

## **RESOLUTION 2005-16**

### **A RESOLUTION ADOPTING AN EMERGENCY RULE REGARDING CALCULATION OF WAGERING TAX RATE**

The Indiana Gaming Commission ("Commission") adopts the following resolution pursuant to the authority granted to it under IC 4-33 and pursuant to 68 IAC 1-2-6.

The Commission has considered the following factors:

1. Pursuant to IC 4-33-4-3 and IC 4-22-2-37.1, the Commission has the authority to adopt emergency rules. The Commission is to commence rulemaking procedures after the adoption of the emergency rule regarding calculation of wagering tax rate.
2. While the emergency rule is in effect, the Commission will proceed with the formal rulemaking procedures set forth in IC 4-22-2 so that the new rule may be formally adopted before the emergency rule expires.
3. The Commission staff will file the adopted emergency rule with the Secretary of State and submit it for publication with the Legislative Services Agency. The emergency rule will become effective upon filing with the Secretary of State, and will continue to be effective for ninety (90) days thereafter. The Commission will renew the effectiveness of the emergency rule for an additional ninety (90) days pending the formal promulgation process.

**NOW, THEREFORE, BE IT RESOLVED BY THE INDIANA GAMING COMMISSION,  
THAT THE FOLLOWING RESOLUTION IS ADOPTED:**

#### **SECTION 1: SCOPE**

This resolution applies to Commission members, employees and agents, each applicant for a riverboat casino license, each riverboat casino licensee, each applicant for an operating agent contract, and each operating agent.

#### **SECTION 2: DEFINITIONS**

The definitions set forth in IC 4-33-2 and 68 IAC apply to this resolution.

#### **SECTION 3: ADOPTION OF THE EMERGENCY RULE.**

Pursuant to IC 4-22-2-37.1, the Commission adopts the attached rule regarding calculation of wagering tax rate as an emergency rule for the initial ninety (90) day period as well as for the optional ninety (90) day extension period. The Commission further adopts any stylistic, grammatical, typographical, or other non-substantive changes that the Commission or the Legislative Services Agency may make to this emergency rule. The Commission shall submit the rule to the Publisher of the Indiana Register and the Indiana Administrative Code for the assignment of a document control number and then shall submit the emergency rule to the Secretary of State for filing. The Commission will expeditiously complete the process necessary to adopt the emergency rule as a final rule pursuant to the dictates of IC 4-22-2.

**SECTION 4: EFFECTIVE DATE.**

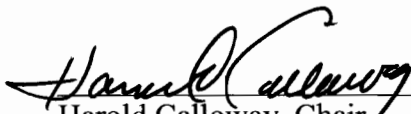
The emergency rule adopted in section 3 of this resolution is to become effective upon filing with the Secretary of State.

**SECTION 5: EXPIRATION DATE**

This resolution expires upon the final expiration of the emergency rule adopted herein.

**ADOPTED, THIS THE 21<sup>st</sup> DAY OF APRIL, 2005.**

THE INDIANA GAMING COMMISSION:

  
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Harold Calloway, Chair

ATTEST:

  
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Secretary