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SENATE BILL No. 70

Proposed Changes to introduced printing by AM007004

DIGEST OF PROPOSED AMENDMENT

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.

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.

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(7) A casino operated in the city of Fort Wayne or Allen County under IC 4-33-6-26.

SECTION 2. IC 4-33-6-1, AS AMENDED BY P.L.293-2019, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE 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.



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(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 ~~<within the city limits of>~~ [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 ~~<Fort Wayne>~~ [Rising Sun]. The mayor's support ~~<is not required for a proposed relocation>~~ [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



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1 **26 of this chapter.**

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

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

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

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

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

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

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

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

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

29 **(e) The supplemental wagering tax liability of a licensed owner**
 30 **operating a casino in the city of Fort Wayne or Allen County is**
 31 **equal to three and five-tenths percent (~~<3%>~~[3.5%]) of the**
 32 **riverboat's adjusted gross receipts for the day.**

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

37 (b) Except as provided in subsection (c) and by sections 8, and
 38 8.5, and 10 of this chapter, the treasurer of state shall quarterly pay the
 39 following amounts:

40 (1) Except as provided in section 9(k) of this chapter, thirty-three
 41 and one-third percent (33 1/3%) of the admissions tax and
 42 supplemental wagering tax collected by the licensed owner



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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



1 to the city of Fort Wayne or Allen County under IC 4-33-6-26, the
 2 following apply:

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

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

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

19 (1) must be paid to the fiscal officer of the unit and may be
 20 deposited in the unit's general fund or riverboat fund established
 21 under IC 36-1-8-9, or both;

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

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

28 (4) is considered miscellaneous revenue.

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

32 (1) deposited in:

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

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

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

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

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

42 (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.

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 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 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:



- 1 (i) the total adjusted gross receipts received by
 2 licensees from gambling games authorized under this
 3 article during the preceding state fiscal year; divided
 4 by
 5 (ii) the total adjusted gross receipts received by
 6 licensees from gambling games authorized under this
 7 article during the state fiscal year ending June 30,
 8 2020;
 9 shall be set aside for revenue sharing under subsection (d).
 10 (2) Subject to subsection (c), twenty-five percent (25%) of the
 11 remaining tax revenue remitted by each licensed owner shall be
 12 paid:
 13 (A) to the city in which the riverboat is located or that is
 14 designated as the home dock of the riverboat from which
 15 the tax revenue was collected, in the case of:
 16 (i) a city described in IC 4-33-12-6(b)(1)(A);
 17 (ii) a city located in Lake County; <or
 18 (iii) Terre Haute; [or]
 19 < (iv) the city of Fort Wayne or Allen County; or
 20 > (B) to the county that is designated as the home dock of the
 21 riverboat from which the tax revenue was collected, in the
 22 case of a riverboat that is not located in a city described in
 23 clause (A) or whose home dock is not in a city described in
 24 clause (A) <[: or]
 25 [(C) in the case of the city of Fort Wayne or Allen
 26 County, to the treasurer of state to be paid in the
 27 manner set forth in IC 4-33-12-10(b) or according to the
 28 alternate percentage distribution arrangement
 29 described in IC 4-33-12-10(d), as applicable.
 30 [(3) The remainder of the tax revenue remitted by each licensed
 31 owner shall be paid to the state general fund. In each state fiscal
 32 year, the state comptroller shall make the transfer required by
 33 this subdivision on or before the fifteenth day of the month based
 34 on revenue received during the preceding month for deposit in
 35 the state gaming fund. Specifically, the state comptroller may
 36 transfer the tax revenue received by the state in a month to the
 37 state general fund in the immediately following month according
 38 to this subdivision.
 39 (b) This subsection applies only to tax revenue remitted by an
 40 operating agent operating a riverboat in a historic hotel district after
 41 June 30, 2019. Excluding funds that are appropriated in the biennial
 42 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 to the county treasurer of Orange County for distribution among the school corporations in the county. The governing bodies for the school corporations in the county shall provide a formula for the distribution of the money received under this clause among the school corporations by joint resolution adopted by the governing body of each of the school corporations in the county. Money received by a school corporation under this clause must be used to improve the educational attainment of students enrolled in the school corporation receiving the money. Not later than the first regular meeting in the school year of a governing



body of a school corporation receiving a distribution under this clause, the superintendent of the school corporation shall submit to the governing body a report describing the purposes for which the receipts under this clause were used and the improvements in educational attainment realized through the use of the money. The report is a public record.

(C) Thirteen and one-tenth percent (13.1%) shall be paid to the county treasurer of Orange County.

(D) Five and three-tenths percent (5.3%) shall be distributed quarterly to the county treasurer of Dubois County for appropriation by the county fiscal body after receiving a recommendation from the county executive. The county fiscal body for the receiving county shall provide for the distribution of the money received under this clause to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the county under a formula established by the county fiscal body after receiving a recommendation from the county executive.

(E) Five and three-tenths percent (5.3%) shall be distributed quarterly to the county treasurer of Crawford County for appropriation by the county fiscal body after receiving a recommendation from the county executive. The county fiscal body for the receiving county shall provide for the distribution of the money received under this clause to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the county under a formula established by the county fiscal body after receiving a recommendation from the county executive.

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

(G) Six and thirty-five hundredths percent (6.35%) shall be 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



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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 **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



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1 section;
 2 to the state general fund instead of to the city or county.
 3 (d) Except as provided in subsections (k) and (l), before August 15
 4 of each year, the state comptroller shall distribute the wagering taxes
 5 set aside for revenue sharing under subsection (a)(1) to the county
 6 treasurer of each county that does not have a riverboat according to the
 7 ratio that the county's population bears to the total population of the
 8 counties that do not have a riverboat. Except as provided in subsection
 9 (g), the county auditor shall distribute the money received by the
 10 county under this subsection as follows:
 11 (1) To each city located in the county according to the ratio the
 12 city's population bears to the total population of the county.
 13 (2) To each town located in the county according to the ratio the
 14 town's population bears to the total population of the county.
 15 (3) After the distributions required in subdivisions (1) and (2)
 16 are made, the remainder shall be retained by the county.
 17 (e) Money received by a city, town, or county under subsection (d)
 18 or (g) may be used for any of the following purposes:
 19 (1) To reduce the property tax levy of the city, town, or county
 20 for a particular year (a property tax reduction under this
 21 subdivision does not reduce the maximum levy of the city, town,
 22 or county under IC 6-1.1-18.5).
 23 (2) For deposit in a special fund or allocation fund created under
 24 IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and
 25 IC 36-7-30 to provide funding for debt repayment.
 26 (3) To fund sewer and water projects, including storm water
 27 management projects.
 28 (4) For police and fire pensions.
 29 (5) To carry out any governmental purpose for which the money
 30 is appropriated by the fiscal body of the city, town, or county.
 31 Money used under this subdivision does not reduce the property
 32 tax levy of the city, town, or county for a particular year or
 33 reduce the maximum levy of the city, town, or county under
 34 IC 6-1.1-18.5.
 35 (f) This subsection does not apply to an inland casino operating in
 36 Vigo County or a casino operating in the city of Fort Wayne or
 37 Allen County. ~~Ⓐ~~ [\[Subject to IC 4-33-12-6\(c\), b\]](#) before July 15 of
 38 each year, the state comptroller shall determine the total amount of
 39 money distributed to an entity under IC 4-33-12-6 or IC 4-33-12-8
 40 during the preceding state fiscal year. If the state comptroller
 41 determines that the total amount of money distributed to an entity under
 42 IC 4-33-12-6 or IC 4-33-12-8 during the preceding state fiscal year was



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

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