (a) This section does not apply to:
- 16 **(1) gaming operations relocated under section 4.5 of this**
- 17 **chapter; or**
- 18 **(2) an inland casino operated in:**
- 19 **(A) Vigo County under IC 4-33-6.7; or**
- 20 **(B) Allen County, DeKalb County, Steuben County,**
- 21 **Wayne County, or Marion County under IC 4-33-6.8.**
- 22 **(b) For purposes of this section, property is considered to be**
- 23 **adjacent to a riverboat dock site even if it is separated from the dock**
- 24 **site by public rights-of-way or railroad rights-of-way.**
- 25 **(c) A licensed owner may relocate the licensed owner's gaming**
- 26 **operation from a docked riverboat to an inland casino if the following**
- 27 **conditions are met:**
- 28 **(1) Except as provided in subsection (d), the casino is located on**
- 29 **property that the licensed owner owned or leased and used in the**
- 30 **conduct of the licensed owner's gaming operations on February**
- 31 **1, 2015.**
- 32 **(2) The casino is located on property adjacent to the dock site of**
- 33 **the licensed owner's riverboat.**
- 34 **(3) The casino complies with all applicable building codes and**
- 35 **any safety requirements imposed by the commission.**
- 36 **(4) The commission approves the relocation of the licensed**
- 37 **owner's gaming operation.**
- 38 **(d) This subsection applies to a licensed owner that owns or leases**
- 39 **property that is considered adjacent to a riverboat dock site under**
- 40 **subsection (b). The licensed owner may:**
- 41 **(1) acquire part of the public rights-of-way or railroad**
- 42 **rights-of-way to form a contiguous parcel with the property**

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1 owned or leased by the licensed owner on February 1, 2015; and
 2 (2) subject to the other requirements of this section, situate an
 3 inland casino on the contiguous parcel formed under subdivision
 4 (1).

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

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

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

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

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

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

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

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

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

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

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

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

EH 1038—LS 6386/DI 125



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

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

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

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

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

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

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

33 **(D) Any other information requested by the commission.**

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

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

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

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

42 **(1) an application from a person that is not a licensed owner**

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1 or permit holder;

2 (2) subject to section 7 of this chapter, more than one (1)
3 application from a licensed owner or permit holder;

4 (3) an application that proposes to operate an inland casino
5 in a county other than Allen County, DeKalb County,
6 Steuben County, Wayne County, or Marion County; or

7 (4) an application that does not include the information and
8 documents required under subsection (a).

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

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

15 (A) the applicant's proposed relocation; or

16 (B) the relocation of the Ohio County license to an
17 inland casino in the county without identifying a specific
18 applicant.

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

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

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

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

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

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

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

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

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

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

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

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

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1 licensed owner or permit holder to relocate gaming operations
2 under section 8 of this chapter, the commission:

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

6 (2) shall require the licensed owner or permit holder to make
7 a one (1) time payment in the total amount of thirty million
8 dollars (\$30,000,000) to the city of Rising Sun and Ohio
9 County, due on the date set by the commission under section
10 12 of this chapter for the license transfer; and

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

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

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

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

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

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

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

40 (b) If the licensed owner or permit holder whose application
41 was approved by the commission under section 8 of this chapter
42 sells or otherwise transfers the licensed owner's or permit holder's

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1 interest in the owner's license within ten (10) years from the date
2 the application was approved, the following apply:

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

8 (2) If, at the time of the transfer of ownership, the five
9 hundred million dollar (\$500,000,000) investment to which
10 the licensed owner or permit holder committed under section
11 4(a)(1)(C) of this chapter has not been met, the person
12 acquiring the owner's license shall, not later than ten (10)
13 years from the date the application was approved by the
14 commission under section 8 of this chapter, invest in the
15 casino and nongaming amenities an amount that is at least
16 equal to the difference between five hundred million dollars
17 (\$500,000,000) and the amount actually invested by the
18 person transferring the owner's license.

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

21 (1) during the application, review, and approval process
22 under this chapter; and

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

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

31 (1) The owner of the Ohio County license shall cease
32 gambling operations on the riverboat in Ohio County not
33 later than one (1) day before the date the commission has
34 approved gambling operations to begin under the relocated
35 owner's license in Allen County, DeKalb County, Steuben
36 County, Wayne County, or Marion County.

37 (2) After gambling operations cease on the riverboat in Ohio
38 County under subdivision (1), and before the date the
39 commission has approved gambling operations to begin
40 under the relocated owner's license, the commission shall
41 promptly transfer the owner's license issued under
42 IC 4-33-6-1(a) to the licensed owner or permit holder whose

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1 **application was approved under section 8 of this chapter.**
2 **(3) The licensed owner or permit holder to whom the owner's**
3 **license is transferred under subdivision (2) is authorized to**
4 **begin gambling operations in a casino in Allen County,**
5 **DeKalb County, Steuben County, Wayne County, or Marion**
6 **County in accordance with IC 4-33-6-1(a)(7) and this**
7 **chapter.**
8 SECTION 8. IC 4-33-10-2.5, AS AMENDED BY P.L.186-2025,
9 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
10 UPON PASSAGE]: Sec. 2.5. (a) This section applies only to property
11 given after June 30, 1996.
12 (b) The definitions in IC 3-5-2.1 apply to this section to the extent
13 they do not conflict with the definitions in this article.
14 (c) As used in this section, "license" means:
15 (1) an owner's license issued under this article;
16 (2) a supplier's license issued under this article to a supplier of
17 gaming supplies or equipment, including electronic gaming
18 equipment; or
19 (3) an operating agent contract entered into under this article.
20 (d) As used in this section, "licensee" means a person who holds
21 a license. The term includes an operating agent.
22 (e) As used in this section, "officer" refers only to either of the
23 following:
24 (1) An individual listed as an officer of a corporation in the
25 corporation's most recent annual report.
26 (2) An individual who is a successor to an individual described
27 in subdivision (1).
28 (f) For purposes of this section, a person is considered to have an
29 interest in a licensee if the person satisfies any of the following:
30 (1) The person holds at least a one percent (1%) interest in the
31 licensee.
32 (2) The person is an officer of the licensee.
33 (3) The person is an officer of a person that holds at least a one
34 percent (1%) interest in the licensee.
35 (4) The person is a political action committee of the licensee.
36 (g) A licensee or a person with an interest in a licensee may not
37 give any property (as defined in IC 35-31.5-2-253) to a member of a
38 precinct committee to induce the member of the precinct committee to
39 do any act or refrain from doing any act with respect to the approval of
40 a local public question under IC 4-33-6-19, ~~or~~ IC 4-33-6-19.3, **or**
41 **IC 4-33-6-19.5.**
42 (h) A person who knowingly or intentionally violates this section

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commits a Level 6 felony.

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

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

- (1) the total riverboat admissions tax that the riverboat's licensed owner paid beginning July 1, 2016, and ending June 30, 2017; divided by
- (2) the riverboat's adjusted gross receipts beginning July 1, 2016, and ending June 30, 2017.

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

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

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

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

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

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

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1 (i) is located in a county having a population of more
 2 than one hundred twelve thousand (112,000) and less
 3 than one hundred twenty thousand (120,000); or
 4 (ii) is contiguous to the Ohio River and is the largest
 5 city in the county; and
 6 (B) the county in which the riverboat is located, if the
 7 riverboat is not located in a city described in clause (A).
 8 (2) Except as provided in section 9(k) of this chapter, thirty-three
 9 and one-third percent (33 1/3%) of the admissions tax and
 10 supplemental wagering tax collected by the licensed owner
 11 during the quarter shall be paid to the county in which the
 12 riverboat is located. In the case of a county described in
 13 subdivision (1)(B), this thirty-three and one-third percent (33
 14 1/3%) of the admissions tax and supplemental wagering tax is in
 15 addition to the thirty-three and one-third percent (33 1/3%)
 16 received under subdivision (1)(B).
 17 (3) Except as provided in section 9(k) of this chapter, three and
 18 thirty-three hundredths percent (3.33%) of the admissions tax
 19 and supplemental wagering tax collected by the licensed owner
 20 during the quarter shall be paid to the county convention and
 21 visitors bureau or promotion fund for the county in which the
 22 riverboat is located.
 23 (4) Except as provided in section 9(k) of this chapter, five
 24 percent (5%) of the admissions tax and supplemental wagering
 25 tax collected by the licensed owner during a quarter shall be paid
 26 to the state fair commission, for use in any activity that the
 27 commission is authorized to carry out under IC 15-13-3.
 28 (5) Except as provided in section 9(k) of this chapter, three and
 29 thirty-three hundredths percent (3.33%) of the admissions tax
 30 and supplemental wagering tax collected by the licensed owner
 31 during the quarter shall be paid to the division of mental health
 32 and addiction. The division shall allocate at least twenty-five
 33 percent (25%) of the funds derived from the admissions tax to
 34 the prevention and treatment of compulsive gambling.
 35 (6) Twenty-one and six hundred sixty-seven thousandths percent
 36 (21.667%) of the admissions tax and supplemental wagering tax
 37 collected by the licensed owner during the quarter shall be paid
 38 to the state general fund.
 39 SECTION 11. IC 4-33-12-8.7 IS ADDED TO THE INDIANA
 40 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 41 [EFFECTIVE UPON PASSAGE]: **Sec. 8.7. (a) This section applies**
 42 **only to tax revenue collected from an inland casino located in Allen**

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EH 1038—LS 6386/DI 125



1 County, DeKalb County, Steuben County, Wayne County, or
2 Marion County under IC 4-33-6.8.

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

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

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

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

17 (C) The regional development authority established
18 under IC 36-7.6 of which Marion County is a member,
19 if the commission approves an application under
20 IC 4-33-6.8-8 to operate an inland casino in Marion
21 County.

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

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

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

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

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

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

38 (4) is considered miscellaneous revenue.

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

42 SECTION 12. IC 4-33-13-5, AS AMENDED BY P.L.9-2024,

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

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

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

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

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

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

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

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1 twenty-five million dollars (\$25,000,000); or
2 (ii) in any part of a state fiscal year in which the
3 operating agent has received at least one hundred
4 million dollars (\$100,000,000) of adjusted gross
5 receipts;
6 the amount described in this clause shall be paid to the state
7 general fund for the remainder of the state fiscal year.
8 (3) Forty-three and five-tenths percent (43.5%) shall be paid as
9 follows:
10 (A) Twenty-two and four-tenths percent (22.4%) shall be
11 paid as follows:
12 (i) Fifty percent (50%) to the fiscal officer of the town
13 of French Lick.
14 (ii) Fifty percent (50%) to the fiscal officer of the town
15 of West Baden Springs.
16 (B) Fourteen and eight-tenths percent (14.8%) shall be paid
17 to the county treasurer of Orange County for distribution
18 among the school corporations in the county. The governing
19 bodies for the school corporations in the county shall
20 provide a formula for the distribution of the money received
21 under this clause among the school corporations by joint
22 resolution adopted by the governing body of each of the
23 school corporations in the county. Money received by a
24 school corporation under this clause must be used to
25 improve the educational attainment of students enrolled in
26 the school corporation receiving the money. Not later than
27 the first regular meeting in the school year of a governing
28 body of a school corporation receiving a distribution under
29 this clause, the superintendent of the school corporation
30 shall submit to the governing body a report describing the
31 purposes for which the receipts under this clause were used
32 and the improvements in educational attainment realized
33 through the use of the money. The report is a public record.
34 (C) Thirteen and one-tenth percent (13.1%) shall be paid to
35 the county treasurer of Orange County.
36 (D) Five and three-tenths percent (5.3%) shall be
37 distributed quarterly to the county treasurer of Dubois
38 County for appropriation by the county fiscal body after
39 receiving a recommendation from the county executive. The
40 county fiscal body for the receiving county shall provide for
41 the distribution of the money received under this clause to
42 one (1) or more taxing units (as defined in IC 6-1.1-1-21) in

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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 sufficient to meet current obligations to retire or refinance

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

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

EH 1038—LS 6386/DI 125



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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, Steuben County,**
- 22 **Wayne County, or Marion County.** Before July 15 of each year, the
- 23 state comptroller shall determine the total amount of money distributed
- 24 to an entity under IC 4-33-12-6 or IC 4-33-12-8 during the preceding
- 25 state fiscal year. If the state comptroller determines that the total
- 26 amount of money distributed to an entity under IC 4-33-12-6 or
- 27 IC 4-33-12-8 during the preceding state fiscal year was less than the
- 28 entity's base year revenue (as determined under IC 4-33-12-9), the state
- 29 comptroller shall make a supplemental distribution to the entity from
- 30 taxes collected under this chapter and deposited into the state general
- 31 fund. Except as provided in subsection (h), the amount of an entity's
- 32 supplemental distribution is equal to:
- 33 (1) the entity's base year revenue (as determined under
- 34 IC 4-33-12-9); minus
- 35 (2) the sum of:
- 36 (A) the total amount of money distributed to the entity and
- 37 constructively received by the entity during the preceding
- 38 state fiscal year under IC 4-33-12-6 or IC 4-33-12-8; plus
- 39 (B) the amount of any admissions taxes deducted under
- 40 IC 6-3.1-20-7.
- 41 (g) This subsection applies only to Marion County. The county
- 42 auditor shall distribute the money received by the county under

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EH 1038—LS 6386/DI 125



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

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

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

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

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

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

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

EH 1038—LS 6386/DI 125



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1 Money distributed under subsection (b)(3)(B) must be used for the
 2 purposes specified in subsection (b)(3)(B).
 3 (k) After June 30, 2020, the amount of wagering taxes that would
 4 otherwise be distributed to South Bend under subsection (d) shall be
 5 deposited as being received from all riverboats whose supplemental
 6 wagering tax, as calculated under IC 4-33-12-1.5(b), is over three and
 7 five-tenths percent (3.5%). The amount deposited under this
 8 subsection, in each riverboat's account, is proportionate to the
 9 supplemental wagering tax received from that riverboat under
 10 IC 4-33-12-1.5 in the month of July. The amount deposited under this
 11 subsection must be distributed in the same manner as the supplemental
 12 wagering tax collected under IC 4-33-12-1.5. This subsection expires
 13 June 30, 2021.
 14 (l) After June 30, 2021, the amount of wagering taxes that would
 15 otherwise be distributed to South Bend under subsection (d) shall be
 16 withheld and deposited in the state general fund.
 17 **SECTION 13. An emergency is declared for this act.**

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