

PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

# HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that Engrossed Senate Bill 140 be amended to read as follows:

1           Page 2, delete lines 7 through 42, begin a new paragraph and insert:  
2           "SECTION 4. IC 4-35-8-0.6 IS ADDED TO THE INDIANA CODE  
3           AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**  
4           **JANUARY 1, 2012 (RETROACTIVE)]**: **Sec. 0.6. (a) Beginning**  
5           **January 1, 2012, the applicable tax base for purposes of calculating**  
6           **a licensee's slot machine wagering tax liability under section 1(b)**  
7           **of this chapter is the amount of taxable receipts received by the**  
8           **licensee.**  
9           **(b) This subsection applies only to the state fiscal year beginning**  
10           **July 1, 2011. For purposes of determining the applicable tax rate**  
11           **under section 1(b) of this chapter after December 31, 2011, the**  
12           **amount of adjusted gross receipts received by the licensee after**  
13           **June 30, 2011, and before January 1, 2012, is considered a part of**  
14           **the licensee's taxable receipts for the state fiscal year.**  
15           SECTION 5. IC 4-35-8-1, AS AMENDED BY P.L.172-2011,  
16           SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
17           JANUARY 1, 2012 (RETROACTIVE)]: Sec. 1. (a) **Before January**  
18           **1, 2012, a graduated slot machine wagering tax is imposed as follows**  
19           **on one hundred percent (100%) of the adjusted gross receipts received**  
20           **before July 1, 2012, and on ninety-nine percent (99%) of the adjusted**  
21           **gross receipts received after June 30, 2012, from wagering on gambling**  
22           **games authorized by this article:**  
23           (1) Twenty-five percent (25%) of the first one hundred million

- 1 dollars (\$100,000,000) of adjusted gross receipts received during  
 2 the period beginning July 1 of each year and ending June 30 of  
 3 the following year.
- 4 (2) Thirty percent (30%) of the adjusted gross receipts in excess  
 5 of one hundred million dollars (\$100,000,000) but not exceeding  
 6 two hundred million dollars (\$200,000,000) received during the  
 7 period beginning July 1 of each year and ending June 30 of the  
 8 following year.
- 9 (3) Thirty-five percent (35%) of the adjusted gross receipts in  
 10 excess of two hundred million dollars (\$200,000,000) received  
 11 during the period beginning July 1 of each year and ending June  
 12 30 of the following year.
- 13 **(b) After December 31, 2011, a graduated slot machine**  
 14 **wagering tax is imposed as follows on the taxable receipts received**  
 15 **from wagering on gambling games authorized by this article:**
- 16 **(1) Twenty-five percent (25%) of the first one hundred million**  
 17 **dollars (\$100,000,000) of taxable receipts received during the**  
 18 **period beginning July 1 of each year and ending June 30 of**  
 19 **the following year.**
- 20 **(2) Thirty percent (30%) of the taxable receipts exceeding one**  
 21 **hundred million dollars (\$100,000,000) but not exceeding two**  
 22 **hundred million dollars (\$200,000,000) received during the**  
 23 **period beginning July 1 of each year and ending June 30 of**  
 24 **the following year.**
- 25 **(3) Thirty-five percent (35%) of the taxable receipts exceeding**  
 26 **two hundred million dollars (\$200,000,000) received during**  
 27 **the period beginning July 1 of each year and ending June 30**  
 28 **of the following year.**
- 29 ~~(b)~~ **(c)** A licensee shall remit the tax imposed by this section to the  
 30 department before the close of the business day following the day the  
 31 wagers are made.
- 32 ~~(c)~~ **(d)** The department may require payment under this section to  
 33 be made by electronic funds transfer (as defined in IC 4-8.1-2-7(f)).
- 34 ~~(d)~~ **(e)** If the department requires taxes to be remitted under this  
 35 chapter through electronic funds transfer, the department may allow the  
 36 licensee to file a monthly report to reconcile the amounts remitted to  
 37 the department.
- 38 ~~(e)~~ **(f)** The payment of the tax under this section must be on a form  
 39 prescribed by the department.
- 40 **(g) The department may allow a licensee to file a report to**  
 41 **reconcile the amounts remitted to the department in the state fiscal**  
 42 **year beginning July 1, 2011, with the amounts required by**  
 43 **subsection (b) and section 0.6 of this chapter. A reconciliation**  
 44 **report permitted by this subsection must be on a form prescribed**  
 45 **by the department."**
- 46 Delete pages 3 through 4.

- 1 Page 5, delete lines 1 through 3.
- 2 Renumber all SECTIONS consecutively.  
(Reference is to ESB 140 as printed February 27, 2012.)

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Representative Eberhart