
SENATE BILL No. 414

DIGEST OF INTRODUCED BILL

Citations Affected: IC 4-32.2.

Synopsis: Charity gaming. Provides that a charity gaming patron is not required to submit and a qualified organization is not required to obtain, record, or report the name, signature, driver's license number, or other identifying information of a charity gaming patron unless the qualified organization is required to withhold adjusted gross income tax from a prize winner. Provides that an administrative rule that requires a patron to submit or a qualified organization to obtain, record, or report information that is inconsistent with these provisions is void.

Effective: July 1, 2009.

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January 12, 2009, read first time and referred to Committee on Commerce, Public Policy & Interstate Cooperation.

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Introduced

First Regular Session 116th General Assembly (2009)

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 2008 Regular Session of the General Assembly.

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SENATE BILL No. 414



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 4-32.2-3-8 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2009]: **Sec. 8. A rule adopted under IC 4-22-2 that requires:**

4 (1) **a charity gaming patron to submit; or**

5 (2) **a qualified organization to obtain, record, or report;**
6 **information that is inconsistent with IC 4-32.2-5-5(a),**
7 **IC 4-32.2-5-24, or IC 4-32.2-10-5 is void.**

8 SECTION 2. IC 4-32.2-5-5, AS AMENDED BY P.L.227-2007,
9 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
10 JULY 1, 2009]: Sec. 5. (a) A qualified organization shall maintain
11 accurate records of all financial aspects of an allowable event under
12 this article. A qualified organization shall make accurate reports of all
13 financial aspects of an allowable event to the commission within the
14 time established by the commission. The commission may prescribe
15 forms for this purpose. **For purposes of this section, a qualified**
16 **organization is not required to record the name, signature, driver's**
17 **license number, or other identifying information of a prize winner**



1 **unless the qualified organization is required to withhold adjusted**
2 **gross income tax from the prize winner under IC 6-3-4-8.2(d).**

3 (b) The commission shall, by rule, require a qualified organization
4 to deposit funds received from an allowable event in a separate and
5 segregated account set up for that purpose. All expenses of the
6 qualified organization with respect to an allowable event shall be paid
7 from the separate account.

8 ~~(b)~~ (c) The commission may require a qualified organization to
9 submit any records maintained under this section for an independent
10 audit by a certified public accountant selected by the commission. A
11 qualified organization must bear the cost of any audit required under
12 this section.

13 SECTION 3. IC 4-32.2-5-24 IS ADDED TO THE INDIANA CODE
14 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
15 1, 2009]: **Sec. 24. Unless a qualified organization is required to**
16 **withhold adjusted gross income tax from a prize winner under**
17 **IC 6-3-4-8.2(d), the following apply to an allowable event:**

18 (1) **A charity gaming patron is not required to submit to a**
19 **qualified organization the patron's name, signature, driver's**
20 **license number, or other identifying information.**

21 (2) **A qualified organization is not required to obtain a**
22 **patron's name, signature, driver's license number, or other**
23 **identifying information.**

24 SECTION 4. IC 4-32.2-10-5, AS ADDED BY P.L.91-2006,
25 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
26 JULY 1, 2009]: **Sec. 5. All taxes imposed on a licensed entity under**
27 **this chapter shall be remitted to the department at the times and as**
28 **directed by the department. The department is responsible for all**
29 **administrative functions related to the receipt of funds. The department**
30 **may require each licensed entity to file with the department reports of**
31 **the licensed entity's receipts and transactions in the sale of pull tabs,**
32 **punchboards, and tip boards. The department shall prescribe the form**
33 **of the reports and the information to be contained in the reports. For**
34 **purposes of this section, a qualified organization is not required to**
35 **report the name, signature, or driver's license number of a prize**
36 **winner unless the qualified organization is required to withhold**
37 **adjusted gross income tax from the prize winner under**
38 **IC 6-3-4-8.2(d).**

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