

PROPOSED AMENDMENT

SB 70 # 4

DIGEST

Riverboat relocation. Adds to the required conditions that: (1) in the event of an early transfer of ownership of the owner's license, a new owner must still meet the required \$500,000,000 investment; and (2) the support of the mayor of Rising Sun is required. Provides that the supplemental wagering tax rate is 3.5% (instead of 3%). Provides for the distribution of wagering tax revenue and supplemental wagering tax revenue (tax revenue) from a casino in Fort Wayne or Allen County. Provides that a board is established for the purpose of making collaborative decisions for using tax revenue. Provides that after the first five state fiscal years after a casino begins gaming operations at a casino located in the city of Fort Wayne or Allen County, the mayor of Fort Wayne and the county commissioners of Allen County may agree to an alternate distribution of tax revenue.

- 1 Page 5, line 13, after "from" insert **"the city of Rising Sun and"**.
- 2 Page 6, line 16, delete "section, the" and insert **"section, the**
- 3 **following apply:**
- 4 **(1) The"**.
- 5 Page 6, between lines 20 and 21, begin a new line block indented
- 6 and insert:
- 7 **"(2) If, at the time of the transfer of ownership, the five**
- 8 **hundred million dollars (\$500,000,000) investment required**
- 9 **under subsection (a)(2) has not been met, the person acquiring**
- 10 **the owner's license shall, not later than ten (10) years from the**
- 11 **date the relocation of gaming operations is approved by the**
- 12 **commission under this section, invest in the casino and**
- 13 **nongaming amenities an amount that is at least equal to the**
- 14 **difference between five hundred million dollars**
- 15 **(\$500,000,000) and the amount actually invested by the person**
- 16 **transferring the owner's license."**
- 17 Page 6, line 23, after "section 26" insert **"of this chapter submits**
- 18 **a proposal to relocate to a facility located in the city of Fort Wayne**
- 19 **or Allen County, the licensed owner must submit to the commission**
- 20 **a letter of support for the proposed relocation signed by the mayor**
- 21 **of the city of Rising Sun. The mayor's support under this**
- 22 **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 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

1 subsection (h).

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

9 (1) proportionately using a ratio of the population that each city
10 and town bears to the total population of all cities and towns in
11 Dearborn County where a riverboat is not located; and

12 (2) to the fiscal officer of the city or town.

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

15 (1) may not use the money to reduce the city's or town's maximum
16 levy under IC 6-1.1-18.5;

17 (2) may use the money to reduce the property tax levy of the city
18 or town for a specific year; and

19 (3) may use the money for any legal or corporate purpose of the
20 city or town, including the pledge of money to bonds, leases, or
21 other obligations under IC 5-1-14-4.

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

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

26 (1) exceeds a particular entity's base year revenue; and

27 (2) would otherwise be due to the entity under this section;

28 to the state general fund instead of to the entity.

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

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

39 **(1) Sixty percent (60%) shall be distributed among the county**
40 **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

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

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

8 Renumber all SECTIONS consecutively.
 (Reference is to SB 70 as introduced.)