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ENGROSSED HOUSE BILL No. 1038

Proposed Changes to February 13, 2026 printing by AM103833

DIGEST OF PROPOSED AMENDMENT

Various changes. Removes the provisions in the bill that authorize the relocation of the Ohio County river boat license, but retains the provisions in the bill under which the Indiana gaming commission may award a new license. Removes Wayne County as a potential site for the new license. Removes the provision regarding an optional referendum. Provides that if a licensed owner ceases operations or goes out of business, the license issued under this section is terminated effective on that date. Requires an approved applicant to pay \$150,000,000 to the Indiana gaming commission instead of \$50,000,000 under the current bill. Requires \$100,000,000 of the amount to be deposited in the state general fund and \$50,000,000 of the amount to be deposited in a dedicated fund to be used for funding to local units that are affected by a riverboat or inland casino closure. Provides that the horse racing commission may issue three satellite facility licenses (instead of four per permit holder under current law).

—————
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.

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- (2) Each proposed satellite facility must be covered by a separate application. The timing for filing an initial application for a satellite facility license shall be established by the rules of the commission.
 - (3) A satellite facility must:
 - (A) have full dining service available;
 - (B) have multiple screens to enable each patron to view simulcast races; and
 - (C) be designed to seat comfortably a minimum of two hundred (200) persons.
 - (4) In determining whether a proposed satellite facility should be approved, the commission shall consider the following:
 - (A) The purposes and provisions of this chapter.
 - (B) The public interest.
 - (C) The impact of the proposed satellite facility on live racing.
 - (D) The impact of the proposed satellite facility on the local community.
 - (E) The potential for job creation.
 - (F) The quality of the physical facilities and the services to be provided at the proposed satellite facility.
 - (G) Any other factors that the commission considers important or relevant to its decision.
 - (5) The commission may not issue a license for a satellite facility to be located in a county unless IC 4-31-4 has been satisfied.
 - (e) A permit holder licensed to conduct gambling games under IC 4-35 is limited to the number of satellite facility licenses issued to the permit holder before January 1, 2007.
- SECTION ~~4~~[2]. IC 4-33-2-17, AS AMENDED BY P.L.293-2019, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. "Riverboat" means any of the following on which lawful gambling is authorized under this article:
- (1) A self-propelled excursion boat that complies with IC 4-33-6-6(a) and is located in a county that is contiguous to Lake Michigan or the Ohio River.
 - (2) A casino located in a historic hotel district.
 - (3) A permanently moored craft operating from a county described in subdivision (1).
 - (4) An inland casino operating under IC 4-33-6-24.
 - (5) A casino operated in Gary under IC 4-33-6-4.5.
 - (6) A casino operated in Vigo County under IC 4-33-6.7.
 - (7) A casino operated in Allen County, DeKalb County, or**

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1 Steuben~~County, or Wayne~~ County under IC 4-33-6.8.

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

7 (b) The commission shall administer the fund.

8 (c) The fund consists of money deposited in the fund under
9 IC 4-33-6.8-8(c).

10 (d) Subject to appropriation by the general assembly, money
11 in the fund may be used for local units that are affected by a
12 shuttered riverboat or inland casino closure under IC 4-33-6.8.

13 (e) Money in the fund is not subject to state board of finance
14 transfer.

15] SECTION ~~4~~[4]. IC 4-33-6-1, AS AMENDED BY
16 P.L.293-2019, SECTION 10, IS AMENDED TO READ AS
17 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) The
18 commission may issue to a person a license to own a riverboat subject
19 to the numerical and geographical limitation of owner's licenses under
20 this section and IC 4-33-4-17. Not more than ~~ten~~ (10) eleven
21 ~~(10)~~ (11) owner's licenses may be in effect at any time. Subject to
22 subsection (d), those owner's licenses may be issued as follows:

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

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

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

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

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

34 (A) Vanderburgh County.

35 (B) Harrison County.

36 (C) Switzerland County.

37 (D) Ohio County.

38 (E) Dearborn County.

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

42 (6) Not more than one (1) license for a riverboat that operates as

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1 an inland casino in Vigo County under IC 4-33-6.7.

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

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

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

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

16 (1) A licensed owner holding two licenses issued under
 17 subsection (a)(1) must relinquish one (1) of the licenses under
 18 section 4.5 of this chapter upon the commission's approval of the
 19 licensed owner's request to relocate gaming operations under
 20 section 4.5 of this chapter.

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

24 (3) The licensed owner who relinquishes a license under
 25 subdivision (1) and section 4.5 of this chapter may operate two
 26 (2) docked riverboats under a single license unless and until the
 27 licensed owner begins gaming operations at a relocated inland
 28 casino under section 4.5 of this chapter.

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

34 ~~→ [] (<5> [e]) If <the commission approves an application of~~
 35 ~~> a licensed owner <or permit holder to relocate gaming~~
 36 ~~operations from Ohio County under IC 4-33-6.8, a new~~
 37 ~~owner's license may not be issued to authorize gaming~~
 38 ~~operations in Ohio County after gaming operations are~~
 39 ~~relocated to Allen County, DeKalb County, Steuben County,~~
 40 ~~or Wayne County.~~

41 ~~—SECTION 3—~~ [ceases operations or goes out of business, the
 42 license issued under this section is terminated effective on that

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

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

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

~~— (b) A county legislative body that adopts a resolution under this subsection shall certify the following public question to the county election board under IC 3-10-9-3 not later than noon August 1, 2026, for placement on the 2026 general election ballot:~~

~~— "Shall inland casino gambling be permitted in (insert the name of the county)?"~~

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

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

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

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

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

(2) an inland casino operated in:

- (A) Vigo County under IC 4-33-6.7; or**
- (B) Allen County, DeKalb County, [or]Steuben~~County, or Wayne~~ County under IC 4-33-6.8.**

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

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- 1 (c) A licensed owner may relocate the licensed owner's gaming
- 2 operation from a docked riverboat to an inland casino if the following
- 3 conditions are met:
- 4 (1) Except as provided in subsection (d), the casino is located on
- 5 property that the licensed owner owned or leased and used in the
- 6 conduct of the licensed owner's gaming operations on February
- 7 1, 2015.
- 8 (2) The casino is located on property adjacent to the dock site of
- 9 the licensed owner's riverboat.
- 10 (3) The casino complies with all applicable building codes and
- 11 any safety requirements imposed by the commission.
- 12 (4) The commission approves the relocation of the licensed
- 13 owner's gaming operation.
- 14 (d) This subsection applies to a licensed owner that owns or leases
- 15 property that is considered adjacent to a riverboat dock site under
- 16 subsection (b). The licensed owner may:
- 17 (1) acquire part of the public rights-of-way or railroad
- 18 rights-of-way to form a contiguous parcel with the property
- 19 owned or leased by the licensed owner on February 1, 2015; and
- 20 (2) subject to the other requirements of this section, situate an
- 21 inland casino on the contiguous parcel formed under subdivision
- 22 (1).
- 23 (e) The commission may impose any requirement upon a licensed
- 24 owner relocating gaming operations under this section.
- 25 (f) The number of gambling games offered by a licensed owner in
- 26 an inland facility operated under this section may not exceed the
- 27 greatest number of gambling games offered by the licensed owner in
- 28 the licensed owner's docked riverboat since January 1, 2007.
- 29 SECTION ~~6~~ 7. IC 4-33-6-25, AS AMENDED BY
- 30 P.L.293-2019, SECTION 19, IS AMENDED TO READ AS
- 31 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 25. (a) This section
- 32 does not apply to a riverboat gaming operation relocated under section
- 33 24 of this chapter.
- 34 (b) Except as provided in subsections (c) and (d), the number of
- 35 gambling games offered by a licensed owner or operating agent within
- 36 the riverboat operated by the licensed owner or operating agent may
- 37 not exceed the greatest number of gambling games offered by the
- 38 licensed owner or operating agent since January 1, 2007.
- 39 (c) The number of gambling games offered by a licensed owner
- 40 operating under a license described in section 1(a)(1) of this chapter
- 41 may not exceed two thousand seven hundred sixty-four (2,764).
- 42 (d) The number of gambling games offered by a licensed owner of

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1 an inland casino operated in Vigo County under IC 4-33-6.7 may not
2 exceed one thousand five hundred (1,500).

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

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

10 Chapter 6.8. Relocation of Casino Operations []

11 [] Sec. 1. ~~For purposes of this chapter, "Ohio County license"~~
12 ~~means an owner's license for a riverboat operated from Ohio~~
13 ~~County.~~

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

16 Sec. ~~2~~ [2]. The commission may ~~authorize~~ issue in the
17 manner required by this chapter ~~the relocation of the Ohio~~
18 ~~County~~ [a] license to operate an inland casino in Allen County,
19 DeKalb County, or Steuben~~County, or Wayne~~ County.

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

25 [] (1) A written application that contains the following
26 information:

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

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

- 33 (i) The proposed site of the inland casino.
34 (ii) Evidence of site control or real estate options.
35 (iii) Conceptual plans for casino and nongaming
36 facilities.
37 (iv) Estimated construction and total development
38 costs.
39 (v) A phased investment and construction timeline.
40 (vi) Market and feasibility information.
41 (vii) The financial capacity of the applicant.

42 (C) The applicant's commitment and plan to invest at

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1 least five hundred million dollars (\$500,000,000) for the
 2 development of a casino and nongaming amenities onsite
 3 in the county selected under clause (A) in the following
 4 manner:

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

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

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

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

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

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

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

22 ~~(1) an application from a person that is not a licensed owner~~
 23 ~~or permit holder;~~

24 ~~(2)~~[(1) subject to section ~~6~~[6] of this chapter,
 25 more than one (1) application from a licensed
 26 owner or permit holder;

27 ~~(3)~~[2] an application that proposes to operate an inland
 28 casino in a county other than Allen County, DeKalb County,
 29 or Steuben ~~County, or Wayne~~ County; or

30 ~~(4)~~[3] an application that does not include the information
 31 and documents required under subsection (a).[]

32 [] Sec. ~~5~~[4]. (a) An applicant must submit the following with
 33 an application under section ~~4~~[3] of this chapter:

34 [] [](1) A copy of a resolution adopted by a majority of the
 35 board of county commissioners of the county selected by the
 36 applicant under section ~~4~~[3](a)(1)(A) of this chapter that
 37 supports ~~:~~

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

39 ~~(B) the relocation of the Ohio County license to an~~
 40 ~~inland casino in the county without identifying a specific~~
 41 ~~applicant;~~

42 ~~>~~[license.

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

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1 ~~submitted under section 4 of this chapter, the commission may~~
2 ~~consider:~~

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

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

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

13 (~~4~~) [e] The commission may hold executive sessions under
14 IC 5-14-1.5-6.1(b)(1) to review and discuss applications submitted
15 under this chapter.

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

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

24 (c) The following apply to a supplemental bid submitted under
25 subsection (b):

26 (1) A supplemental bid:
27 (A) must be submitted only to the commission; and
28 (B) subject to subsection (e), must be sealed and is
29 confidential.

30 (2) A supplemental bid may include proposed payments to
31 one (1) or ~~more~~ [both] of the following:
32 (A) The state.
33 (B) The community in which the proposed inland casino
34 will be located.[]

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

36 ~~(D) Ohio County.~~

37 ~~>~~ [1] (3) Each supplemental bid must clearly identify the amount,
38 recipient, and timing of a proposed payment under
39 subdivision (2).

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

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1 **[1] (A) section <4>[3](a)(1)(B)(iii) through**
2 **<4>[3](a)(1)(B)(v) of this chapter; and**
3 **(B) section <4>[3](a)(1)(C) of this chapter.[1]**
4 **[1] (5) A unit (as defined in IC 36-1-2-23) may not negotiate**
5 **directly with a licensed owner or permit holder submitting**
6 **a supplemental bid.**
7 **(d) If a supplemental bid is submitted under this section, the**
8 **commission is not required to consider only applications**
9 **accompanied by a supplemental bid. The commission may approve**
10 **an application that was not accompanied by a supplemental bid.**
11 **(e) After the commission makes a final decision under section**
12 **<8>[7] of this chapter, the commission must make public each**
13 **supplemental bid received under this section.**
14 **Sec. <8>[7]. (a) After issuing the informational summary**
15 **required under section <6>[5](a)(2) of this chapter, and not later**
16 **than April 15, 2027, the commission shall issue a final decision**
17 **approving or denying each application. The final decision must**
18 **include written findings explaining the decision.**
19 **(b) The commission may:**
20 **(1) approve only one (1) application under subsection (a);**
21 **and**
22 **(2) deny all of the filed applications if the commission**
23 **determines that none of the applications serve the interests**
24 **of the state.**
25 **Sec. <9>[8]. (a) If the commission approves an application of**
26 **a licensed owner or permit holder to relocate gaming operations**
27 **under section <8>[7] of this chapter, the commission:**
28 **(1) shall require the licensed owner or permit holder to pay**
29 **to the commission a fee of [one hundred] fifty million dollars**
30 **(\$[1]50,000,000) in the manner described in subsection (b); <**
31 **~~(2) shall require the licensed owner or permit holder to make~~**
32 **~~a one (1) time payment in the total amount of thirty million~~**
33 **~~dollars (\$30,000,000) to the city of Rising Sun and Ohio~~**
34 **~~County, due on the date set by the commission under section~~**
35 **~~12 of this chapter for the license transfer;>~~ and**
36 **(<2>[2]) may impose other requirements that the commission**
37 **deems necessary and appropriate to protect the interest of**
38 **the state and the person whose application is approved under**
39 **section <8>[7] of this chapter.**
40 **(b) The payment required by subsection (a)(1) must be paid to**
41 **the commission in five (5) annual payments of equal amounts. The**
42 **first payment required by this section is due within thirty (30) days**

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of the approval of the application under section ~~8~~ [7] of this chapter. The four (4) remaining annual payments are each due on the anniversary date of the first payment.

(c) The commission shall deposit the [total sum of] fee [revenue] received under subsection (a) [as follows:

(1) One hundred million dollars (\$100,000,000)] in the state general fund.<

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

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

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

~~— Sec. 11>[~~

(2) Fifty million dollars (\$50,000,000) in the shuttered riverboat fund established in IC 4-33-4-28.

Sec. 9]. (a) The commission may enforce the phasing and completion timelines to which the licensed owner or permit holder committed under section ~~4~~ [3](a) of this chapter.

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

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

(2) If, at the time of the transfer of ownership, the five hundred million dollar (\$500,000,000) investment to which the licensed owner or permit holder committed under section ~~4~~ [3](a)(1)(C) of this chapter has not been met, the person acquiring the owner's license shall, not later than ten (10)

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

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

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

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

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

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

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

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

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

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

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- 1 ~~— (c) As used in this section, "license" means:~~
- 2 ~~— (1) an owner's license issued under this article;~~
- 3 ~~— (2) a supplier's license issued under this article to a supplier~~
- 4 ~~of gaming supplies or equipment, including electronic~~
- 5 ~~gaming equipment; or~~
- 6 ~~— (3) an operating agent contract entered into under this~~
- 7 ~~article.~~
- 8 ~~— (d) As used in this section, "licensee" means a person who~~
- 9 ~~holds a license. The term includes an operating agent.~~
- 10 ~~— (e) As used in this section, "officer" refers only to either of the~~
- 11 ~~following:~~
- 12 ~~— (1) An individual listed as an officer of a corporation in the~~
- 13 ~~corporation's most recent annual report.~~
- 14 ~~— (2) An individual who is a successor to an individual~~
- 15 ~~described in subdivision (1).~~
- 16 ~~— (f) For purposes of this section, a person is considered to have~~
- 17 ~~an interest in a licensee if the person satisfies any of the following:~~
- 18 ~~— (1) The person holds at least a one percent (1%) interest in~~
- 19 ~~the licensee.~~
- 20 ~~— (2) The person is an officer of the licensee.~~
- 21 ~~— (3) The person is an officer of a person that holds at least a~~
- 22 ~~one percent (1%) interest in the licensee.~~
- 23 ~~— (4) The person is a political action committee of the licensee.~~
- 24 ~~— (g) A licensee or a person with an interest in a licensee may not~~
- 25 ~~give any property (as defined in IC 35-31.5-2-253) to a member of~~
- 26 ~~a precinct committee to induce the member of the precinct~~
- 27 ~~committee to do any act or refrain from doing any act with respect~~
- 28 ~~to the approval of a local public question under IC 4-33-6-19, or~~
- 29 ~~IC 4-33-6-19.3, or IC 4-33-6-19.5.~~
- 30 ~~— (h) A person who knowingly or intentionally violates this~~
- 31 ~~section commits a Level 6 felony.~~

32 ~~≥~~
 33 **1** SECTION 9. IC 4-33-12-1.5, AS AMENDED BY P.L.293-2019,
 34 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 UPON PASSAGE]: Sec. 1.5. (a) A supplemental wagering tax on the
 36 wagering occurring each day at a riverboat is imposed upon the
 37 licensed owner operating the riverboat.

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

- 42 (1) the total riverboat admissions tax that the riverboat's licensed

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1 owner paid beginning July 1, 2016, and ending June 30, 2017;
2 divided by
3 (2) the riverboat's adjusted gross receipts beginning July 1, 2016,
4 and ending June 30, 2017.

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

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

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

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

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

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

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

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

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

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

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riverboat is located. In the case of a county described in subdivision (1)(B), this thirty-three and one-third percent (33 1/3%) of the admissions tax and supplemental wagering tax is in addition to the thirty-three and one-third percent (33 1/3%) received under subdivision (1)(B).

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

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

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

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

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

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

**[(1) Ten percent (10%) to ~~one (1) of~~ the ~~following:~~
~~(A) The~~ regional development authority established under IC 36-7.6 for northeast Indiana ~~if the commission approves an application under IC 4-33-6~~. ~~8-8 to operate an inland casino in Allen County, DeKalb County, or Steuben County.~~**

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

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

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

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

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

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

- (1) An amount equal to the following shall be set aside for revenue sharing under subsection (d):
 - (A) Before July 1, 2021, the first thirty-three million dollars (\$33,000,000) of tax revenues collected under this chapter shall be set aside for revenue sharing under subsection (d).
 - (B) After June 30, 2021, if the total adjusted gross receipts received by licensees from gambling games authorized under this article during the preceding state fiscal year is

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equal to or greater than the total adjusted gross receipts received by licensees from gambling games authorized under this article during the state fiscal year ending June 30, 2020, the first thirty-three million dollars (\$33,000,000) of tax revenues collected under this chapter shall be set aside for revenue sharing under subsection (d).

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

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

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

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

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

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

(B) to the county that is designated as the home dock of the riverboat from which the tax revenue was collected, in the case of a riverboat that is not located in a city described in clause (A) or whose home dock is not in a city described in clause (A).

(3) The remainder of the tax revenue remitted by each licensed owner shall be paid to the state general fund. In each state fiscal

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year, the state comptroller shall make the transfer required by this subdivision on or before the fifteenth day of the month based on revenue received during the preceding month for deposit in the state gaming fund. Specifically, the state comptroller may transfer the tax revenue received by the state in a month to the state general fund in the immediately following month according to this subdivision.

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

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

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

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

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

However, if:

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

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

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

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

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

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

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

(B) Fourteen and eight-tenths percent (14.8%) shall be paid

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

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

(c) This subsection does not apply to tax revenue remitted by an inland casino operating in Vigo County, **Allen County, DeKalb County, [or] Steuben** ~~County, or Wayne~~ **County**. For each city and county receiving money under subsection (a)(2), the state

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1 comptroller shall determine the total amount of money paid by the state
 2 comptroller to the city or county during the state fiscal year 2002. The
 3 amount determined is the base year revenue for the city or county. The
 4 state comptroller shall certify the base year revenue determined under
 5 this subsection to the city or county. The total amount of money
 6 distributed to a city or county under this section during a state fiscal
 7 year may not exceed the entity's base year revenue. For each state fiscal
 8 year, the state comptroller shall pay that part of the riverboat wagering
 9 taxes that:

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

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

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

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

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

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

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1 tax levy of the city, town, or county for a particular year or
 2 reduce the maximum levy of the city, town, or county under
 3 IC 6-1.1-18.5.

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

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

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

- 28 (1) To each city, other than the consolidated city, located in the
 29 county according to the ratio that the city's population bears to
 30 the total population of the county.
 31 (2) To each town located in the county according to the ratio that
 32 the 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 paid in equal amounts to the
 35 consolidated city and the county.

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

- 42 (1) Before July 1, 2021, forty-eight million dollars

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- 1 (\$48,000,000).
- 2 (2) After June 30, 2021, if the total adjusted gross receipts
3 received by licensees from gambling games authorized under
4 this article during the preceding state fiscal year is equal to or
5 greater than the total adjusted gross receipts received by
6 licensees from gambling games authorized under this article
7 during the state fiscal year ending June 30, 2020, the maximum
8 amount is forty-eight million dollars (\$48,000,000).
- 9 (3) After June 30, 2021, if the total adjusted gross receipts
10 received by licensees from gambling games authorized under
11 this article during the preceding state fiscal year is less than the
12 total adjusted gross receipts received by licensees from gambling
13 games authorized under this article during the state fiscal year
14 ending June 30, 2020, the maximum amount is equal to the
15 result of:
- 16 (A) forty-eight million dollars (\$48,000,000); multiplied by
17 (B) the result of:
- 18 (i) the total adjusted gross receipts received by
19 licensees from gambling games authorized under this
20 article during the preceding state fiscal year; divided
21 by
22 (ii) the total adjusted gross receipts received by
23 licensees from gambling games authorized under this
24 article during the state fiscal year ending June 30,
25 2020.
- 26 If the total amount determined under subsection (f) exceeds the
27 maximum amount determined under this subsection, the amount
28 distributed to an entity under subsection (f) must be reduced according
29 to the ratio that the amount distributed to the entity under IC 4-33-12-6
30 or IC 4-33-12-8 bears to the total amount distributed under
31 IC 4-33-12-6 and IC 4-33-12-8 to all entities receiving a supplemental
32 distribution.
- 33 (i) This subsection applies to a supplemental distribution, if any,
34 payable to Lake County, Hammond, Gary, or East Chicago under
35 subsections (f) and (h). Beginning in July 2016, the state comptroller
36 shall, after making any deductions from the supplemental distribution
37 required by IC 6-3.1-20-7, deduct from the remainder of the
38 supplemental distribution otherwise payable to the unit under this
39 section the lesser of:
- 40 (1) the remaining amount of the supplemental distribution; or
41 (2) the difference, if any, between:
- 42 (A) three million five hundred thousand dollars

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1 (\$3,500,000); minus
 2 (B) the amount of admissions taxes constructively received
 3 by the unit in the previous state fiscal year.

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

8 (j) Money distributed to a political subdivision under subsection
 9 (b):

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

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

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

26 (4) is considered miscellaneous revenue.

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

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

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

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

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