
ENGROSSED
HOUSE BILL No. 1038

AM103833 has been incorporated into February 13, 2026 printing.

Synopsis: Relocation of gaming operations.

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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 4-31-5.5-3, AS AMENDED BY P.L.233-2007,
- 2 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 3 UPON PASSAGE]: Sec. 3. (a) As used in this section, "live racing day"
- 4 means a day on which at least eight (8) live horse races are conducted.
- 5 (b) The commission's authority to issue satellite facility licenses
- 6 is subject to the following conditions:
- 7 (1) ~~Except as provided in subsection (c);~~ The commission may
- 8 issue ~~four (4)~~ **not more than three (3)** satellite facility licenses.
- 9 ~~to each permit holder that meets the other requirements of this~~
- 10 ~~chapter and the rules adopted under this chapter. A satellite~~
- 11 ~~facility license may be issued only to a permit holder.~~
- 12 (2) Each proposed satellite facility must be covered by a separate
- 13 application. The timing for filing an initial application for a
- 14 satellite facility license shall be established by the rules of the
- 15 commission.
- 16 (3) A satellite facility must:
- 17 (A) have full dining service available;

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- 1 (B) have multiple screens to enable each patron to view
 2 simulcast races; and
 3 (C) be designed to seat comfortably a minimum of two
 4 hundred (200) persons.
 5 (4) In determining whether a proposed satellite facility should be
 6 approved, the commission shall consider the following:
 7 (A) The purposes and provisions of this chapter.
 8 (B) The public interest.
 9 (C) The impact of the proposed satellite facility on live
 10 racing.
 11 (D) The impact of the proposed satellite facility on the local
 12 community.
 13 (E) The potential for job creation.
 14 (F) The quality of the physical facilities and the services to
 15 be provided at the proposed satellite facility.
 16 (G) Any other factors that the commission considers
 17 important or relevant to its decision.
 18 (5) The commission may not issue a license for a satellite facility
 19 to be located in a county unless IC 4-31-4 has been satisfied.

20 ~~(c) A permit holder licensed to conduct gambling games under~~
 21 ~~IC 4-35 is limited to the number of satellite facility licenses issued to~~
 22 ~~the permit holder before January 1, 2007.~~

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

- 27 (1) A self-propelled excursion boat that complies with
 28 IC 4-33-6-6(a) and is located in a county that is contiguous to
 29 Lake Michigan or the Ohio River.
 30 (2) A casino located in a historic hotel district.
 31 (3) A permanently moored craft operating from a county
 32 described in subdivision (1).
 33 (4) An inland casino operating under IC 4-33-6-24.
 34 (5) A casino operated in Gary under IC 4-33-6-4.5.
 35 (6) A casino operated in Vigo County under IC 4-33-6.7.
 36 **(7) A casino operated in Allen County, DeKalb County, or**
 37 **Steuben County under IC 4-33-6.8.**

38 SECTION 3. IC 4-33-4-28 IS ADDED TO THE INDIANA CODE
 39 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE
 40 UPON PASSAGE]: **Sec. 28. (a) The shuttered riverboat fund is**
 41 **established as a dedicated fund for the purposes set forth in this**
 42 **section.**

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- 1 **(b) The commission shall administer the fund.**
 2 **(c) The fund consists of money deposited in the fund under**
 3 **IC 4-33-6.8-8(c).**
 4 **(d) Subject to appropriation by the general assembly, money**
 5 **in the fund may be used for local units that are affected by a**
 6 **shuttered riverboat or inland casino closure under IC 4-33-6.8.**
 7 **(e) Money in the fund is not subject to state board of finance**
 8 **transfer.**
 9 SECTION 4. IC 4-33-6-1, AS AMENDED BY P.L.293-2019,
 10 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 UPON PASSAGE]: Sec. 1. (a) The commission may issue to a person
 12 a license to own a riverboat subject to the numerical and geographical
 13 limitation of owner's licenses under this section and IC 4-33-4-17. Not
 14 more than ~~ten (10)~~ **eleven (11)** owner's licenses may be in effect at any
 15 time. Subject to subsection (d), those owner's licenses may be issued
 16 as follows:
 17 (1) Not more than two (2) licenses for not more than two (2)
 18 riverboats that operate in or from the city of Gary.
 19 (2) One (1) license for a riverboat that operates from the city of
 20 Hammond.
 21 (3) One (1) license for a riverboat that operates from the city of
 22 East Chicago.
 23 (4) One (1) license for a city located in a county contiguous to
 24 Lake Michigan. However, this license may not be issued to a city
 25 described in subdivisions (1) through (3).
 26 (5) **Not more than** a total of five (5) licenses for riverboats that
 27 operate upon the Ohio River from the following counties:
 28 (A) Vanderburgh County.
 29 (B) Harrison County.
 30 (C) Switzerland County.
 31 (D) Ohio County.
 32 (E) Dearborn County.
 33 The commission may not issue a license to an applicant if the
 34 issuance of the license would result in more than one (1)
 35 riverboat operating from a county described in this subdivision.
 36 (6) Not more than one (1) license for a riverboat that operates as
 37 an inland casino in Vigo County under IC 4-33-6.7.
 38 **(7) Not more than one (1) license for a riverboat that**
 39 **operates as an inland casino in Allen County, DeKalb**
 40 **County, or Steuben County under IC 4-33-6.8.**
 41 (b) In addition to its power to issue owner's licenses under
 42 subsection (a), the commission may also enter into a contract under

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1 IC 4-33-6.5 with respect to the operation of one (1) riverboat on behalf
2 of the commission in a historic hotel district.

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

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

9 (1) A licensed owner holding two licenses issued under
10 subsection (a)(1) must relinquish one (1) of the licenses under
11 section 4.5 of this chapter upon the commission's approval of the
12 licensed owner's request to relocate gaming operations under
13 section 4.5 of this chapter.

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

17 (3) The licensed owner who relinquishes a license under
18 subdivision (1) and section 4.5 of this chapter may operate two
19 (2) docked riverboats under a single license unless and until the
20 licensed owner begins gaming operations at a relocated inland
21 casino under section 4.5 of this chapter.

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

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

30 SECTION 5. IC 4-33-6-4.8 IS ADDED TO THE INDIANA CODE
31 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE
32 UPON PASSAGE]: **Sec. 4.8. (a) This section applies to the licensed
33 owner of an inland casino operated in Allen County, DeKalb
34 County, or Steuben County under IC 4-33-6.8.**

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

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

41 (1) gaming operations relocated under section 4.5 of this
42 chapter; or

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- 1 (2) an inland casino operated in:
- 2 (A) Vigo County under IC 4-33-6.7; or
- 3 (B) **Allen County, DeKalb County, or Steuben County**
- 4 **under IC 4-33-6.8.**
- 5 (b) For purposes of this section, property is considered to be
- 6 adjacent to a riverboat dock site even if it is separated from the dock
- 7 site by public rights-of-way or railroad rights-of-way.
- 8 (c) A licensed owner may relocate the licensed owner's gaming
- 9 operation from a docked riverboat to an inland casino if the following
- 10 conditions are met:
- 11 (1) Except as provided in subsection (d), the casino is located on
- 12 property that the licensed owner owned or leased and used in the
- 13 conduct of the licensed owner's gaming operations on February
- 14 1, 2015.
- 15 (2) The casino is located on property adjacent to the dock site of
- 16 the licensed owner's riverboat.
- 17 (3) The casino complies with all applicable building codes and
- 18 any safety requirements imposed by the commission.
- 19 (4) The commission approves the relocation of the licensed
- 20 owner's gaming operation.
- 21 (d) This subsection applies to a licensed owner that owns or leases
- 22 property that is considered adjacent to a riverboat dock site under
- 23 subsection (b). The licensed owner may:
- 24 (1) acquire part of the public rights-of-way or railroad
- 25 rights-of-way to form a contiguous parcel with the property
- 26 owned or leased by the licensed owner on February 1, 2015; and
- 27 (2) subject to the other requirements of this section, situate an
- 28 inland casino on the contiguous parcel formed under subdivision
- 29 (1).
- 30 (e) The commission may impose any requirement upon a licensed
- 31 owner relocating gaming operations under this section.
- 32 (f) The number of gambling games offered by a licensed owner in
- 33 an inland facility operated under this section may not exceed the
- 34 greatest number of gambling games offered by the licensed owner in
- 35 the licensed owner's docked riverboat since January 1, 2007.
- 36 SECTION 7. IC 4-33-6-25, AS AMENDED BY P.L.293-2019,
- 37 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 38 UPON PASSAGE]: Sec. 25. (a) This section does not apply to a
- 39 riverboat gaming operation relocated under section 24 of this chapter.
- 40 (b) Except as provided in subsections (c) and (d), the number of
- 41 gambling games offered by a licensed owner or operating agent within
- 42 the riverboat operated by the licensed owner or operating agent may

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1 not exceed the greatest number of gambling games offered by the
2 licensed owner or operating agent since January 1, 2007.

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

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

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

13 SECTION 8. IC 4-33-6.8 IS ADDED TO THE INDIANA CODE
14 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
15 UPON PASSAGE]:

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

17 **Sec. 1. For purposes of this chapter, "permit holder" has the
18 meaning set forth in IC 4-31-2.1-27.**

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

22 **Sec. 3. (a) Any operator in the United States may apply for a
23 license to own and operate an inland casino under this chapter by
24 submitting the following to the commission not later than
25 November 1, 2026:**

26 **(1) A written application that contains the following
27 information:**

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

32 **(B) Documented and verifiable information describing
33 the following:**

34 **(i) The proposed site of the inland casino.**

35 **(ii) Evidence of site control or real estate options.**

36 **(iii) Conceptual plans for casino and nongaming
37 facilities.**

38 **(iv) Estimated construction and total development
39 costs.**

40 **(v) A phased investment and construction timeline.**

41 **(vi) Market and feasibility information.**

42 **(vii) The financial capacity of the applicant.**

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

6 (i) At least sixty percent (60%) of the amount
7 invested in the initial phase of development within
8 two (2) years from the date the license is awarded.

9 (ii) The remaining amount invested, and the
10 relocation and development of the casino and
11 nongaming amenities completed, not later than five
12 (5) years after gaming operations begin at the
13 relocated casino under this chapter.

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

15 (2) The local government support documents required under
16 section 4(a) of this chapter.

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

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

21 (d) For purposes of subsection (a), the commission may not
22 accept:

23 (1) subject to section 6 of this chapter, more than one (1)
24 application from a licensed owner or permit holder;

25 (2) an application that proposes to operate an inland casino
26 in a county other than Allen County, DeKalb County, or
27 Steuben County; or

28 (3) an application that does not include the information and
29 documents required under subsection (a).

30 Sec. 4. (a) An applicant must submit the following with an
31 application under section 3 of this chapter:

32 (1) A copy of a resolution adopted by a majority of the board
33 of county commissioners of the county selected by the
34 applicant under section 3(a)(1)(A) of this chapter that
35 supports the applicant's proposed license.

36 (2) If the proposed casino will be located within a
37 municipality, a letter of support for the proposed relocation
38 signed by the mayor of the municipality.

39 (b) Except as provided in section 6 of this chapter, a unit (as
40 defined in IC 36-1-2-23) may:

41 (1) privately negotiate with an applicant before an
42 application is submitted; and

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1 (2) support or decline to support specific applicants in a
 2 letter or resolution under subsection (a).
 3 Sec. 5. (a) Following the submission of applications under
 4 section 3 of this chapter, the commission shall review the filed
 5 applications in the manner required by subsections (c) and (e). Not
 6 later than January 15, 2027, the commission shall:
 7 (1) make the filed applications available to the public; and
 8 (2) prepare an informational summary of the filed
 9 applications and make the summary available to the public.
 10 The commission may redact information that it determines to be
 11 confidential in the applications or informational summary made
 12 available to the public.
 13 (b) The commission may hire independent consultants or
 14 experts to assist with evaluating applications.
 15 (c) The commission must decide whether to approve or deny
 16 an application submitted under section 3 of this chapter based on
 17 documented and verifiable information, including the following:
 18 (1) The net economic benefit to the state.
 19 (2) Increased state and local tax revenue.
 20 (3) The number and quality of jobs created.
 21 (4) The amount of capital investment planned by the
 22 applicant under section 3(a)(1)(C) of this chapter.
 23 (5) The quality and durability of proposed facilities.
 24 (6) The financial stability of the applicant.
 25 (7) Site feasibility and infrastructure readiness.
 26 (8) Market sustainability.
 27 (9) The impact on other Indiana casinos and the horse racing
 28 industry.
 29 (10) Regulatory compliance history.
 30 (11) The total public value of a supplemental bid under
 31 section 6 of this chapter, if applicable.
 32 (12) Any other factor deemed appropriate by the
 33 commission.
 34 (d) The commission may not decide whether to approve or
 35 deny an application submitted under section 3 of this chapter based
 36 on lobbying, political pressure, or unverifiable claims.
 37 (e) 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. 6. (a) This section applies if the commission receives more
 41 than one (1) application proposing to operate an inland casino in
 42 the same county.

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1 (b) The commission may, after making the filed applications
2 available to the public under section 5 of this chapter, solicit and
3 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 both of the following:

14 (A) The state.

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

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

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

23 (A) section 3(a)(1)(B)(iii) through 3(a)(1)(B)(v) of this
24 chapter; and

25 (B) section 3(a)(1)(C) of this chapter.

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

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

33 (e) After the commission makes a final decision under section
34 7 of this chapter, the commission must make public each
35 supplemental bid received under this section.

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

41 (b) The commission may:

42 (1) approve only one (1) application under subsection (a);

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1 **and**
2 **(2) deny all of the filed applications if the commission**
3 **determines that none of the applications serve the interests**
4 **of the state.**
5 **Sec. 8. (a) If the commission approves an application of a**
6 **licensed owner or permit holder to relocate gaming operations**
7 **under section 7 of this chapter, the commission:**
8 **(1) shall require the licensed owner or permit holder to pay**
9 **to the commission a fee of one hundred fifty million dollars**
10 **(\$150,000,000) in the manner described in subsection (b);**
11 **and**
12 **(2) may impose other requirements that the commission**
13 **deems necessary and appropriate to protect the interest of**
14 **the state and the person whose application is approved under**
15 **section 7 of this chapter.**
16 **(b) The payment required by subsection (a)(1) must be paid to**
17 **the commission in five (5) annual payments of equal amounts. The**
18 **first payment required by this section is due within thirty (30) days**
19 **of the approval of the application under section 7 of this chapter.**
20 **The four (4) remaining annual payments are each due on the**
21 **anniversary date of the first payment.**
22 **(c) The commission shall deposit the total sum of fee revenue**
23 **received under subsection (a) as follows:**
24 **(1) One hundred million dollars (\$100,000,000) in the state**
25 **general fund.**
26 **(2) Fifty million dollars (\$50,000,000) in the shuttered**
27 **riverboat fund established in IC 4-33-4-28.**
28 **Sec. 9. (a) The commission may enforce the phasing and**
29 **completion timelines to which the licensed owner or permit holder**
30 **committed under section 3(a) of this chapter.**
31 **(b) If the licensed owner or permit holder whose application**
32 **was approved by the commission under section 7 of this chapter**
33 **sells or otherwise transfers the licensed owner's or permit holder's**
34 **interest in the owner's license within ten (10) years from the date**
35 **the application was approved, the following apply:**
36 **(1) The licensed owner or permit holder shall pay a fee of**
37 **fifty million dollars (\$50,000,000) to the commission before**
38 **the sale or transfer of the license may be approved by the**
39 **commission. Any payment required under this subdivision**
40 **shall be deposited in the state general fund.**
41 **(2) If, at the time of the transfer of ownership, the five**
42 **hundred million dollar (\$500,000,000) investment to which**

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1 **the licensed owner or permit holder committed under section**
 2 **3(a)(1)(C) of this chapter has not been met, the person**
 3 **acquiring the owner's license shall, not later than ten (10)**
 4 **years from the date the application was approved by the**
 5 **commission under section 7 of this chapter, invest in the**
 6 **casino and nongaming amenities an amount that is at least**
 7 **equal to the difference between five hundred million dollars**
 8 **(\$500,000,000) and the amount actually invested by the**
 9 **person transferring the owner's license.**

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

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

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

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

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

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

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

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

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

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

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

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

12 (ii) is contiguous to the Ohio River and is the largest
13 city in the county; and

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

16 (2) Except as provided in section 9(k) of this chapter, thirty-three
17 and one-third percent (33 1/3%) of the admissions tax and
18 supplemental wagering tax collected by the licensed owner
19 during the quarter shall be paid to the county in which the
20 riverboat is located. In the case of a county described in
21 subdivision (1)(B), this thirty-three and one-third percent (33
22 1/3%) of the admissions tax and supplemental wagering tax is in
23 addition to the thirty-three and one-third percent (33 1/3%)
24 received under subdivision (1)(B).

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

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

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

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1 (6) Twenty-one and six hundred sixty-seven thousandths percent
2 (21.667%) of the admissions tax and supplemental wagering tax
3 collected by the licensed owner during the quarter shall be paid
4 to the state general fund.

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

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

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

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

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

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

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

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

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

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

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

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

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

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- 1 (iii) Terre Haute; or
- 2 (B) to the county that is designated as the home dock of the
- 3 riverboat from which the tax revenue was collected, in the
- 4 case of a riverboat that is not located in a city described in
- 5 clause (A) or whose home dock is not in a city described in
- 6 clause (A).
- 7 (3) The remainder of the tax revenue remitted by each licensed
- 8 owner shall be paid to the state general fund. In each state fiscal
- 9 year, the state comptroller shall make the transfer required by
- 10 this subdivision on or before the fifteenth day of the month based
- 11 on revenue received during the preceding month for deposit in
- 12 the state gaming fund. Specifically, the state comptroller may
- 13 transfer the tax revenue received by the state in a month to the
- 14 state general fund in the immediately following month according
- 15 to this subdivision.
- 16 (b) This subsection applies only to tax revenue remitted by an
- 17 operating agent operating a riverboat in a historic hotel district after
- 18 June 30, 2019. Excluding funds that are appropriated in the biennial
- 19 budget act from the state gaming fund to the commission for purposes
- 20 of administering this article, each month the state comptroller shall
- 21 distribute the tax revenue remitted by the operating agent under this
- 22 chapter as follows:
- 23 (1) For state fiscal years beginning after June 30, 2019, but
- 24 ending before July 1, 2021, fifty-six and five-tenths percent
- 25 (56.5%) shall be paid to the state general fund.
- 26 (2) For state fiscal years beginning after June 30, 2021, fifty-six
- 27 and five-tenths percent (56.5%) shall be paid as follows:
- 28 (A) Sixty-six and four-tenths percent (66.4%) shall be paid
- 29 to the state general fund.
- 30 (B) Thirty-three and six-tenths percent (33.6%) shall be
- 31 paid to the West Baden Springs historic hotel preservation
- 32 and maintenance fund established by IC 36-7-11.5-11(b).
- 33 However, if:
- 34 (i) at any time the balance in that fund exceeds
- 35 twenty-five million dollars (\$25,000,000); or
- 36 (ii) in any part of a state fiscal year in which the
- 37 operating agent has received at least one hundred
- 38 million dollars (\$100,000,000) of adjusted gross
- 39 receipts;
- 40 the amount described in this clause shall be paid to the state
- 41 general fund for the remainder of the state fiscal year.
- 42 (3) Forty-three and five-tenths percent (43.5%) shall be paid as

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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 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

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

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

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

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

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

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

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

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

- 37 (1) To reduce the property tax levy of the city, town, or county
38 for a particular year (a property tax reduction under this
39 subdivision does not reduce the maximum levy of the city, town,
40 or county under IC 6-1.1-18.5).
- 41 (2) For deposit in a special fund or allocation fund created under
42 IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and

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

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1 in Vigo County, **Allen County, DeKalb County, or Steuben County.**

2 This subsection applies to a supplemental distribution made after June
3 30, 2017. The maximum amount of money that may be distributed
4 under subsection (f) in a state fiscal year is equal to the following:

5 (1) Before July 1, 2021, forty-eight million dollars
6 (\$48,000,000).

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

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

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

22 (B) the result of:

23 (i) the total adjusted gross receipts received by
24 licensees from gambling games authorized under this
25 article during the preceding state fiscal year; divided
26 by

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

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

38 (i) This subsection applies to a supplemental distribution, if any,
39 payable to Lake County, Hammond, Gary, or East Chicago under
40 subsections (f) and (h). Beginning in July 2016, the state comptroller
41 shall, after making any deductions from the supplemental distribution
42 required by IC 6-3.1-20-7, deduct from the remainder of the

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1 supplemental distribution otherwise payable to the unit under this
2 section the lesser of:

- 3 (1) the remaining amount of the supplemental distribution; or
- 4 (2) the difference, if any, between:
 - 5 (A) three million five hundred thousand dollars
 - 6 (\$3,500,000); minus
 - 7 (B) the amount of admissions taxes constructively received
 - 8 by the unit in the previous state fiscal year.

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

13 (j) Money distributed to a political subdivision under subsection
14 (b):

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

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

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

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1 wagering tax collected under IC 4-33-12-1.5. This subsection expires
2 June 30, 2021.

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

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

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