



December 11, 2025

SENATE BILL No. 70

DIGEST OF SB 70 (Updated December 9, 2025 3:57 pm - DI 137)

Citations Affected: IC 4-33.

Synopsis: Riverboat relocation. Provides that the licensed owner of the riverboat located in the city of Rising Sun (licensed owner) may relocate gaming operations to a casino in Allen County or Fort Wayne if certain conditions are met. Requires the licensed owner to pay a fee of \$50,000,000 if the licensed owner sells or transfers the licensed owner's interest in the licensed owner's license within 10 years of the approval of relocation. Provides for the distribution of wagering tax revenue and supplemental wagering tax revenue from a casino in Allen County or Fort Wayne. Provides that a board is established for the purpose of making collaborative decisions for tax revenue.

Effective: July 1, 2026.

Busch, Maxwell

December 8, 2025, read first time and referred to Committee on Public Policy.
December 10, 2025, amended, reported favorably — Do Pass; reassigned to Committee on Appropriations.

SB 70—LS 6385/DI 92



December 11, 2025

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.

SENATE BILL No. 70

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

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

- 1 SECTION 1. IC 4-33-2-17, AS AMENDED BY P.L.293-2019,
2 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2026]: Sec. 17. "Riverboat" means any of the following on
4 which lawful gambling is authorized under this article:
5 (1) A self-propelled excursion boat that complies with
6 IC 4-33-6-6(a) and is located in a county that is contiguous to
7 Lake Michigan or the Ohio River.
8 (2) A casino located in a historic hotel district.
9 (3) A permanently moored craft operating from a county
10 described in subdivision (1).
11 (4) An inland casino operating under IC 4-33-6-24.
12 (5) A casino operated in Gary under IC 4-33-6-4.5.
13 (6) A casino operated in Vigo County under IC 4-33-6.7.
14 (7) **A casino operated in the city of Fort Wayne or Allen**
15 **County under IC 4-33-6-26.**
16 SECTION 2. IC 4-33-6-1, AS AMENDED BY P.L.293-2019,
17 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

SB 70—LS 6385/DI 92



JULY 1, 2026]: Sec. 1. (a) The commission may issue to a person a license to own a riverboat subject to the numerical and geographical limitation of owner's licenses under this section and IC 4-33-4-17. Not more than ten (10) owner's licenses may be in effect at any time. Subject to subsection (d), those owner's licenses may be issued as follows:

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

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

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

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

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

(A) Vanderburgh County.

(B) Harrison County.

(C) Switzerland County.

(D) Ohio County.

(E) Dearborn County.

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

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

(7) Not more than one (1) license for a riverboat that operates as a casino in the city of Fort Wayne or Allen County under section 26 of this chapter.

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

(c) **Except as provided in section 26 of this chapter**, a person holding an owner's license may not move the person's riverboat from the county in which the riverboat was docked on January 1, 2007, to any other county.

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

(1) A licensed owner holding two licenses issued under subsection (a)(1) must relinquish one (1) of the licenses under



section 4.5 of this chapter upon the commission's approval of the licensed owner's request to relocate gaming operations under section 4.5 of this chapter.

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

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

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

(5) If the commission approves a licensed owner's request to relocate gaming operations from Ohio County under section 26 of this chapter, the following apply:

(A) The licensed owner may be authorized to begin gaming operations in a casino in the city of Fort Wayne or Allen County in accordance with subsection (a)(7) and the procedures set forth in section 26 of this chapter.

(B) A new owner's license may not be issued to authorize gaming operations in Ohio County after gaming operations are relocated to the city of Fort Wayne or Allen County.

SECTION 3. IC 4-33-6-6, AS AMENDED BY P.L.293-2019, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 6. (a) Except as provided in subsection (c) or (d), a riverboat that operates in a county that is contiguous to Lake Michigan or the Ohio River must:

(1) have either:

(A) a valid certificate of inspection from the United States Coast Guard for the carrying of at least five hundred (500) passengers; or

(B) a valid certificate of compliance with marine structural and life safety standards determined by the commission; and

(2) be at least one hundred fifty (150) feet in length.

(b) This subsection applies only to a riverboat that operates on the Ohio River. A riverboat must replicate, as nearly as possible, historic Indiana steamboat passenger vessels of the nineteenth century. However, steam propulsion or overnight lodging facilities are not required under this subsection.



(c) A riverboat described in IC 4-33-2-17(3) must have a valid certificate of compliance with the marine structural and life safety standards determined by the commission under IC 4-33-4-13.5 for a permanently moored craft.

(d) A riverboat constructed under section 24 of this chapter or a riverboat relocated under section 4.5 **or 26** of this chapter must comply with all applicable building codes and any safety requirements imposed by the commission.

SECTION 4. IC 4-33-6-24, AS AMENDED BY P.L.293-2019, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 24. (a) This section does not apply to:

(1) gaming operations relocated under section 4.5 **or 26** of this chapter; or

(2) an inland casino operated in Vigo County under IC 4-33-6.7.

(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.

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

(1) Except as provided in subsection (d), the casino is located on property that the licensed owner owned or leased and used in the conduct of the licensed owner's gaming operations on February 1, 2015.

(2) The casino is located on property adjacent to the dock site of the licensed owner's riverboat.

(3) The casino complies with all applicable building codes and any safety requirements imposed by the commission.

(4) The commission approves the relocation of the licensed owner's gaming operation.

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

(1) acquire part of the public rights-of-way or railroad rights-of-way to form a contiguous parcel with the property owned or leased by the licensed owner on February 1, 2015; and

(2) subject to the other requirements of this section, situate an inland casino on the contiguous parcel formed under subdivision

(1).

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

(f) The number of gambling games offered by a licensed owner in



an inland facility operated under this section may not exceed the greatest number of gambling games offered by the licensed owner in the licensed owner's docked riverboat since January 1, 2007.

SECTION 5. IC 4-33-6-26 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: **Sec. 26. (a) A person holding an owner's license for a riverboat operated from Ohio County may move gaming operations to a casino in the city of Fort Wayne or Allen County only if the:**

(1) licensed owner submits to the commission:

(A) a request for approval to relocate the licensed owner's gaming operations; and

(B) the evidence of support from the city of Rising Sun and the city of Fort Wayne or Allen County prescribed by section 26.5 of this chapter;

(2) licensed owner plans an investment of at least five hundred million dollars (\$500,000,000) for the development of a casino and nongaming amenities onsite in the city of Fort Wayne or Allen County in accordance with subsection (d);

(3) licensed owner affirms that the licensed owner will work with the city of Rising Sun, Ohio County, and the Indiana economic development corporation to redevelop the vacated site of gaming operations in Ohio County in a manner that best serves the interests of the local community;

(4) licensed owner complies with all applicable building codes and any safety requirements imposed by the commission;

(5) licensed owner complies with any other requirement imposed by the commission; and

(6) commission approves the request.

(b) The commission shall prescribe the form of the request for approval to relocate the licensed owner's gaming operations under this section.

(c) Before approving a request to relocate the licensed owner's gaming operations under this section, the commission shall consider the following:

(1) The impact of the relocation on other casinos in southeastern Indiana, including the estimated increased gaming revenue for the casinos located in Dearborn County and Switzerland County and the increased state tax revenue received from those casinos.

(2) The estimated economic benefits.

(3) The estimated tax revenue.



(4) The estimated number of new jobs.

(5) An expected timeline for the relocation and development of a casino and nongaming amenities, including the initial phase of development and the completion of development.

(6) Any other issue deemed appropriate by the commission.

(d) The licensed owner's planned investment in the relocated gaming operations must be made as follows:

(1) At least sixty percent (60%) must be invested in the initial phase of development.

(2) The remaining amount must be invested, and the relocation and development of the casino and nongaming amenities completed, not later than five (5) years after gaming operations begin at the casino approved under this section.

(e) If the licensed owner sells or otherwise transfers the licensed owner's interest in the owner's license within ten (10) years from the date the relocation of gaming operations is approved by the commission under this section, the following apply:

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

(2) If, at the time of the transfer of ownership, the five hundred million dollars (\$500,000,000) investment required under subsection (a)(2) has not been met, the person acquiring the owner's license shall, not later than ten (10) years from the date the relocation of gaming operations is approved by the commission under this section, 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.

SECTION 6. IC 4-33-6-26.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 26.5. (a) If the licensed owner described in section 26 of this chapter submits a proposal to relocate to a facility located in the city of Fort Wayne or Allen County, the licensed owner must submit to the commission a letter of support for the proposed relocation signed by the mayor of the city of Rising Sun. The mayor's support under this subsection is in addition to the support required under subsection (b) or (c), as applicable.

(b) If the licensed owner described in section 26 of this chapter submits a proposal to relocate to a facility located within the city



limits of the city of Fort Wayne, the licensed owner must submit to the commission a letter of support for the proposed relocation signed by the mayor of the city of Fort Wayne. The mayor's support is not required for a proposed relocation to an unincorporated area of Allen County.

(c) If the licensed owner described in section 26 of this chapter submits a proposal to relocate to a facility located within the unincorporated area of Allen County, the licensed owner must submit to the commission a copy of a resolution adopted by a majority of the board of county commissioners of Allen County in support of the proposed relocation. The commissioners' support is not required for a proposed relocation within the city limits of the city of Fort Wayne.

SECTION 7. IC 4-33-6-27 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 27. (a) If the commission approves a licensed owner's request to relocate gaming operations under section 26 of this chapter, the licensed owner shall pay to the commission a relocation fee in the amount of twenty-five million dollars (\$25,000,000). The fee imposed by this section is payable in two (2) installments as follows:

(1) Twelve million five hundred thousand dollars (\$12,500,000) due not later than one hundred eighty (180) days after the day that the commission approves the licensed owner's request.

(2) Twelve million five hundred thousand dollars (\$12,500,000) due not later than one hundred eighty (180) days after the day that the licensed owner commences gaming operations at the new facility approved under section 26 of this chapter.

(b) The commission shall transfer fees received under this section to the state comptroller for deposit in the state general fund.

SECTION 8. IC 4-33-12-1.5, AS AMENDED BY P.L.293-2019, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 1.5. (a) A supplemental wagering tax on the wagering occurring each day at a riverboat is imposed upon the licensed owner operating the riverboat.

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



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

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

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

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

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

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

(e) The supplemental wagering tax liability of a licensed owner operating a casino in the city of Fort Wayne or Allen County is equal to three and five-tenths percent (3.5%) of the riverboat's adjusted gross receipts for the day.

SECTION 9. IC 4-33-12-6, AS AMENDED BY P.L.104-2022, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 6. (a) The department shall place in the state general fund the tax revenue collected under this chapter.

(b) Except as provided in subsection (c) and by sections 8, and 8.5, and 10 of this chapter, the treasurer of state shall quarterly pay the following amounts:

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

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

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

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

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

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



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

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

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

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

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

(c) If the commission approves the licensed owner's request for a riverboat operated from Ohio County to move gaming operations to the city of Fort Wayne or Allen County under IC 4-33-6-26, the following apply:

(1) An entity that receives distributions under this section attributable to the riverboat in Ohio County is not entitled to receive a distribution under this section after the distribution of supplemental wagering tax collected by the licensed owner during the last calendar quarter in which gaming operations are conducted at the riverboat in Ohio County.

(2) A city or county that receives distributions under this section attributable to the riverboat in Ohio County is not entitled to receive a supplemental distribution under IC 4-33-13-5(f).

SECTION 10. IC 4-33-12-9, AS AMENDED BY P.L.144-2024,



SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 9. (a) This section applies only to tax revenue distributed under section 6 or 8 of this chapter. Except as provided in subsections (g) through (j), money paid to a unit of local government under section 6 or 8 of this chapter:

(1) must be paid to the fiscal officer of the unit and may be deposited in the unit's general fund or riverboat fund established 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.

(b) Money paid by the treasurer of state to a county convention and visitors bureau or promotion fund under section 6 of this chapter must be:

(1) deposited in:

(A) the county convention and visitor promotion fund; or

(B) the county's general fund if the county does not have a convention and visitor promotion fund; and

(2) used only for the tourism promotion, advertising, and economic development activities of the county and community.

(c) Money received by the division of mental health and addiction under section 6 or 8 of this chapter:

(1) is annually appropriated to the division of mental health and addiction;

(2) shall be distributed to the division of mental health and addiction at times during each state fiscal year determined by the budget agency; and

(3) shall be used by the division of mental health and addiction for programs and facilities for the prevention and treatment of addictions to drugs, alcohol, and compulsive gambling, including the creation and maintenance of a toll free telephone line to provide the public with information about these addictions.

The division shall allocate at least twenty-five percent (25%) of the money received to the prevention and treatment of compulsive gambling.

(d) This subsection applies to the following entities receiving money under section 6 or 8 of this chapter:

(1) A city or county.



(2) A county convention and visitors bureau or promotion fund for a county other than Lake County.

(3) The state fair commission.

(4) The division of mental health and addiction.

The treasurer of state shall determine the total amount of money paid by the treasurer of state to an entity subject to this subsection during the state fiscal year 2002. The amount determined under this subsection is the base year revenue for each entity subject to this subsection. The treasurer of state shall certify the base year revenue determined under this subsection to each entity subject to this subsection. **However, after a riverboat operated in Ohio County moves gaming operations to a casino in the city of Fort Wayne or Allen County under IC 4-33-6-26, the treasurer of state may not include amounts received by the state fair commission or the division of mental health and addiction during the state fiscal year 2002 from the riverboat operated in Ohio County when making the base year revenue determinations for the state fair commission or the division of mental health.**

(e) This subsection applies to the following entities receiving money under section 8 of this chapter:

(1) A county convention and visitors bureau for Lake County.

(2) The northern Indiana law enforcement training center.

The treasurer of state shall determine the total amount of money paid by the treasurer of state to the entity described in subdivision (1) during state fiscal year 2002. The amount determined under this subsection multiplied by nine-tenths (0.9) is the base year revenue for the entity described in subdivision (1). The amount determined under this subsection multiplied by one-tenth (0.1) is the base year revenue for the entity described in subdivision (2). The treasurer of state shall certify the base year revenue determined under this subsection to each entity subject to this subsection.

(f) The total amount of money distributed to an entity under section 6 or 8 of this chapter during a state fiscal year may not exceed the entity's base year revenue as determined under subsection (d) or (e). For purposes of this section, the treasurer of state shall treat any amounts distributed under section 8 of this chapter to the northwest Indiana regional development authority as amounts constructively received by East Chicago, Gary, Hammond, and Lake County, as appropriate. If the treasurer of state determines that the total amount of money:

(1) distributed to an entity; and

(2) constructively received by an entity;



under section 6 or 8 of this chapter during a state fiscal year is less than the entity's base year revenue, the treasurer of state shall make a supplemental distribution to the entity under IC 4-33-13-5.

(g) The Dearborn County council may vote to direct the county auditor of Dearborn County to make distributions as described in subsection (h).

(h) If a majority of the Dearborn County council vote to direct the county auditor of Dearborn County to make distributions under this subsection, the county auditor of Dearborn County shall distribute twenty-five percent (25%) of money received under section 6 of this chapter to cities and towns in Dearborn County that have not received money under section 6 of this chapter, as of January 1, 2017, and where a riverboat is not located:

- (1) proportionately using a ratio of the population that each city and town bears to the total population of all cities and towns in Dearborn County where a riverboat is not located; and
- (2) to the fiscal officer of the city or town.

(i) A city or town that receives money as described in subsection (h):

- (1) may not use the money to reduce the city's or town's maximum levy under IC 6-1.1-18.5;
- (2) may use the money to reduce the property tax levy of the city or town for a specific year; and
- (3) may use the money for any legal or corporate purpose of the city or town, including the pledge of money to bonds, leases, or other obligations under IC 5-1-14-4.

(j) Money distributed under subsection (h) is considered miscellaneous revenue.

(k) The treasurer of state shall pay that part of the riverboat admissions taxes that:

- (1) exceeds a particular entity's base year revenue; and
- (2) would otherwise be due to the entity under this section;

to the state general fund instead of to the entity.

SECTION 11. IC 4-33-12-10 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: **Sec. 10. (a) This section applies only to tax revenue collected from a casino located in the city of Fort Wayne or Allen County.**

(b) Subject to subsection (d), in each of the first five (5) state fiscal years gaming operations begin at a casino located in the city of Fort Wayne or Allen County, the treasurer of state shall pay the following amounts from taxes collected during the preceding



1 calendar quarter from the casino:

2 (1) Sixty percent (60%) shall be distributed among the county
3 and each city and town located in Allen County according to
4 the ratio that the county's, city's, or town's population bears
5 to the total population of the county.

6 (2) Forty percent (40%) shall be transferred to the fiscal
7 officer of the board established under section 11(c) of this
8 chapter for deposit in the Allen County-greater Fort Wayne
9 community recovery fund established under section 11(g) of
10 this chapter.

11 (c) Money paid to a county, a city, or a town under this section:

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

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

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

22 (4) is considered miscellaneous revenue.

23 (d) Beginning after the first calendar quarter of the sixth state
24 fiscal year after a casino begins gaming operations at a casino
25 located in the city of Fort Wayne or Allen County, the treasurer of
26 state shall pay the respective percentages of amounts from taxes
27 collected during the preceding calendar quarter from the casino as
28 described in subsection (b), unless the executive of the city of Fort
29 Wayne and the board of county commissioners in Allen County
30 agree to an alternate percentage distribution arrangement. The
31 executive of the city of Fort Wayne and the board of county
32 commissioners in Allen County shall certify a copy of any alternate
33 percentage distribution arrangement to the treasurer of state, the
34 state comptroller, and the budget committee.

35 SECTION 12. IC 4-33-12-11 IS ADDED TO THE INDIANA
36 CODE AS A NEW SECTION TO READ AS FOLLOWS
37 [EFFECTIVE JULY 1, 2026]: Sec. 11. (a) As used in this section,
38 "board" means the board established under subsection (c).

39 (b) As used in this section, "fund" means the Allen
40 County-greater Fort Wayne community recovery fund established
41 under subsection (g).

42 (c) Not later than ninety (90) days after the date that the



commission approves the licensed owner's request to move gaming operations to the city of Fort Wayne or Allen County under IC 4-33-6-26, a board must be established for the purpose of making collaborative decisions to improve mental health and combat homelessness, addiction, and other challenges using money in the fund.

(d) The members of the board are appointed as follows:

(1) One (1) appointment by the county commissioners of Allen County.

(2) One (1) appointment by the county council of Allen County.

(3) One (1) appointment by the mayor of the city of Fort Wayne

(4) One (1) appointment by the city council of the city of Fort Wayne.

(e) The members appointed under subsection (d) serve a term of one (1) year.

(f) The board shall identify one (1) member of the board to serve as the fiscal officer.

(g) The board shall establish the Allen County-greater Fort Wayne community recovery fund that consists of wagering tax revenue and supplemental wagering tax revenue deposited in the fund under section 10 of this chapter. The board shall use money in the fund for:

(1) improving mental health;

(2) combating homelessness and addiction; and

(3) facing other challenges;

within local communities. The fund shall be administered by the board.

(h) Not later than forty-five (45) days after establishment of the board, the board shall memorialize the establishment of the board by entering into a memorandum of understanding signed by the executive of each community with appointment power for the board acknowledging the purposes of the board.

(i) The board shall submit the memorandum of understanding to the budget committee, the legislative council (in an electronic format under IC 5-14-6), and the state comptroller.

SECTION 13. IC 4-33-13-5, AS AMENDED BY P.L.9-2024, SECTION 109, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: 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



1 appropriated in the biennial budget act from the state gaming fund to
 2 the commission for purposes of administering this article, each month
 3 the state comptroller shall distribute the tax revenue deposited in the
 4 state gaming fund under this chapter to the following:

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

7 (A) Before July 1, 2021, the first thirty-three million dollars
 8 (\$33,000,000) of tax revenues collected under this chapter
 9 shall be set aside for revenue sharing under subsection (d).

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

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

27 (i) the total adjusted gross receipts received by licensees
 28 from gambling games authorized under this article during
 29 the preceding state fiscal year; divided by

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

42 (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); or

(C) in the case of the city of Fort Wayne or Allen County, to the treasurer of state to be paid in the manner set forth in IC 4-33-12-10(b) or according to the alternate percentage distribution arrangement described in IC 4-33-12-10(d), as applicable.

(3) The remainder of the tax revenue remitted by each licensed owner shall be paid to the state general fund. In each state fiscal year, the state comptroller shall make the transfer required by this subdivision on or before the fifteenth day of the month based on revenue received during the preceding month for deposit in the state gaming fund. Specifically, the state comptroller may transfer the tax revenue received by the state in a month to the state general fund in the immediately following month according to this subdivision.

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

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

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

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

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

However, if:

(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;



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



1 recommendation from the county executive. The county fiscal
 2 body for the receiving county shall provide for the distribution
 3 of the money received under this clause to one (1) or more
 4 taxing units (as defined in IC 6-1.1-1-21) in the county under
 5 a formula established by the county fiscal body after receiving
 6 a recommendation from the county executive.

7 (F) Six and thirty-five hundredths percent (6.35%) shall be
 8 paid to the fiscal officer of the town of Paoli.

9 (G) Six and thirty-five hundredths percent (6.35%) shall be
 10 paid to the fiscal officer of the town of Orleans.

11 (H) Twenty-six and four-tenths percent (26.4%) shall be paid
 12 to the Indiana economic development corporation established
 13 by IC 5-28-3-1 for transfer as follows:

14 (i) Beginning after December 31, 2017, ten percent (10%)
 15 of the amount transferred under this clause in each calendar
 16 year shall be transferred to the South Central Indiana
 17 Regional Economic Development Corporation or a
 18 successor entity or partnership for economic development
 19 for the purpose of recruiting new business to Orange County
 20 as well as promoting the retention and expansion of existing
 21 businesses in Orange County.

22 (ii) The remainder of the amount transferred under this
 23 clause in each calendar year shall be transferred to Radius
 24 Indiana or a successor regional entity or partnership for the
 25 development and implementation of a regional economic
 26 development strategy to assist the residents of Orange
 27 County and the counties contiguous to Orange County in
 28 improving their quality of life and to help promote
 29 successful and sustainable communities.

30 To the extent possible, the Indiana economic development
 31 corporation shall provide for the transfer under item (i) to be
 32 made in four (4) equal installments. However, an amount
 33 sufficient to meet current obligations to retire or refinance
 34 indebtedness or leases for which tax revenues under this
 35 section were pledged before January 1, 2015, by the Orange
 36 County development commission shall be paid to the Orange
 37 County development commission before making distributions
 38 to the South Central Indiana Regional Economic Development
 39 Corporation and Radius Indiana or their successor entities or
 40 partnerships. The amount paid to the Orange County
 41 development commission shall proportionally reduce the
 42 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 **or a casino operating in the city of Fort Wayne or Allen County**. For each city and county receiving money under subsection (a)(2), the state comptroller shall determine the total amount of money paid by the state comptroller to the city or county during the state fiscal year 2002. The amount determined is the base year revenue for the city or county. The state comptroller shall certify the base year revenue determined under this subsection to the city or county. The total amount of money distributed to a city or county under this section during a state fiscal year may not exceed the entity's base year revenue. For each state fiscal year, the state comptroller shall pay that part of the riverboat wagering taxes that:

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

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

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

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

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

- (1) To reduce the property tax levy of the city, town, or county for a particular year (a property tax reduction under this subdivision does not reduce the maximum levy of the city, town, or county under IC 6-1.1-18.5).
- (2) For deposit in a special fund or allocation fund created under IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and IC 36-7-30 to provide funding for debt repayment.



(3) To fund sewer and water projects, including storm water management projects.

(4) For police and fire pensions.

(5) To carry out any governmental purpose for which the money is appropriated by the fiscal body of the city, town, or county. Money used under this subdivision does not reduce the property tax levy of the city, town, or county for a particular year or reduce the maximum levy of the city, town, or county under IC 6-1.1-18.5.

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

(1) the entity's base year revenue (as determined under IC 4-33-12-9); minus

(2) the sum of:

(A) the total amount of money distributed to the entity and constructively received by the entity during the preceding state fiscal year under IC 4-33-12-6 or IC 4-33-12-8; plus

(B) the amount of any admissions taxes deducted under IC 6-3.1-20-7.

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

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

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

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

(h) This subsection does not apply to an inland casino operating in



Vigo County **or a casino operating in the city of Fort Wayne or Allen County.** This subsection applies to a supplemental distribution made after June 30, 2017. The maximum amount of money that may be distributed under subsection (f) in a state fiscal year is equal to the following:

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

(2) 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 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 maximum amount is forty-eight million dollars (\$48,000,000).

(3) 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 fiscal year ending June 30, 2020, the maximum amount is equal to the result of:

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

(B) 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.

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

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



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

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

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

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

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

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

(l) After June 30, 2021, the amount of wagering taxes that would



- 1 otherwise be distributed to South Bend under subsection (d) shall be
2 withheld and deposited in the state general fund.



COMMITTEE REPORT

Mr. President: The Senate Committee on Public Policy, to which was referred Senate Bill No. 70, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 5, line 13, after "from" insert **"the city of Rising Sun and"**.

Page 6, line 16, delete "section, the" and insert **"section, the following apply:**

(1) The".

Page 6, between lines 20 and 21, begin a new line block indented and insert:

"(2) If, at the time of the transfer of ownership, the five hundred million dollars (\$500,000,000) investment required under subsection (a)(2) has not been met, the person acquiring the owner's license shall, not later than ten (10) years from the date the relocation of gaming operations is approved by the commission under this section, 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."

Page 6, line 23, after "section 26" insert **"of this chapter submits a proposal to relocate to a facility located in the city of Fort Wayne or Allen County, the licensed owner must submit to the commission a letter of support for the proposed relocation signed by the mayor of the city of Rising Sun. The mayor's support under this subsection is in addition to the support required under subsection (b) or (c), as applicable.**

(b) If the licensed owner described in section 26".

Page 6, line 30, delete "(b)" and insert **"(c)".**

Page 7, line 42, delete "three percent (3%)" and insert **"three and five-tenths percent (3.5%)".**

Page 8, between lines 1 and 2, begin a new paragraph and insert:

"SECTION 9. IC 4-33-12-6, AS AMENDED BY P.L.104-2022, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 6. (a) The department shall place in the state general fund the tax revenue collected under this chapter.

(b) Except as provided in subsection (c) and by sections 8, and 8.5, and 10 of this chapter, the treasurer of state shall quarterly pay the following amounts:

(1) Except as provided in section 9(k) of this chapter, thirty-three



and one-third percent ($33\frac{1}{3}\%$) of the admissions tax and supplemental wagering tax collected by the licensed owner during the quarter shall be paid to:

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

- (i) is located in a county having a population of more than one hundred twelve thousand (112,000) and less than one hundred twenty thousand (120,000); or
- (ii) is contiguous to the Ohio River and is the largest city in the county; and

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

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



(c) If the commission approves the licensed owner's request for a riverboat operated from Ohio County to move gaming operations to the city of Fort Wayne or Allen County under IC 4-33-6-26, the following apply:

(1) An entity that receives distributions under this section attributable to the riverboat in Ohio County is not entitled to receive a distribution under this section after the distribution of supplemental wagering tax collected by the licensed owner during the last calendar quarter in which gaming operations are conducted at the riverboat in Ohio County.

(2) A city or county that receives distributions under this section attributable to the riverboat in Ohio County is not entitled to receive a supplemental distribution under IC 4-33-13-5(f).

SECTION 10. IC 4-33-12-9, AS AMENDED BY P.L.144-2024, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 9. (a) This section applies only to tax revenue distributed under section 6 or 8 of this chapter. Except as provided in subsections (g) through (j), money paid to a unit of local government under section 6 or 8 of this chapter:

(1) must be paid to the fiscal officer of the unit and may be deposited in the unit's general fund or riverboat fund established 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.

(b) Money paid by the treasurer of state to a county convention and visitors bureau or promotion fund under section 6 of this chapter must be:

(1) deposited in:

(A) the county convention and visitor promotion fund; or

(B) the county's general fund if the county does not have a convention and visitor promotion fund; and

(2) used only for the tourism promotion, advertising, and economic development activities of the county and community.

(c) Money received by the division of mental health and addiction under section 6 or 8 of this chapter:

(1) is annually appropriated to the division of mental health and



addiction;

(2) shall be distributed to the division of mental health and addiction at times during each state fiscal year determined by the budget agency; and

(3) shall be used by the division of mental health and addiction for programs and facilities for the prevention and treatment of addictions to drugs, alcohol, and compulsive gambling, including the creation and maintenance of a toll free telephone line to provide the public with information about these addictions.

The division shall allocate at least twenty-five percent (25%) of the money received to the prevention and treatment of compulsive gambling.

(d) This subsection applies to the following entities receiving money under section 6 or 8 of this chapter:

(1) A city or county.

(2) A county convention and visitors bureau or promotion fund for a county other than Lake County.

(3) The state fair commission.

(4) The division of mental health and addiction.

The treasurer of state shall determine the total amount of money paid by the treasurer of state to an entity subject to this subsection during the state fiscal year 2002. The amount determined under this subsection is the base year revenue for each entity subject to this subsection. The treasurer of state shall certify the base year revenue determined under this subsection to each entity subject to this subsection. **However, after a riverboat operated in Ohio County moves gaming operations to a casino in the city of Fort Wayne or Allen County under IC 4-33-6-26, the treasurer of state may not include amounts received by the state fair commission or the division of mental health and addiction during the state fiscal year 2002 from the riverboat operated in Ohio County when making the base year revenue determinations for the state fair commission or the division of mental health.**

(e) This subsection applies to the following entities receiving money under section 8 of this chapter:

(1) A county convention and visitors bureau for Lake County.

(2) The northern Indiana law enforcement training center.

The treasurer of state shall determine the total amount of money paid by the treasurer of state to the entity described in subdivision (1) during state fiscal year 2002. The amount determined under this subsection multiplied by nine-tenths (0.9) is the base year revenue for the entity described in subdivision (1). The amount determined under this



subsection multiplied by one-tenth (0.1) is the base year revenue for the entity described in subdivision (2). The treasurer of state shall certify the base year revenue determined under this subsection to each entity subject to this subsection.

(f) The total amount of money distributed to an entity under section 6 or 8 of this chapter during a state fiscal year may not exceed the entity's base year revenue as determined under subsection (d) or (e). For purposes of this section, the treasurer of state shall treat any amounts distributed under section 8 of this chapter to the northwest Indiana regional development authority as amounts constructively received by East Chicago, Gary, Hammond, and Lake County, as appropriate. If the treasurer of state determines that the total amount of money:

- (1) distributed to an entity; and
- (2) constructively received by an entity;

under section 6 or 8 of this chapter during a state fiscal year is less than the entity's base year revenue, the treasurer of state shall make a supplemental distribution to the entity under IC 4-33-13-5.

(g) The Dearborn County council may vote to direct the county auditor of Dearborn County to make distributions as described in subsection (h).

(h) If a majority of the Dearborn County council vote to direct the county auditor of Dearborn County to make distributions under this subsection, the county auditor of Dearborn County shall distribute twenty-five percent (25%) of money received under section 6 of this chapter to cities and towns in Dearborn County that have not received money under section 6 of this chapter, as of January 1, 2017, and where a riverboat is not located:

- (1) proportionately using a ratio of the population that each city and town bears to the total population of all cities and towns in Dearborn County where a riverboat is not located; and
- (2) to the fiscal officer of the city or town.

(i) A city or town that receives money as described in subsection (h):

- (1) may not use the money to reduce the city's or town's maximum levy under IC 6-1.1-18.5;
- (2) may use the money to reduce the property tax levy of the city or town for a specific year; and
- (3) may use the money for any legal or corporate purpose of the city or town, including the pledge of money to bonds, leases, or other obligations under IC 5-1-14-4.

(j) Money distributed under subsection (h) is considered



miscellaneous revenue.

(k) The treasurer of state shall pay that part of the riverboat admissions taxes that:

- (1) exceeds a particular entity's base year revenue; and
 - (2) would otherwise be due to the entity under this section;
- to the state general fund instead of to the entity.

SECTION 11. IC 4-33-12-10 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: **Sec. 10. (a) This section applies only to tax revenue collected from a casino located in the city of Fort Wayne or Allen County.**

(b) Subject to subsection (d), in each of the first five (5) state fiscal years gaming operations begin at a casino located in the city of Fort Wayne or Allen County, the treasurer of state shall pay the following amounts from taxes collected during the preceding calendar quarter from the casino:

- (1) Sixty percent (60%) shall be distributed among the county and each city and town located in Allen County according to the ratio that the county's, city's, or town's population bears to the total population of the county.**
- (2) Forty percent (40%) shall be transferred to the fiscal officer of the board established under section 11(c) of this chapter for deposit in the Allen County-greater Fort Wayne community recovery fund established under section 11(g) of this chapter.**

(c) Money paid to a county, a city, or a town under this section:

- (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 town, 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) Beginning after the first calendar quarter of the sixth state fiscal year after a casino begins gaming operations at a casino located in the city of Fort Wayne or Allen County, the treasurer of state shall pay the respective percentages of amounts from taxes collected during the preceding calendar quarter from the casino as



described in subsection (b), unless the executive of the city of Fort Wayne and the board of county commissioners in Allen County agree to an alternate percentage distribution arrangement. The executive of the city of Fort Wayne and the board of county commissioners in Allen County shall certify a copy of any alternate percentage distribution arrangement to the treasurer of state, the state comptroller, and the budget committee.

SECTION 12. IC 4-33-12-11 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 11. (a) As used in this section, "board" means the board established under subsection (c).

(b) As used in this section, "fund" means the Allen County-greater Fort Wayne community recovery fund established under subsection (g).

(c) Not later than ninety (90) days after the date that the commission approves the licensed owner's request to move gaming operations to the city of Fort Wayne or Allen County under IC 4-33-6-26, a board must be established for the purpose of making collaborative decisions to improve mental health and combat homelessness, addiction, and other challenges using money in the fund.

(d) The members of the board are appointed as follows:

- (1) One (1) appointment by the county commissioners of Allen County.
- (2) One (1) appointment by the county council of Allen County.
- (3) One (1) appointment by the mayor of the city of Fort Wayne
- (4) One (1) appointment by the city council of the city of Fort Wayne.

(e) The members appointed under subsection (d) serve a term of one (1) year.

(f) The board shall identify one (1) member of the board to serve as the fiscal officer.

(g) The board shall establish the Allen County-greater Fort Wayne community recovery fund that consists of wagering tax revenue and supplemental wagering tax revenue deposited in the fund under section 10 of this chapter. The board shall use money in the fund for:

- (1) improving mental health;
- (2) combating homelessness and addiction; and
- (3) facing other challenges;



within local communities. The fund shall be administered by the board.

(h) Not later than forty-five (45) days after establishment of the board, the board shall memorialize the establishment of the board by entering into a memorandum of understanding signed by the executive of each community with appointment power for the board acknowledging the purposes of the board.

(i) The board shall submit the memorandum of understanding to the budget committee, the legislative council (in an electronic format under IC 5-14-6), and the state comptroller."

Page 9, line 5, reset in roman "or".

Page 9, line 6, strike "or".

Page 9, delete line 7.

Page 9, line 12, delete "(A)." and insert "(A); or

(C) in the case of the city of Fort Wayne or Allen County, to the treasurer of state to be paid in the manner set forth in IC 4-33-12-10(b) or according to the alternate percentage distribution arrangement described in IC 4-33-12-10(d), as applicable."

Page 13, line 14, delete "Before" and insert "Subject to IC 4-33-12-6(c), before".

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass and be reassigned to the Senate Committee on Appropriations.

(Reference is to SB 70 as introduced.)

ALTING, Chairperson

Committee Vote: Yeas 8, Nays 0.

