

SENATE BILL No. 244

DIGEST OF INTRODUCED BILL

Citations Affected: IC 4-33.

Synopsis: Relocation of casino to Marion County. 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 Marion County 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 Marion County. Requires the licensed owner of a casino in Marion County to annually pay a community support fee to the city of Rising Sun and Ohio County.

Effective: July 1, 2026.

Freeman

January 8, 2026, read first time and referred to Committee on Public Policy.



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. 244

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 Marion County under IC 4-33-6-26.**

15 SECTION 2. IC 4-33-6-1, AS AMENDED BY P.L.293-2019,
16 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
17 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 Marion 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 Marion 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 Marion 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 Marion 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 Indianapolis prescribed by section 26.5 of this chapter;

(2) licensed owner plans an investment of at least seven hundred fifty million dollars (\$750,000,000) for the development of a casino and nongaming amenities onsite in Marion 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



1 phase of development and the completion of development.

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

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

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

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

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

15 (1) The licensed owner shall pay a fee of fifty million dollars
16 (\$50,000,000) before the sale or transfer of the license may be
17 approved by the commission. Any payment required under
18 this subsection shall be deposited in the state general fund.

19 (2) If, at the time of the transfer of ownership, the seven
20 hundred fifty million dollar (\$750,000,000) investment
21 required under subsection (a)(2) has not been met, the person
22 acquiring the owner's license shall, not later than ten (10)
23 years from the date the relocation of gaming operations is
24 approved by the commission under this section, invest in the
25 casino and nongaming amenities an amount that is at least
26 equal to the difference between seven hundred fifty million
27 dollars (\$750,000,000) and the amount actually invested by
28 the person transferring the owner's license.

29 SECTION 6. IC 4-33-6-26.5 IS ADDED TO THE INDIANA CODE
30 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
31 1, 2026]: Sec. 26.5. (a) If the licensed owner described in section 26
32 of this chapter submits a proposal to relocate to a facility located
33 in Marion County, the licensed owner must submit to the
34 commission a letter of support for the proposed relocation signed
35 by the mayor of the city of Rising Sun. The mayor's support under
36 this subsection is in addition to the support required under
37 subsection (b).

38 (b) If the licensed owner described in section 26 of this chapter
39 submits a proposal to relocate to a facility located within Marion
40 County, the licensed owner must submit to the commission a letter
41 of support for the proposed relocation signed by the mayor of the
42 city of Indianapolis. The mayor's support under this subsection is



1 in addition to the support required under subsection (a).

2 SECTION 7. IC 4-33-6-27 IS ADDED TO THE INDIANA CODE
3 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
4 1, 2026]: Sec. 27. (a) If the commission approves a licensed owner's
5 request to relocate gaming operations under section 26 of this
6 chapter, the licensed owner shall pay to the commission a
7 relocation fee in the amount of twenty-five million dollars
8 (\$25,000,000). The fee imposed by this section is payable in two (2)
9 installments as follows:

10 (1) Twelve million five hundred thousand dollars
11 (\$12,500,000) due not later than one hundred eighty (180)
12 days after the day that the commission approves the licensed
13 owner's request.

14 (2) Twelve million five hundred thousand dollars
15 (\$12,500,000) due not later than one hundred eighty (180)
16 days after the day that the licensed owner commences gaming
17 operations at the new facility approved under section 26 of
18 this chapter.

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

22 SECTION 8. IC 4-33-6-28 IS ADDED TO THE INDIANA CODE
23 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
24 1, 2026]: Sec. 28. (a) Before the October 1 that falls after the end of
25 the first state fiscal year in which gaming operations begin in a
26 casino in Marion County that is relocated under IC 4-33-6-26, and
27 before October 1 of each year thereafter, the licensed owner shall
28 pay a community support fee to the city of Rising Sun and Ohio
29 County according to the following:

30 (1) The licensed owner shall pay to the fiscal officer of the city
31 of Rising Sun an amount equal to the total amount of tax
32 revenue received by the city of Rising Sun under IC 4-33-12
33 and IC 4-33-13 during the last full state fiscal year in which
34 gaming operations are conducted in a riverboat located in
35 Ohio County.

36 (2) The licensed owner shall pay to the fiscal officer of Ohio
37 County an amount equal to the total amount of tax revenue
38 received by Ohio County under IC 4-33-12 and IC 4-33-13
39 during the last full state fiscal year in which gaming
40 operations are conducted in a riverboat located in Ohio
41 County.

42 (b) Before the first October 1 that falls after the end of the first



1 state fiscal year in which gaming operations begin in a casino in
 2 Marion County, the state comptroller shall compute the amounts
 3 described in subsection (a)(1) and (a)(2) and notify the licensed
 4 owner of the casino in Marion County.

5 (c) Money distributed to the city of Rising Sun or Ohio County
 6 under subsection (a):

- 7 (1) may not be used to reduce the unit's maximum levy under
 8 IC 6-1.1-18.5 but may be used at the discretion of the unit to
 9 reduce the property tax levy of the unit for a particular year;
 10 (2) may be used for any legal or corporate purpose of the unit,
 11 including the pledge of money to bonds, leases, or other
 12 obligations under IC 5-1-14-4; and
 13 (3) is considered miscellaneous revenue.

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

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

- 23 (1) the total riverboat admissions tax that the riverboat's licensed
 24 owner paid beginning July 1, 2016, and ending June 30, 2017;
 25 divided by
 26 (2) the riverboat's adjusted gross receipts beginning July 1, 2016,
 27 and ending June 30, 2017.

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

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

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

38 (e) **The supplemental wagering tax liability of a licensed owner**
 39 **operating a casino in Marion County is equal to three and**
 40 **five-tenths percent (3.5%) of the riverboat's adjusted gross**
 41 **receipts for the day.**

42 SECTION 10. 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 Marion 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, county, or county convention and visitors bureau or promotion fund 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 11. 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



1 convention and visitor promotion fund; and

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

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

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

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

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

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

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

21 (1) A city or county.

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

24 (3) The state fair commission.

25 (4) The division of mental health and addiction.

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

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

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

42 (2) The northern Indiana law enforcement training center.



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

10 (f) The total amount of money distributed to an entity under section
 11 6 or 8 of this chapter during a state fiscal year may not exceed the
 12 entity's base year revenue as determined under subsection (d) or (e).
 13 For purposes of this section, the treasurer of state shall treat any
 14 amounts distributed under section 8 of this chapter to the northwest
 15 Indiana regional development authority as amounts constructively
 16 received by East Chicago, Gary, Hammond, and Lake County, as
 17 appropriate. If the treasurer of state determines that the total amount of
 18 money:

19 (1) distributed to an entity; and

20 (2) constructively received by an entity;

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

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

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

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

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

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

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

42 (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 12. 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 Marion County.**

(b) The treasurer of state shall pay the following amounts from taxes collected during the preceding calendar quarter from the casino located in Marion County:

(1) Fifty percent (50%) shall be distributed to Marion County.

(2) Fifty percent (50%) shall be deposited in the state general fund.

(c) Money paid under subsection (b)(1) is considered miscellaneous revenue and:

(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 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; and

(3) may be used for the construction, reconstruction, and preservation of the consolidated city's local streets (as defined in IC 8-14-2-1(9)). However, the money may not be used for:

(A) reducing the capacity of existing roads and streets;

(B) greenways;

(C) bike lanes;

(D) bike trails; or

(E) sidewalks.

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**



1 riverboat in a historic hotel district. Excluding funds that are
 2 appropriated in the biennial budget act from the state gaming fund to
 3 the commission for purposes of administering this article, each month
 4 the state comptroller shall distribute the tax revenue deposited in the
 5 state gaming fund under this chapter to the following:

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

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

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

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

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

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

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

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

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

41 (i) a city described in IC 4-33-12-6(b)(1)(A);

42 (ii) a city located in Lake County **or Marion County**; or



- 1 (iii) Terre Haute; or
- 2 (B) to the county that is designated as the home dock of the
- 3 riverboat from which the tax revenue was collected, in the case
- 4 of a riverboat that is not located in a city described in clause
- 5 (A) or whose home dock is not in a city described in clause
- 6 (A).
- 7 (3) The remainder of the tax revenue remitted by each licensed
- 8 owner shall be paid to the state general fund. In each state fiscal
- 9 year, the state comptroller shall make the transfer required by this
- 10 subdivision on or before the fifteenth day of the month based on
- 11 revenue received during the preceding month for deposit in the
- 12 state gaming fund. Specifically, the state comptroller may transfer
- 13 the tax revenue received by the state in a month to the state
- 14 general fund in the immediately following month according to this
- 15 subdivision.
- 16 (b) This subsection applies only to tax revenue remitted by an
- 17 operating agent operating a riverboat in a historic hotel district after
- 18 June 30, 2019. Excluding funds that are appropriated in the biennial
- 19 budget act from the state gaming fund to the commission for purposes
- 20 of administering this article, each month the state comptroller shall
- 21 distribute the tax revenue remitted by the operating agent under this
- 22 chapter as follows:
- 23 (1) For state fiscal years beginning after June 30, 2019, but
- 24 ending before July 1, 2021, fifty-six and five-tenths percent
- 25 (56.5%) shall be paid to the state general fund.
- 26 (2) For state fiscal years beginning after June 30, 2021, fifty-six
- 27 and five-tenths percent (56.5%) shall be paid as follows:
- 28 (A) Sixty-six and four-tenths percent (66.4%) shall be paid to
- 29 the state general fund.
- 30 (B) Thirty-three and six-tenths percent (33.6%) shall be paid
- 31 to the West Baden Springs historic hotel preservation and
- 32 maintenance fund established by IC 36-7-11.5-11(b).
- 33 However, if:
- 34 (i) at any time the balance in that fund exceeds twenty-five
- 35 million dollars (\$25,000,000); or
- 36 (ii) in any part of a state fiscal year in which the operating
- 37 agent has received at least one hundred million dollars
- 38 (\$100,000,000) of adjusted gross receipts;
- 39 the amount described in this clause shall be paid to the state
- 40 general fund for the remainder of the state fiscal year.
- 41 (3) Forty-three and five-tenths percent (43.5%) shall be paid as
- 42 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 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**



Marion 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 Marion 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 Marion 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.



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

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

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

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

18 (3) except as provided in subsection (b)(3)(B), may be used for
 19 any legal or corporate purpose of the political subdivision,
 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 Money distributed under subsection (b)(3)(B) must be used for the
 24 purposes specified in subsection (b)(3)(B).

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

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

