
HOUSE BILL No. 1337

DIGEST OF INTRODUCED BILL

Citations Affected: IC 4-33-2-17.5; IC 4-35.

Synopsis: Slot machine wagering tax. Provides that the slot machine wagering tax imposed on racetrack casinos is calculated using taxable receipts. Defines taxable receipts as adjusted gross receipts minus amounts paid to support the horse racing industry, the county in which the casino is located, and the French Lick casino. Repeals an obsolete definition.

Effective: July 1, 2010.

Austin, Eberhart, Reske, Lutz

January 13, 2010, read first time and referred to Committee on Public Policy.

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Second Regular Session 116th General Assembly (2010)

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 *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2009 Regular and Special Sessions of the General Assembly.

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HOUSE BILL No. 1337



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 4-35-2-10.5 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2010]: **Sec. 10.5. "Taxable receipts" means:**
4 (1) **the total of a licensee's adjusted gross receipts; minus**
5 (2) **the total of the amount of money paid by the licensee**
6 **under:**
7 (A) **IC 4-35-7-12;**
8 (B) **IC 4-35-8.5; and**
9 (C) **IC 4-35-8.9.**

10 SECTION 2. IC 4-35-8-1, AS ADDED BY P.L.233-2007,
11 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
12 JULY 1, 2010]: Sec. 1. (a) A graduated slot machine wagering tax is
13 imposed as follows on the ~~adjusted gross taxable~~ receipts received
14 from wagering on gambling games authorized by this article:
15 (1) Twenty-five percent (25%) of the first one hundred million
16 dollars (\$100,000,000) of ~~adjusted gross taxable~~ receipts received
17 during the period beginning July 1 of each year and ending June



1 30 of the following year.

2 (2) Thirty percent (30%) of the ~~adjusted gross taxable~~ receipts in
3 excess of one hundred million dollars (\$100,000,000) but not
4 exceeding two hundred million dollars (\$200,000,000) received
5 during the period beginning July 1 of each year and ending June
6 30 of the following year.

7 (3) Thirty-five percent (35%) of the ~~adjusted gross taxable~~
8 receipts in excess of two hundred million dollars (\$200,000,000)
9 received during the period beginning July 1 of each year and
10 ending June 30 of the following year.

11 (b) A licensee shall remit the tax imposed by this section to the
12 department before the close of the business day following the day the
13 wagers are made. **Except as provided in subsection (c), a licensee
14 shall calculate the amount of taxable receipts received for a
15 particular day by determining the product of:**

16 (1) the adjusted gross receipts received during the day;
17 multiplied by

18 (2) either of the following:

19 (A) Eighty-one hundredths (0.81) during a state fiscal year
20 ending before July 1, 2012.

21 (B) Eighty-two hundredths (0.82) during a state fiscal year
22 beginning after June 30, 2012.

23 (c) **This subsection applies if the commission certifies to the
24 department that the licensee has paid the maximum amount of
25 county slot machine wagering fees required by IC 4-35-8.5-1 for
26 that particular state fiscal year. For the purpose of remitting taxes
27 during the remainder of a state fiscal year after a certification is
28 issued to the department, a licensee shall calculate the amount of
29 taxable receipts received for a particular day by determining the
30 product of:**

31 (1) the adjusted gross receipts received during the day;
32 multiplied by

33 (2) either of the following:

34 (A) Eighty-four hundredths (0.84) during a state fiscal year
35 ending before July 1, 2012.

36 (B) Eighty-five hundredths (0.85) during a state fiscal year
37 beginning after June 30, 2012.

38 ~~(c)~~ (d) The department may require payment under this section to
39 be made by electronic funds transfer (as defined in IC 4-8.1-2-7(f)).

40 ~~(d)~~ (e) If the department requires taxes to be remitted under this
41 chapter through electronic funds transfer, the department may allow the
42 licensee to file a monthly report to reconcile the amounts remitted to

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the department.

~~(e)~~ (f) The payment of the tax under this section must be on a form prescribed by the department.

SECTION 3. IC 4-35-8.5-1, AS ADDED BY P.L.233-2007, SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2010]: Sec. 1. (a) Before the fifteenth day of each month, a licensee that offers slot machine wagering under this article shall pay to the commission a county slot machine wagering fee equal to three percent (3%) of the adjusted gross receipts received from slot machine wagering during the previous month at the licensee's racetrack. However, a licensee is not required to pay more than eight million dollars (\$8,000,000) of county slot machine wagering fees under this section in any state fiscal year.

(b) The commission shall deposit the county slot machine wagering fee received by the commission into a separate account within the state general fund.

(c) The commission shall issue a certificate of compliance to a licensee upon determining that the licensee has paid the maximum amount of county slot machine wagering fees required by subsection (a). The commission shall submit a copy of the certificate to the department for the department's use in determining the taxable receipts of the licensee's slot machine operation for the remainder of the state fiscal year under IC 4-35-8-1(c).

SECTION 4. IC 4-33-2-17.5 IS REPEALED [EFFECTIVE JULY 1, 2010].

SECTION 5. [EFFECTIVE JULY 1, 2010] **(a) IC 4-35-8-1, as amended by this act, applies to state fiscal years beginning after June 30, 2010.**

(b) This SECTION expires January 1, 2012.

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