

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WITHDRAWN	Noes _____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 1, between lines 4 and 5, begin a new paragraph and insert:
- 2 "SECTION 2. IC 4-33-2-18.5 IS ADDED TO THE INDIANA
- 3 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
- 4 [EFFECTIVE JULY 1, 2012]: **Sec. 18.5. "Taxable receipts" means:**
- 5 **(1) the total of a licensed owner or operating agent's adjusted**
- 6 **gross receipts; minus**
- 7 **(2) the total amount of money paid by the licensed owner or**
- 8 **operating agent under a development agreement (as defined**
- 9 **in IC 4-33-23-2).**
- 10 SECTION 3. IC 4-33-13-1 IS AMENDED TO READ AS
- 11 FOLLOWS [EFFECTIVE JULY 1, 2012]: Sec. 1. (a) This section does
- 12 not apply to a riverboat that has implemented flexible scheduling under
- 13 IC 4-33-6-21.
- 14 (b) Subject to ~~section~~ **sections 1.5(h) and 1.7(i)** of this chapter, a tax
- 15 is imposed on the adjusted gross receipts received from gambling
- 16 games authorized under this article at the rate of twenty-two and
- 17 five-tenths percent (22.5%) of the amount of the adjusted gross
- 18 receipts.
- 19 (c) The licensed owner shall remit the tax imposed by this chapter
- 20 to the department before the close of the business day following the day
- 21 the wagers are made.
- 22 (d) The department may require payment under this section to be
- 23 made by electronic funds transfer (as defined in IC 4-8.1-2-7(e)).

1 (e) If the department requires taxes to be remitted under this chapter  
2 through electronic funds transfer, the department may allow the  
3 licensed owner to file a monthly report to reconcile the amounts  
4 remitted to the department.

5 (f) The department may allow taxes remitted under this section to  
6 be reported on the same form used for taxes paid under IC 4-33-12.

7 SECTION 4. IC 4-33-13-1.5, AS AMENDED BY P.L.233-2007,  
8 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
9 JULY 1, 2012]: Sec. 1.5. (a) This section applies only to a riverboat  
10 that:

11 (1) has implemented flexible scheduling under IC 4-33-6-21 or  
12 IC 4-33-6.5; and

13 (2) had at least one hundred million dollars (\$100,000,000) of  
14 adjusted gross receipts in the state fiscal year ending June 30,  
15 2011.

16 (b) A graduated tax is imposed on the adjusted gross receipts  
17 received from gambling games authorized under this article as follows:

18 (1) Fifteen percent (15%) of the first twenty-five million dollars  
19 (\$25,000,000) of adjusted gross receipts received during the  
20 period beginning July 1 of each year and ending June 30 of the  
21 following year.

22 (2) Twenty percent (20%) of the adjusted gross receipts in excess  
23 of twenty-five million dollars (\$25,000,000) but not exceeding  
24 fifty million dollars (\$50,000,000) received during the period  
25 beginning July 1 of each year and ending June 30 of the following  
26 year.

27 (3) Twenty-five percent (25%) of the adjusted gross receipts in  
28 excess of fifty million dollars (\$50,000,000) but not exceeding  
29 seventy-five million dollars (\$75,000,000) received during the  
30 period beginning July 1 of each year and ending June 30 of the  
31 following year.

32 (4) Thirty percent (30%) of the adjusted gross receipts in excess  
33 of seventy-five million dollars (\$75,000,000) but not exceeding  
34 one hundred fifty million dollars (\$150,000,000) received during  
35 the period beginning July 1 of each year and ending June 30 of  
36 the following year.

37 (5) Thirty-five percent (35%) of all adjusted gross receipts in  
38 excess of one hundred fifty million dollars (\$150,000,000) but not  
39 exceeding six hundred million dollars (\$600,000,000) received  
40 during the period beginning July 1 of each year and ending June  
41 30 of the following year.

42 (6) Forty percent (40%) of all adjusted gross receipts exceeding  
43 six hundred million dollars (\$600,000,000) received during the  
44 period beginning July 1 of each year and ending June 30 of the  
45 following year.

46 (c) The licensed owner or operating agent shall remit the tax

1 imposed by this chapter to the department before the close of the  
2 business day following the day the wagers are made.

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

5 (e) If the department requires taxes to be remitted under this chapter  
6 through electronic funds transfer, the department may allow the  
7 licensed owner or operating agent to file a monthly report to reconcile  
8 the amounts remitted to the department.

9 (f) The department may allow taxes remitted under this section to  
10 be reported on the same form used for taxes paid under IC 4-33-12.

11 (g) If a riverboat implements flexible scheduling during any part of  
12 a period beginning July 1 of each year and ending June 30 of the  
13 following year, the tax rate imposed on the adjusted gross receipts  
14 received while the riverboat implements flexible scheduling shall be  
15 computed as if the riverboat had engaged in flexible scheduling during  
16 the entire period beginning July 1 of each year and ending June 30 of  
17 the following year.

18 (h) If a riverboat:

19 (1) implements flexible scheduling during any part of a period  
20 beginning July 1 of each year and ending June 30 of the following  
21 year; and

22 (2) before the end of that period ceases to operate the riverboat  
23 with flexible scheduling;

24 the riverboat shall continue to pay a wagering tax at the tax rates  
25 imposed under subsection (b) until the end of that period as if the  
26 riverboat had not ceased to conduct flexible scheduling.

27 SECTION 5. IC 4-33-13-1.7 IS ADDED TO THE INDIANA CODE  
28 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
29 1, 2012]: **Sec. 1.7. (a) This section applies only to a riverboat that:**

30 **(1) has implemented flexible scheduling under IC 4-33-6-21 or**  
31 **IC 4-33-6.5; and**

32 **(2) had less than one hundred million dollars (\$100,000,000)**  
33 **of adjusted gross receipts in the state fiscal year ending June**  
34 **30, 2011.**

35 **(b) This section applies to taxable receipts received from**  
36 **wagering on gambling games that occurs after June 30, 2012.**

37 **(c) A graduated tax is imposed on the taxable receipts received**  
38 **from gambling games authorized under this article as follows:**

39 **(1) Fifteen percent (15%) of the first twenty-five million**  
40 **dollars (\$25,000,000) of taxable receipts received during the**  
41 **period beginning July 1 of each year and ending June 30 of**  
42 **the following year.**

43 **(2) Twenty percent (20%) of the taxable receipts exceeding**  
44 **twenty-five million dollars (\$25,000,000) but not exceeding**  
45 **fifty million dollars (\$50,000,000) received during the period**  
46 **beginning July 1 of each year and ending June 30 of the**

- 1 following year.
- 2 (3) Twenty-five percent (25%) of the taxable receipts  
3 exceeding fifty million dollars (\$50,000,000) but not exceeding  
4 seventy-five million dollars (\$75,000,000) received during the  
5 period beginning July 1 of each year and ending June 30 of  
6 the following year.
- 7 (4) Thirty percent (30%) of the taxable receipts exceeding  
8 seventy-five million dollars (\$75,000,000) but not exceeding  
9 one hundred fifty million dollars (\$150,000,000) received  
10 during the period beginning July 1 of each year and ending  
11 June 30 of the following year.
- 12 (5) Thirty-five percent (35%) of all taxable receipts exceeding  
13 one hundred fifty million dollars (\$150,000,000) but not  
14 exceeding six hundred million dollars (\$600,000,000) received  
15 during the period beginning July 1 of each year and ending  
16 June 30 of the following year.
- 17 (6) Forty percent (40%) of all taxable receipts exceeding six  
18 hundred million dollars (\$600,000,000) received during the  
19 period beginning July 1 of each year and ending June 30 of  
20 the following year.
- 21 (d) The licensed owner or operating agent shall remit the tax  
22 imposed by this chapter to the department before the close of the  
23 business day following the day the wagers are made. The licensed  
24 owner or operating agent shall calculate the amount of taxable  
25 receipts received for a particular day by determining the product  
26 of:
- 27 (1) the adjusted gross receipts received during the day;  
28 multiplied by
- 29 (2) the percentage of the adjusted gross receipts remaining  
30 after subtracting the percentage of the adjusted gross receipts  
31 that the licensed owner or operating agent is required to pay  
32 under the terms of a development agreement (as defined in  
33 IC 4-33-23-2).
- 34 (e) The department may require payment under this section to  
35 be made by electronic funds transfer (as defined in IC 4-8.1-2-7(f)).
- 36 (f) If the department requires taxes to be remitted under this  
37 chapter through electronic funds transfer, the department may  
38 allow the licensed owner or operating agent to file a monthly  
39 report to reconcile the amounts remitted to the department.
- 40 (g) The department may allow taxes remitted under this section  
41 to be reported on the same form used for taxes paid under  
42 IC 4-33-12.
- 43 (h) If a riverboat implements flexible scheduling during any  
44 part of a period beginning July 1 of each year and ending June 30  
45 of the following year, the tax rate imposed on the adjusted gross  
46 receipts received while the riverboat implements flexible  
47 scheduling shall be computed as if the riverboat had engaged in

1 flexible scheduling during the entire period beginning July 1 of  
2 each year and ending June 30 of the following year.  
3 (i) If a riverboat:  
4 (1) implements flexible scheduling during any part of a period  
5 beginning July 1 of each year and ending June 30 of the  
6 following year; and  
7 (2) before the end of that period ceases to operate the  
8 riverboat with flexible scheduling;  
9 the riverboat shall continue to pay a wagering tax at the tax rates  
10 imposed under subsection (c) until the end of that period as if the  
11 riverboat had not ceased to conduct flexible scheduling."  
12 Renumber all SECTIONS consecutively.  
(Reference is to ESB 140 as printed February 27, 2012.)

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Representative Ubelhor