



PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

# HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that Engrossed Senate Bill 4 be amended to read as follows:

- 1 Page 17, between lines 36 and 37, begin a new paragraph and insert:
- 2 "SECTION 10. IC 6-3-4-8.2, AS AMENDED BY P.L.58-2019,
- 3 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 4 JANUARY 1, 2026 (RETROACTIVE)]: Sec. 8.2. (a) Each person in
- 5 Indiana who is required under the Internal Revenue Code to withhold
- 6 federal tax from winnings shall deduct and retain adjusted gross
- 7 income tax at the time and in the amount described in withholding
- 8 instructions issued by the department.
- 9 (b) In addition to amounts withheld under subsection (a), every
- 10 person engaged in a gambling operation (as defined in IC 4-33-2-10)
- 11 or a gambling game (as defined in IC 4-35-2-5) and making a payment
- 12 in the course of the gambling operation (as defined in IC 4-33-2-10) or
- 13 a gambling game (as defined in IC 4-35-2-5) of:
- 14 (1) winnings (not reduced by the wager) valued at ~~one thousand~~
- 15 ~~two hundred dollars (\$1,200)~~ **one thousand three hundred**
- 16 **dollars (\$1,300)** or more from slot machine play; or
- 17 (2) winnings (reduced by the wager) valued at one thousand five
- 18 hundred dollars (\$1,500) or more from a keno game;
- 19 shall deduct and retain adjusted gross income tax at the time and in the
- 20 amount described in withholding instructions issued by the department.
- 21 The department's instructions must provide that amounts withheld shall

1 be paid to the department on the twenty-fourth calendar day of each  
 2 month. Any taxes collected during the month but after the day on which  
 3 the taxes are required to be paid shall be paid to the department at the  
 4 same time the following month's taxes are due. Slot machine and keno  
 5 winnings from a gambling operation (as defined in IC 4-33-2-10) or a  
 6 gambling game (as defined in IC 4-35-2-5) that are reportable for  
 7 federal income tax purposes shall be treated as subject to withholding  
 8 under this section, even if federal tax withholding is not required.

9 (c) The adjusted gross income tax due on prize money or prizes:

10 (1) received from a winning lottery ticket purchased under  
 11 IC 4-30; and

12 (2) exceeding ~~one thousand two hundred dollars (\$1,200)~~ **one**  
 13 **thousand three hundred dollars (\$1,300)** in value;

14 shall be deducted and retained at the time and in the amount described  
 15 in withholding instructions issued by the department, even if federal  
 16 withholding is not required.

17 (d) In addition to the amounts withheld under subsection (a), a  
 18 qualified organization (as defined in IC 4-32.3-2-31(a)) that awards a  
 19 prize under IC 4-32.3 exceeding ~~one thousand two hundred dollars~~  
 20 ~~(\$1,200)~~ **one thousand three hundred dollars (\$1,300)** in value shall  
 21 deduct and retain adjusted gross income tax at the time and in the  
 22 amount described in withholding instructions issued by the department.  
 23 The department's instructions must provide that amounts withheld shall  
 24 be paid to the department before the close of the business day following  
 25 the day the winnings are paid, actually or constructively."

26 Renumber all SECTIONS consecutively.

(Reference is to ESB 4 as printed February 19, 2026.)

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Representative Pryor