



March 22, 2013

**ENGROSSED
SENATE BILL No. 528**

DIGEST OF SB 528 (Updated March 20, 2013 1:07 pm - DI 14)

Citations Affected: IC 4-31; IC 4-33; IC 4-35; IC 5-14; IC 6-1.1; IC 6-3.1; IC 6-8.1; IC 6-9; IC 8-18; IC 12-23; IC 20-26; IC 20-47; IC 35-31.5; IC 36-1; IC 36-7; IC 36-7.5; noncode.

Synopsis: Gaming. Allows the horse racing commission to reduce the percentage that a permit holder is required to retain from amounts wagered if reducing the amount retained is in the best interests of horse racing in Indiana. Allows gaming licensees to deduct not more \$2,000,000 per state fiscal year for adjusted gross receipts attributable to free play wagering. Replaces the riverboat admissions tax with a supplemental wagering tax of 3.45%. Specifies the percentage of riverboat supplemental wagering tax to be distributed to various entities. Specifies that the state fair commission and the division of mental health and addiction are not entitled to receive any distributions of riverboat supplemental wagering tax made after June 30, 2014.
(Continued next page)

Effective: Upon passage; July 1, 2013; January 1, 2014.

**Boots, Kenley, Alting, Lanane,
Arnold J, Leising**

(HOUSE SPONSORS — DAVIS, AUSTIN, BROWN T, EBERHART)

January 14, 2013, read first time and referred to Committee on Public Policy.
January 24, 2013, reported favorably — Do Pass; reassigned to Committee on Appropriations.
February 14, 2013, amended, reported favorably — Do Pass.
February 21, 2013, read second time, amended, ordered engrossed.
February 22, 2013, engrossed.
February 25, 2013, read third time, passed. Yeas 32, nays 18.
HOUSE ACTION
March 5, 2013, read first time and referred to Committee on Public Policy.
March 21, 2013, amended, reported — Do Pass. Referred to Committee on Ways and Means pursuant to Rule 127.

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Digest Continued

Reallocates the percentage received by the state fair commission and the division of mental health and addiction to other entities receiving distributions of the tax. Provides that certain local development agreement reports must be made available through the Indiana transparency web site for local government. Establishes the Indiana gaming investment tax credit for certain capital investments that are made after December 31, 2013, and before January 1, 2019, by a licensed owner or operating agent of a riverboat or by a racino licensee. Provides that the amount of the tax credit is equal to 10% of the qualified capital investment made by the taxpayer during the taxable year. Specifies that the total amount of tax credits awarded may not exceed \$40,000,000 in a state fiscal year. Adds gaming agents and gaming control officers to the definition of "law enforcement officer" for purposes of the criminal code. Repeals the supplemental fee. Makes technical corrections. Makes an appropriation.

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March 22, 2013

First Regular Session 118th General Assembly (2013)

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 2012 Regular Session of the General Assembly.

ENGROSSED SENATE BILL No. 528

A BILL FOR AN ACT to amend the Indiana Code concerning gaming and to make an appropriation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 4-31-9-1.5 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1.5. **(a) Except as**
3 **provided in subsection (b)**, a person that holds a permit to conduct a
4 horse racing meeting or a permit holder licensed to operate a satellite
5 facility shall retain the following amounts from the money withheld
6 under section 1 of this chapter:
7 (1) For pari-mutuel wagers made at a permit holder's racetrack on
8 live races, an amount equal to:
9 (A) eight percent (8%) of the total amount of money wagered
10 on win, place, and show pools on each racing day; plus
11 (B) eleven and one-half percent (11.5%) of the total amount of
12 money wagered on exotic wagering pools on each racing day.
13 (2) For pari-mutuel wagers made at a permit holder's satellite
14 facility on simulcasts of races originating from the permit holder's
15 racetrack, an amount equal to:
16 (A) ten percent (10%) of the total amount of money wagered
17 on win, place, and show pools on each day; plus

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- 1 (B) thirteen and one-half percent (13.5%) of the total amount
 2 of money wagered on exotic wagering pools on each day.
- 3 (3) On the simulcast of races, for the Indiana sending or Indiana
 4 receiving track or its satellite facilities, the amount to be retained,
 5 after deducting:
- 6 (A) pari-mutuel tax payments owed to Indiana; and
 7 (B) the contractual obligations owed to the racetrack from
 8 which the races originated;
- 9 shall be determined, subject to the approval of the commission, by
 10 one (1) or more contracts between the applicable Indiana permit
 11 holders and the applicable horsemen's association.
- 12 **(b) If requested in writing by an association, the commission**
 13 **may reduce the percentage that a permit holder must retain under**
 14 **subsection (a)(1), (a)(2), or (a)(3), or any combination of those**
 15 **subdivisions. The commission must find that reducing the amount**
 16 **retained by the permit holder is in the best interest of horse racing**
 17 **in Indiana before granting the association's request.**
- 18 SECTION 2. IC 4-31-11-11 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. Each
 20 development fund consists of:
- 21 (1) breakage and outs paid into the fund under IC 4-31-9-10;
 22 (2) appropriations by the general assembly;
 23 (3) gifts;
 24 (4) stakes payments;
 25 (5) entry fees; and
 26 (6) money paid into the fund under ~~IC 4-33-12-6~~ **IC 4-35-7-12.**
- 27 SECTION 3. IC 4-33-2-3.5 IS ADDED TO THE INDIANA CODE
 28 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 29 1, 2013]: **Sec. 3.5. (a) Except as provided in subsection (b) or (c),**
 30 **"base year revenue" means the amount of riverboat admission**
 31 **taxes that an entity received in state fiscal year 2002.**
- 32 **(b) The base year revenue of the Lake County convention and**
 33 **visitors bureau is equal to the product of:**
- 34 **(1) the amount of riverboat admissions taxes that the bureau**
 35 **received in state fiscal year 2002; multiplied by**
 36 **(2) nine-tenths (0.9).**
- 37 **(c) The base year revenue of the northwest Indiana law**
 38 **enforcement training center is equal to the product of:**
- 39 **(1) the amount of riverboat admissions taxes that the Lake**
 40 **County convention and visitors bureau received in state fiscal**
 41 **year 2002; multiplied by**
 42 **(2) one-tenth (0.1).**

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1 SECTION 4. IC 4-33-2-17.5 IS REPEALED [EFFECTIVE UPON
2 PASSAGE]. Sec. 17.5. "Slot machine taxes" means the taxes imposed
3 under ~~IC 4-35-8-1~~ on the adjusted gross receipts of gambling games
4 conducted under ~~IC 4-35-~~

5 SECTION 5. IC 4-33-4-17 IS AMENDED TO READ AS
6 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. (a) The
7 commission shall decide promptly and in reasonable order all license
8 applications.

9 (b) ~~Notwithstanding any provision of this article, no owner's license~~
10 ~~may be granted for any riverboat that is not to be docked in the city~~
11 ~~described under IC 4-33-6-1(a)(1) until the earlier of:~~

12 (1) ~~the issuance of an owner's license for a riverboat that is to be~~
13 ~~docked in the city described under IC 4-33-6-1(a)(1); or~~

14 (2) ~~September 1, 1994.~~

15 (c) (b) A party aggrieved by an action of the commission denying,
16 suspending, revoking, restricting, or refusing the renewal of a license
17 may request a hearing before the commission. A request for a hearing
18 must be made to the commission in writing not more than ten (10) days
19 after service of notice of the action of the commission.

20 (d) (c) The commission shall serve notice of the commission's
21 actions to a party by personal delivery or by certified mail. Notice
22 served by certified mail is considered complete on the business day
23 following the date of the mailing.

24 (e) (d) The commission shall conduct all requested hearings
25 promptly and in reasonable order.

26 SECTION 6. IC 4-33-4-21.2 IS AMENDED TO READ AS
27 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 21.2. (a) The Indiana
28 gaming commission shall require a licensed owner or an operating
29 agent to conspicuously display the number of the toll free telephone
30 line described in ~~IC 4-33-12-6~~ **IC 4-33-13.5-10** in the following
31 locations:

32 (1) On each admission ticket to a riverboat if tickets are issued.

33 (2) On a poster or placard that is on display in a public area of
34 each riverboat where gambling games are conducted.

35 (b) The toll free telephone line described in ~~IC 4-33-12-6~~
36 **IC 4-33-13.5-10** must be:

37 (1) maintained by the division of mental health and addiction
38 under IC 12-23-1-6; and

39 (2) funded by the addiction services fund established by
40 IC 12-23-2-2.

41 (c) The commission may adopt rules under IC 4-22-2 necessary to
42 carry out this section.

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1 SECTION 7. IC 4-33-5-2, AS AMENDED BY P.L.125-2006,
 2 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JULY 1, 2013]: Sec. 2. Notwithstanding any other law, upon written
 4 request from a person, the commission shall provide the following
 5 information to the person:

6 (1) Except as provided in section 1.5 of this chapter, the
 7 information provided under section 1 of this chapter concerning
 8 a licensee or an applicant.

9 (2) The amount of the wagering tax and ~~admission~~ **supplemental**
 10 **wagering** tax paid daily to the state by a licensed owner or an
 11 operating agent.

12 (3) A copy of a letter providing the reasons for the denial of an
 13 owner's license or an operating agent's contract.

14 (4) A copy of a letter providing the reasons for the commission's
 15 refusal to allow an applicant to withdraw the applicant's
 16 application.

17 SECTION 8. IC 4-33-6-1, AS AMENDED BY P.L.137-2012,
 18 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 UPON PASSAGE]: Sec. 1. (a) The commission may issue to a person
 20 a license to own a riverboat subject to the numerical and geographical
 21 limitation of owner's licenses under this section, section 3.5 of this
 22 chapter, and IC 4-33-4-17. However, not more than ten (10) owner's
 23 licenses may be in effect at any time. ~~Except as provided in subsection~~
 24 ~~(b)~~; Those ten (10) licenses are as follows:

25 (1) Two (2) licenses for a riverboat that operates from the city of
 26 Gary.

27 (2) One (1) license for a riverboat that operates from the city of
 28 Hammond.

29 (3) One (1) license for a riverboat that operates from the city of
 30 East Chicago.

31 (4) One (1) license for a city located in the counties described
 32 under IC 4-33-1-1(1). This license may not be issued to a city
 33 described in subdivisions (1) through (3).

34 (5) A total of five (5) licenses for riverboats that operate upon the
 35 Ohio River from the following counties:

36 (A) Vanderburgh County.

37 (B) Harrison County.

38 (C) Switzerland County.

39 (D) Ohio County.

40 (E) Dearborn County.

41 The commission may not issue a license to an applicant if the
 42 issuance of the license would result in more than one (1) riverboat

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- 1 operating from a county described in this subdivision.
- 2 (b) If a city described in subsection (a)(2) or (a)(3) conducts two (2)
- 3 elections under section 20 of this chapter, and the voters of the city do
- 4 not vote in favor of permitting riverboat gambling at either of those
- 5 elections, the license assigned to that city under subsection (a)(2) or
- 6 (a)(3) may be issued to any city that:
 - 7 (1) does not already have a riverboat operating from the city; and
 - 8 (2) is located in a county described in IC 4-33-1-1(1).
- 9 (c) (b) In addition to its power to issue owner's licenses under
- 10 subsection (a), the commission may also enter into a contract under
- 11 IC 4-33-6.5 with respect to the operation of one (1) riverboat on behalf
- 12 of the commission in a historic hotel district.
- 13 (d) (c) A person holding an owner's license may not move the
- 14 person's riverboat from the county in which the riverboat was docked
- 15 on January 1, 2007, to any other county.
- 16 SECTION 9. IC 4-33-6.5-5, AS AMENDED BY P.L.234-2007,
- 17 SECTION 278, IS AMENDED TO READ AS FOLLOWS
- 18 [EFFECTIVE JULY 1, 2013]: Sec. 5. After selecting the most
- 19 appropriate operating agent applicant, the commission may enter into
- 20 an operating agent contract with the person. The operating agent
- 21 contract must comply with this article and include the following terms
- 22 and conditions:
 - 23 (1) The operating agent must pay a nonrefundable initial fee of
 - 24 one million dollars (\$1,000,000) to the commission. The fee must
 - 25 be deposited by the commission into the West Baden Springs
 - 26 historic hotel preservation and maintenance fund established by
 - 27 IC 36-7-11.5-11(b).
 - 28 (2) The operating agent must post a bond as required in section 6
 - 29 of this chapter.
 - 30 (3) The operating agent must implement flexible scheduling.
 - 31 (4) The operating agent must locate the riverboat in a historic
 - 32 hotel district at a location approved by the commission.
 - 33 (5) The operating agent must comply with any requirements
 - 34 concerning the exterior design of the riverboat that are approved
 - 35 by the commission.
 - 36 (6) Notwithstanding any law limiting the maximum length of
 - 37 contracts:
 - 38 (A) the initial term of the contract may not exceed twenty (20)
 - 39 years; and
 - 40 (B) any renewal or extension period permitted under the
 - 41 contract may not exceed twenty (20) years.
 - 42 (7) The operating agent must collect and remit all taxes under

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1 ~~IC 4-33-12~~ and IC 4-33-13 **and IC 4-33-13.5.**
2 (8) The operating agent must comply with the restrictions on the
3 transferability of the operating agent contract under section 12 of
4 this chapter.

5 SECTION 10. IC 4-33-9-15 IS AMENDED TO READ AS
6 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. (a) All tokens,
7 chips, or electronic cards that are used to make wagers must be
8 **purchased acquired** from the owner or operating agent of the riverboat:

- 9 (1) while ~~on board~~ **present in** the riverboat; or
10 (2) at an on-shore facility that:
11 (A) has been approved by the commission; and
12 (B) is located where the riverboat docks.
13 (b) The tokens, chips, or electronic cards may be ~~purchased~~
14 **acquired** by means of an agreement under which the owner or
15 operating agent extends credit to the patron.

16 SECTION 11. IC 4-33-12 IS REPEALED [EFFECTIVE JULY 1,
17 2013]. (Admission Taxes).

18 SECTION 12. IC 4-33-12.5-6, AS ADDED BY P.L.214-2005,
19 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
20 JULY 1, 2013]: Sec. 6. (a) ~~The Lake County described in~~
21 ~~IC 4-33-12-6(d)~~ shall distribute twenty-five percent (25%) of the:

- 22 ~~(+) admissions tax revenue received by the county under~~
23 ~~IC 4-33-12-6(d)(2); and~~
24 ~~(2)(1) supplemental distributions received under IC 4-33-13-5(g);~~
25 **and**
26 **(2) supplemental wagering tax revenue received by the county**
27 **under IC 4-33-13.5;**

28 to the eligible municipalities.

29 (b) The amount that shall be distributed by the county to each
30 eligible municipality under subsection (a) is based on the eligible
31 municipality's proportionate share of the total population of all eligible
32 municipalities. The most current certified census information available
33 shall be used to determine an eligible municipality's proportionate
34 share under this subsection. The determination of proportionate shares
35 under this subsection shall be modified under the following conditions:

- 36 (1) The certification from any decennial census completed by the
37 United States Bureau of the Census.
38 (2) Submission by one (1) or more eligible municipalities of a
39 certified special census commissioned by an eligible municipality
40 and performed by the United States Bureau of the Census.

41 (c) If proportionate shares are modified under subsection (b),
42 distribution to eligible municipalities shall change with the:

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1 (1) payments beginning April 1 of the year following the
2 certification of a special census under subsection (b)(2); and

3 (2) the next quarterly payment following the certification of a
4 decennial census under subsection (b)(1).

5 SECTION 13. IC 4-33-12.5-7, AS ADDED BY P.L.214-2005,
6 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7 JULY 1, 2013]: Sec. 7. The county shall make payments under this
8 chapter directly to each eligible municipality. The county shall make
9 payments to the eligible municipalities not more than thirty (30) days
10 after the county receives the quarterly distribution of **admission tax**
11 **revenue under ~~IC 4-33-12-6~~ or supplemental wagering tax revenue**
12 **under IC 4-33-13.5** or the supplemental distributions received under
13 IC 4-33-13-5(g) from the state.

14 SECTION 14. IC 4-33-13-1 IS AMENDED TO READ AS
15 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 1. (a) This section does
16 not apply to a riverboat that has implemented flexible scheduling under
17 IC 4-33-6-21.

18 (b) Subject to section 1.5(h) of this chapter, a tax is imposed on the
19 adjusted gross receipts received from gambling games authorized under
20 this article at the rate of twenty-two and five-tenths percent (22.5%) of
21 the amount of the adjusted gross receipts.

22 (c) The licensed owner shall remit the tax imposed by this chapter
23 to the department before the close of the business day following the day
24 the wagers are made.

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

27 (e) If the department requires taxes to be remitted under this chapter
28 through electronic funds transfer, the department may allow the
29 licensed owner to file a monthly report to reconcile the amounts
30 remitted to the department.

31 (f) The department may allow taxes remitted under this section to
32 be reported on the same form used for taxes paid under ~~IC 4-33-12-~~
33 **IC 4-33-13.5.**

34 SECTION 15. IC 4-33-13-1.5, AS AMENDED BY P.L.233-2007,
35 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
36 JULY 1, 2013]: Sec. 1.5. (a) This section applies only to a riverboat
37 that has implemented flexible scheduling under IC 4-33-6-21 or
38 IC 4-33-6.5.

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

41 (1) Fifteen percent (15%) of the first twenty-five million dollars
42 (\$25,000,000) of adjusted gross receipts received during the

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- 1 period beginning July 1 of each year and ending June 30 of the
- 2 following year.
- 3 (2) Twenty percent (20%) of the adjusted gross receipts in excess
- 4 of twenty-five million dollars (\$25,000,000) but not exceeding
- 5 fifty million dollars (\$50,000,000) received during the period
- 6 beginning July 1 of each year and ending June 30 of the following
- 7 year.
- 8 (3) Twenty-five percent (25%) of the adjusted gross receipts in
- 9 excess of fifty million dollars (\$50,000,000) but not exceeding
- 10 seventy-five million dollars (\$75,000,000) received during the
- 11 period beginning July 1 of each year and ending June 30 of the
- 12 following year.
- 13 (4) Thirty percent (30%) of the adjusted gross receipts in excess
- 14 of seventy-five million dollars (\$75,000,000) but not exceeding
- 15 one hundred fifty million dollars (\$150,000,000) received during
- 16 the period beginning July 1 of each year and ending June 30 of
- 17 the following year.
- 18 (5) Thirty-five percent (35%) of all adjusted gross receipts in
- 19 excess of one hundred fifty million dollars (\$150,000,000) but not
- 20 exceeding six hundred million dollars (\$600,000,000) received
- 21 during the period beginning July 1 of each year and ending June
- 22 30 of the following year.
- 23 (6) Forty percent (40%) of all adjusted gross receipts exceeding
- 24 six hundred million dollars (\$600,000,000) received during the
- 25 period beginning July 1 of each year and ending June 30 of the
- 26 following year.
- 27 (c) The licensed owner or operating agent shall remit the tax
- 28 imposed by this chapter to the department before the close of the
- 29 business day following the day the wagers are made.
- 30 (d) The department may require payment under this section to be
- 31 made by electronic funds transfer (as defined in IC 4-8.1-2-7(f)).
- 32 (e) If the department requires taxes to be remitted under this chapter
- 33 through electronic funds transfer, the department may allow the
- 34 licensed owner or operating agent to file a monthly report to reconcile
- 35 the amounts remitted to the department.
- 36 (f) The department may allow taxes remitted under this section to
- 37 be reported on the same form used for taxes paid under ~~IC 4-33-12.~~
- 38 **IC 4-33-13.5.**
- 39 (g) If a riverboat implements flexible scheduling during any part of
- 40 a period beginning July 1 of each year and ending June 30 of the
- 41 following year, the tax rate imposed on the adjusted gross receipts
- 42 received while the riverboat implements flexible scheduling shall be

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1 computed as if the riverboat had engaged in flexible scheduling during
 2 the entire period beginning July 1 of each year and ending June 30 of
 3 the following year.

4 (h) If a riverboat:

5 (1) implements flexible scheduling during any part of a period
 6 beginning July 1 of each year and ending June 30 of the following
 7 year; and

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

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

13 SECTION 16. IC 4-33-13-5, AS AMENDED BY P.L.119-2012,
 14 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 15 JULY 1, 2013]: Sec. 5. (a) This subsection does not apply to tax
 16 revenue remitted by an operating agent operating a riverboat in a
 17 historic hotel district. After funds are appropriated under section 4 of
 18 this chapter, each month the treasurer of state shall distribute the tax
 19 revenue deposited in the state gaming fund under this chapter to the
 20 following:

21 (1) The first thirty-three million dollars (\$33,000,000) of tax
 22 revenues collected under this chapter shall be set aside for
 23 revenue sharing under subsection (e).

24 (2) Subject to subsection (c), twenty-five percent (25%) of the
 25 remaining tax revenue remitted by each licensed owner shall be
 26 paid:

27 (A) to the city that is designated as the home dock of the
 28 riverboat from which the tax revenue was collected, in the case
 29 of

30 (i) ~~a city described in IC 4-33-12-6(b)(1)(A);~~ **riverboat**
 31 **located in Dearborn County, Lake County, LaPorte**
 32 **County, Ohio County, or Vanderburgh County;** or

33 (ii) ~~a city located in a county having a population of more~~
 34 ~~than four hundred thousand (400,000) but less than seven~~
 35 ~~hundred thousand (700,000);~~ or

36 (B) to the county that is designated as the home dock of the
 37 riverboat from which the tax revenue was collected, in the case
 38 of a riverboat ~~whose home dock is not in a city described in~~
 39 ~~clause (A);~~ **located in Harrison County or Switzerland**
 40 **County.**

41 (3) Subject to subsection (d), the remainder of the tax revenue
 42 remitted by each licensed owner shall be paid to the state general

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1 fund. In each state fiscal year, the treasurer of state shall make the
2 transfer required by this subdivision not later than the last
3 business day of the month in which the tax revenue is remitted to
4 the state for deposit in the state gaming fund. However, if tax
5 revenue is received by the state on the last business day in a
6 month, the treasurer of state may transfer the tax revenue to the
7 state general fund in the immediately following month.

8 (b) This subsection applies only to tax revenue remitted by an
9 operating agent operating a riverboat in a historic hotel district. After
10 funds are appropriated under section 4 of this chapter, each month the
11 treasurer of state shall distribute the tax revenue remitted by the
12 operating agent under this chapter as follows:

13 (1) Thirty-seven and one-half percent (37.5%) shall be paid to the
14 state general fund.

15 (2) Nineteen percent (19%) shall be paid to the West Baden
16 Springs historic hotel preservation and maintenance fund
17 established by IC 36-7-11.5-11(b). However, at any time the
18 balance in that fund exceeds twenty million dollars
19 (\$20,000,000), the amount described in this subdivision shall be
20 paid to the state general fund.

21 (3) Eight percent (8%) shall be paid to the Orange County
22 development commission established under IC 36-7-11.5.

23 (4) Sixteen percent (16%) shall be paid in equal amounts to each
24 town that is located in the county in which the riverboat is located
25 and contains a historic hotel. The following apply to taxes
26 received by a town under this subdivision:

27 (A) At least twenty-five percent (25%) of the taxes must be
28 transferred to the school corporation in which the town is
29 located.

30 (B) At least twelve and five-tenths percent (12.5%) of the
31 taxes imposed on adjusted gross receipts received after June
32 30, 2010, must be transferred to the Orange County
33 development commission established by IC 36-7-11.5-3.5.

34 (5) Nine percent (9%) shall be paid to the county treasurer of the
35 county in which the riverboat is located. The county treasurer
36 shall distribute the money received under this subdivision as
37 follows:

38 (A) Twenty-two and twenty-five hundredths percent (22.25%)
39 shall be quarterly distributed to the county treasurer of a
40 county having a population of more than forty thousand
41 (40,000) but less than forty-two thousand (42,000) for
42 appropriation by the county fiscal body after receiving a

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recommendation from the county executive. The county fiscal body for the receiving county shall provide for the distribution of the money received under this clause to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the county under a formula established by the county fiscal body after receiving a recommendation from the county executive.

(B) Twenty-two and twenty-five hundredths percent (22.25%) shall be quarterly distributed to the county treasurer of a county having a population of more than ten thousand seven hundred (10,700) but less than twelve thousand (12,000) for appropriation by the county fiscal body after receiving a recommendation from the county executive. The county fiscal body for the receiving county shall provide for the distribution of the money received under this clause to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the county under a formula established by the county fiscal body after receiving a recommendation from the county executive.

(C) Fifty-five and five-tenths percent (55.5%) shall be retained by the county in which the riverboat is located for appropriation by the county fiscal body after receiving a recommendation from the county executive.

(6) Five percent (5%) shall be paid to a town having a population of more than two thousand (2,000) but less than three thousand five hundred (3,500) located in a county having a population of more than nineteen thousand five hundred (19,500) but less than twenty thousand (20,000). At least forty percent (40%) of the taxes received by a town under this subdivision must be transferred to the school corporation in which the town is located.

(7) Five percent (5%) shall be paid to a town having a population of more than three thousand five hundred (3,500) located in a county having a population of more than nineteen thousand five hundred (19,500) but less than twenty thousand (20,000). At least forty percent (40%) of the taxes received by a town under this subdivision must be transferred to the school corporation in which the town is located.

(8) Five-tenths percent (0.5%) of the taxes imposed on adjusted gross receipts received after June 30, 2010, shall be paid to the Indiana economic development corporation established by IC 5-28-3-1.

(c) For each city and county receiving money under subsection (a)(2), the treasurer of state shall determine the total amount of money paid by the treasurer of state to the city or county during the state fiscal

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1 year 2002. The amount determined is the base year revenue for the city
 2 or county. The treasurer of state shall certify the base year revenue
 3 determined under this subsection to the city or county. The total
 4 amount of money distributed to a city or county under this section
 5 during a state fiscal year may not exceed the entity's base year revenue.
 6 For each state fiscal year, the treasurer of state shall pay that part of the
 7 riverboat wagering taxes that:

- 8 (1) exceeds a particular city's or county's base year revenue; and
- 9 (2) would otherwise be due to the city or county under this
 10 section;

11 to the state general fund instead of to the city or county.

12 (d) Each state fiscal year the treasurer of state shall transfer from the
 13 tax revenue remitted to the state general fund under subsection (a)(3)
 14 to the build Indiana fund an amount that when added to the following
 15 may not exceed two hundred fifty million dollars (\$250,000,000):

- 16 (1) Surplus lottery revenues under IC 4-30-17-3.
- 17 (2) Surplus revenue from the charity gaming enforcement fund
 18 under IC 4-32.2-7-7.
- 19 (3) Tax revenue from pari-mutuel wagering under IC 4-31-9-3.

20 The treasurer of state shall make transfers on a monthly basis as needed
 21 to meet the obligations of the build Indiana fund. If in any state fiscal
 22 year insufficient money is transferred to the state general fund under
 23 subsection (a)(3) to comply with this subsection, the treasurer of state
 24 shall reduce the amount transferred to the build Indiana fund to the
 25 amount available in the state general fund from the transfers under
 26 subsection (a)(3) for the state fiscal year.

27 (e) Before August 15 of each year, the treasurer of state shall
 28 distribute the wagering taxes set aside for revenue sharing under
 29 subsection (a)(1) to the county treasurer of each county that does not
 30 have a riverboat according to the ratio that the county's population
 31 bears to the total population of the counties that do not have a
 32 riverboat. Except as provided in subsection (h), the county auditor shall
 33 distribute the money received by the county under this subsection as
 34 follows:

- 35 (1) To each city located in the county according to the ratio the
 36 city's population bears to the total population of the county.
- 37 (2) To each town located in the county according to the ratio the
 38 town's population bears to the total population of the county.
- 39 (3) After the distributions required in subdivisions (1) and (2) are
 40 made, the remainder shall be retained by the county.

41 (f) Money received by a city, town, or county under subsection (e)
 42 or (h) may be used for any of the following purposes:

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- 1 (1) To reduce the property tax levy of the city, town, or county for
- 2 a particular year (a property tax reduction under this subdivision
- 3 does not reduce the maximum levy of the city, town, or county
- 4 under IC 6-1.1-18.5).
- 5 (2) For deposit in a special fund or allocation fund created under
- 6 IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and
- 7 IC 36-7-30 to provide funding for debt repayment.
- 8 (3) To fund sewer and water projects, including storm water
- 9 management projects.
- 10 (4) For police and fire pensions.
- 11 (5) To carry out any governmental purpose for which the money
- 12 is appropriated by the fiscal body of the city, town, or county.
- 13 Money used under this subdivision does not reduce the property
- 14 tax levy of the city, town, or county for a particular year or reduce
- 15 the maximum levy of the city, town, or county under
- 16 IC 6-1.1-18.5.
- 17 (g) This subsection does not apply to an entity receiving money
- 18 under ~~IC 4-33-12-6(e)~~. **IC 4-33-13.5-7**. Before September 15 of each
- 19 year, the treasurer of state shall determine the total amount of money
- 20 distributed to an entity under IC 4-33-12-6 **(before its repeal) or**
- 21 **IC 4-33-13.5** during the preceding state fiscal year. If the treasurer of
- 22 state determines that the total amount of money distributed to an entity
- 23 under IC 4-33-12-6 **(before its repeal) or IC 4-33-13.5** during the
- 24 preceding state fiscal year was less than the entity's base year revenue,
- 25 ~~(as determined under IC 4-33-12-6)~~ the treasurer of state shall make a
- 26 supplemental distribution to the entity from taxes collected under this
- 27 chapter and deposited into the state general fund. ~~Except as provided~~
- 28 ~~in subsection (i);~~ The amount of an entity's supplemental distribution
- 29 is equal to:
- 30 (1) the entity's base year revenue; ~~(as determined under~~
- 31 ~~IC 4-33-12-6);~~ minus
- 32 (2) the sum of:
- 33 (A) the total amount of money distributed to the entity during
- 34 the preceding state fiscal year under IC 4-33-12-6 **(before its**
- 35 **repeal) or IC 4-33-13.5;** plus
- 36 (B) any amounts deducted under IC 6-3.1-20-7.
- 37 (h) This subsection applies only to a county containing a
- 38 consolidated city. The county auditor shall distribute the money
- 39 received by the county under subsection (e) as follows:
- 40 (1) To each city, other than a consolidated city, located in the
- 41 county according to the ratio that the city's population bears to the
- 42 total population of the county.

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1 (2) To each town located in the county according to the ratio that
 2 the town's population bears to the total population of the county.
 3 (3) After the distributions required in subdivisions (1) and (2) are
 4 made, the remainder shall be paid in equal amounts to the
 5 consolidated city and the county.

6 (i) This subsection applies only to the Indiana horse racing
 7 commission. For each state fiscal year the amount of the Indiana horse
 8 racing commission's supplemental distribution under subsection (g)
 9 must be reduced by the amount required to comply with
 10 IC 4-33-12-7(a).

11 SECTION 17. IC 4-33-13-7 IS ADDED TO THE INDIANA CODE
 12 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
 13 UPON PASSAGE]: **Sec. 7. (a) This section applies to adjusted gross
 14 receipts from wagering on gambling games that occurs after the
 15 effective date of this section, as added by SEA 528-2013.**

16 (b) As used in this section, "qualified wagering" refers to
 17 wagers made by patrons using noncashable vouchers, coupons,
 18 electronic credits, or electronic promotions provided by the
 19 licensed owner or operating agent.

20 (c) Subject to subsection (d), a licensed owner or operating
 21 agent may at any time during a state fiscal year deduct from the
 22 adjusted gross receipts reported by the licensed owner or operating
 23 agent adjusted gross receipts attributable to qualified wagering. A
 24 licensed owner or operating agent must take a deduction under this
 25 section on a form and in the manner prescribed by the department.

26 (d) A licensed owner or operating agent may not deduct more
 27 than two million dollars (\$2,000,000) under this section in a
 28 particular state fiscal year.

29 (e) Deductions under this section also apply to a licensee's
 30 adjusted gross receipts for purposes of IC 4-33-13.5.

31 SECTION 18. IC 4-33-13.5 IS ADDED TO THE INDIANA CODE
 32 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2013]:

34 **Chapter 13.5. Supplemental Wagering Tax**

35 **Sec. 1. This chapter applies to the adjusted gross receipts
 36 received from wagering on gambling games after June 30, 2013.**

37 **Sec. 2. A supplemental wagering tax is imposed on the adjusted
 38 gross receipts received from gambling games authorized under this
 39 article at the rate of three and forty-five hundredths percent
 40 (3.45%) of the amount of the adjusted gross receipts.**

41 **Sec. 3. (a) The licensed owner shall remit the tax imposed by this
 42 chapter to the department before the close of the business day**

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following the day the wagers are made.

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

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

(d) The department may allow taxes remitted under this section to be reported on the same form used for taxes paid under IC 4-33-13.

Sec. 4. The department shall deposit tax revenue collected under this chapter in the state gaming fund.

Sec. 5. (a) This section applies to a riverboat located in LaPorte County or a county that is adjacent to the Ohio River.

(b) Subject to section 12 of this chapter, the treasurer of state shall before July 1, 2014, quarterly pay the following amounts of the supplemental wagering tax remitted by a licensed owner:

(1) Thirty-three and thirty-three hundredths percent (33.33%) to the city in which the riverboat is located if the city is located in Dearborn County, LaPorte County, Ohio County, or Vanderburgh County.

(2) Thirty-three and thirty-three hundredths percent (33.33%) to the county in which the riverboat is located.

(3) This subdivision applies only to a riverboat that is located in Harrison County or Switzerland County. Thirty-three and thirty-three hundredths percent (33.33%) to the county in which the riverboat is located. Amounts paid to the county under this subdivision are in addition to the amounts paid under subdivision (2).

(4) Three and thirty-four hundredths percent (3.34%) to the county convention and visitors bureau or promotion fund for the county in which the riverboat is located.

(5) Five percent (5%) to the state fair commission.

(6) Three and thirty-four hundredths percent (3.34%) to the division of mental health and addiction.

(7) Twenty-one and sixty-six hundredths percent (21.66%) to the state general fund.

(c) Subject to section 12 of this chapter, the treasurer of state shall after June 30, 2014, quarterly pay the following amounts of the supplemental wagering tax remitted by a licensed owner:

(1) Forty-two and two-hundredths percent (42.02%) to the city in which the riverboat is located if the city is located in

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- 1 Dearborn County, LaPorte County, Ohio County, or
2 Vanderburgh County.
- 3 (2) Forty-two and two-hundredths percent (42.02%) to the
4 county in which the riverboat is located.
- 5 (3) This subdivision applies only to a riverboat that is located
6 in Harrison County or Switzerland County. Forty-two and
7 two-hundredths percent (42.02%) to the county in which the
8 riverboat is located. Amounts paid to the county under this
9 subdivision are in addition to the amounts paid under
10 subdivision (2).
- 11 (4) Four and twenty-one hundredths percent (4.21%) to the
12 county convention and visitors bureau or promotion fund for
13 the county in which the riverboat is located.
- 14 (5) Eleven and seventy-five hundredths percent (11.75%) to
15 the state general fund.
- 16 Sec. 6. (a) This section applies to a riverboat located in Lake
17 County.
- 18 (b) Subject to section 12 of this chapter and IC 6-3.1-20-7, the
19 treasurer of state shall before July 1, 2014, quarterly pay the
20 following amounts of the supplemental wagering tax remitted by
21 a licensed owner:
- 22 (1) Thirty-three and thirty-three hundredths percent
23 (33.33%) to the city in which the riverboat is located.
- 24 (2) Thirty-three and thirty-three hundredths percent
25 (33.33%) to the county.
- 26 (3) Three percent (3%) to the county convention and visitors
27 bureau or promotion fund.
- 28 (4) Thirty-four hundredths percent (0.34%) to the northwest
29 Indiana law enforcement training center.
- 30 (5) Five percent (5%) to the state fair commission.
- 31 (6) Three and thirty-four hundredths percent (3.34%) to the
32 division of mental health and addiction.
- 33 (7) Twenty-one and sixty-six hundredths percent (21.66%) to
34 the state general fund.
- 35 (c) Subject to section 12 of this chapter and IC 6-3.1-20-7, the
36 treasurer of state shall after June 30, 2014, quarterly pay the
37 following amounts of the supplemental wagering tax remitted by
38 a licensed owner:
- 39 (1) Forty-two and two-hundredths percent (42.02%) to the
40 city in which the riverboat is located.
- 41 (2) Forty-two and two-hundredths percent (42.02%) to the
42 county.

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- 1 **(3) Three and seventy-eight hundredths percent (3.78%) to**
- 2 **the county convention and visitors bureau or promotion fund.**
- 3 **(4) Forty-three hundredths percent (0.43%) to the northwest**
- 4 **Indiana law enforcement training center.**
- 5 **(5) Eleven and seventy-five hundredths percent (11.75%) to**
- 6 **the state general fund.**
- 7 **Sec. 7. (a) This section applies to a riverboat located in Orange**
- 8 **County.**
- 9 **(b) The treasurer of state shall quarterly pay the following**
- 10 **amounts of the supplemental wagering tax remitted by the**
- 11 **operating agent:**
- 12 **(1) Twenty-nine and thirty-three hundredths percent**
- 13 **(29.33%) to the county treasurer of Orange County. The**
- 14 **county treasurer shall distribute the money received under**
- 15 **this subdivision as follows:**
- 16 **(A) Twenty-two and seventy-five hundredths percent**
- 17 **(22.75%) to the county treasurer of Dubois County.**
- 18 **(B) Twenty-two and seventy-five hundredths percent**
- 19 **(22.75%) to the county treasurer of Crawford County.**
- 20 **(C) Fifty-four and five-tenths percent (54.5%) to be**
- 21 **retained by the county treasurer of Orange County for**
- 22 **appropriation by the county fiscal body after receiving a**
- 23 **recommendation from the county executive.**
- 24 **(2) Six and sixty-seven hundredths percent (6.67%) to the**
- 25 **fiscal officer of the town of Orleans. At least twenty percent**
- 26 **(20%) of the taxes received by the town under this subdivision**
- 27 **must be transferred to Orleans Community Schools.**
- 28 **(3) Six and sixty-seven hundredths percent (6.67%) to the**
- 29 **fiscal officer of the town of Paoli. At least twenty percent**
- 30 **(20%) of the taxes received by the town under this subdivision**
- 31 **must be transferred to the Paoli Community School**
- 32 **Corporation.**
- 33 **(4) Twenty-six and sixty-seven hundredths percent (26.67%)**
- 34 **to be paid in equal amounts to the fiscal officers of the towns**
- 35 **of French Lick and West Baden Springs. At least twenty**
- 36 **percent (20%) of the taxes received by a town under this**
- 37 **subdivision must be transferred to the Springs Valley**
- 38 **Community School Corporation.**
- 39 **(5) Thirty and sixty-six hundredths percent (30.66%) to the**
- 40 **Indiana economic development corporation.**
- 41 **(c) The county fiscal body for Dubois County shall provide for**
- 42 **the distribution of the money received under subsection (b)(1)(A)**

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1 to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the
2 county under a formula established by the county fiscal body after
3 receiving a recommendation from the county executive.

4 (d) The county fiscal body for Crawford County shall provide
5 for the distribution of the money received under subsection
6 (b)(1)(B) to one (1) or more taxing units (as defined in
7 IC 6-1.1-1-21) in the county under a formula established by the
8 county fiscal body after receiving a recommendation from the
9 county executive.

10 (e) Money received by the Indiana economic development
11 corporation under subsection (b)(5) must be used by the
12 corporation for the development and implementation of a regional
13 economic development strategy to assist the residents of Orange
14 County and residents of contiguous counties in improving their
15 quality of life and to help promote successful and sustainable
16 communities. The regional economic development strategy must
17 include goals concerning the following issues:

- 18 (1) Job creation and retention.
- 19 (2) Infrastructure, including water, wastewater, and storm
20 water infrastructure needs.
- 21 (3) Housing.
- 22 (4) Workforce training.
- 23 (5) Health care.
- 24 (6) Local planning.
- 25 (7) Land use.
- 26 (8) Assistance to regional economic development groups.
- 27 (9) Other regional development issues as determined by the
28 Indiana economic development corporation.

29 Sec. 8. (a) Money paid to a unit of local government under this
30 chapter:

- 31 (1) must be paid to the fiscal officer of the unit and may be
32 deposited in the unit's general fund or riverboat fund
33 established under IC 36-1-8-9, or both;
- 34 (2) may not be used to reduce the unit's maximum or actual
35 levy under IC 6-1.1-18.5; and
- 36 (3) may be used for any legal or corporate purpose of the unit,
37 including the pledge of money to bonds, leases, or other
38 obligations under IC 5-1-14-4.

39 (b) This chapter does not prohibit the city or county designated
40 as the home of the riverboat from entering into agreements with
41 other units of local government in Indiana or in other states to
42 share the city's or county's part of the tax revenue received under

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this chapter.

Sec. 9. Money received under this chapter by the state fair commission may be used in any activity that the commission is authorized to carry out under IC 15-13-3.

Sec. 10. (a) The division of mental health and addiction shall allocate at least twenty-five percent (25%) of the funds received under this chapter to the prevention and treatment of compulsive gambling.

(b) Money received by the division of mental health and addiction under this chapter:

(1) is annually appropriated to the division of mental health and addiction;

(2) shall be distributed to the division of mental health and addiction at times during each state fiscal year determined by the budget agency; and

(3) shall be used by the division of mental health and addiction for programs and facilities for the prevention and treatment of addictions to drugs, alcohol, and compulsive gambling, including the creation and maintenance of a toll free telephone line to provide the public with information about these addictions.

Sec. 11. Money received under this chapter by a county convention and visitor bureau or promotion fund shall be:

(1) deposited in:

(A) the county convention and visitor promotion fund; or

(B) the county's general fund if the county does not have a convention and visitor promotion fund; and

(2) used only for the tourism promotion, advertising, and economic development activities of the county and community.

Sec. 12. (a) This section does not apply to an entity receiving money under section 7 of this chapter.

(b) The total amount of money distributed to an entity under this chapter during a state fiscal year may not exceed the entity's base year revenue.

(c) The treasurer of state shall pay that part of the riverboat supplemental wagering taxes that:

(1) exceeds a particular entity's base year revenue; and

(2) would otherwise be due to the entity under this chapter; to the state general fund instead of to the entity.

(d) If the treasurer of state determines that the total amount of money distributed to an entity under this chapter during a state

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1 **fiscal year is less than the entity's base year revenue, the treasurer**
 2 **of state shall make a supplemental distribution to the entity under**
 3 **IC 4-33-13-5(g).**

4 SECTION 19. IC 4-33-21-7, AS ADDED BY P.L.142-2009,
 5 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2013]: Sec. 7. (a) A trustee acting under the authority of this
 7 chapter must fulfill the trustee's duties as a fiduciary for the owner of
 8 the riverboat. In addition, the trustee shall consider the effect of the
 9 trustee's actions upon:

- 10 (1) the amount of taxes remitted by the trustee under ~~IC 4-33-12~~
 11 ~~and IC 4-33-13~~ **and IC 4-33-13.5;**
 12 (2) ~~the riverboat's dock city or~~ **and county in which the riverboat**
 13 **is located;**
 14 (3) the riverboat's employees; and
 15 (4) the creditors of the owner of the riverboat.

16 (b) In balancing the interests described in subsection (a), a trustee
 17 shall conduct gambling operations on the riverboat in a manner that
 18 enhances the credibility and integrity of riverboat gambling in Indiana
 19 while minimizing disruptions to tax revenues, incentive payments,
 20 employment, and credit obligations.

21 SECTION 20. IC 4-33-23-10, AS ADDED BY P.L.82-2011,
 22 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 23 UPON PASSAGE]: Sec. 10. (a) A development provider shall report
 24 annually to the commission the following:

- 25 (1) the total dollar amounts of economic development payments;
 26 (2) the parties or specified recipients, or both, that receive
 27 economic development payments; and
 28 (3) any other items related to an economic development payment
 29 that the commission may require.

30 (b) A specified recipient of an economic development payment shall
 31 report annually to the commission an accounting of:

- 32 (1) any economic development payment received by the recipient;
 33 and
 34 (2) any disbursements of economic development payment money
 35 that the recipient makes to:
 36 (A) another specified recipient; or
 37 (B) an unspecified recipient.

38 (c) A report submitted under subsection (b) must include:

- 39 (1) the legal name of the person submitting the report;
 40 (2) the date, amount, and purpose of each disbursement;
 41 (3) the name of each specified or unspecified recipient receiving
 42 a disbursement; and

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1 (4) any other information that the commission may require.
 2 (d) Upon request of the commission, a person submitting a report
 3 under subsection (a) or (b) shall attach to the report sufficient
 4 documentation to support a transaction described in the report.
 5 (e) A report submitted under subsection (a) or (b) must be
 6 **submitted to the department of local government finance and** made
 7 available electronically through the ~~computer gateway administered by~~
 8 ~~the office of technology established by IC 4-13-1-2-1.~~ **Indiana**
 9 **transparency Internet web site established under IC 5-14-3.7.**
 10 (f) The commission may require, with respect to a report required
 11 by this section:
 12 (1) the format of the report;
 13 (2) the deadline by which the report must be filed; and
 14 (3) the manner in which the report must be maintained and filed.
 15 SECTION 21. IC 4-33-23-17 IS ADDED TO THE INDIANA
 16 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 17 [EFFECTIVE UPON PASSAGE]: **Sec. 17. (a) Any political**
 18 **subdivision receiving an economic development payment shall**
 19 **annually report the following information to the department of**
 20 **local government finance:**
 21 (1) **The total amount of economic development payments**
 22 **received in the previous state fiscal year.**
 23 (2) **The balance of the fund in which the political subdivision**
 24 **deposited the economic development payments under section**
 25 **13 of this chapter as of the end of the previous state fiscal**
 26 **year.**
 27 (b) **A political subdivision shall submit the report required by**
 28 **subsection (a) to the department of local government finance**
 29 **before October 1 of each year.**
 30 (c) **The department of local government finance shall make the**
 31 **report available electronically through the Indiana transparency**
 32 **Internet web site established under IC 5-14-3.7.**
 33 SECTION 22. IC 4-35-2-10, AS ADDED BY P.L.233-2007,
 34 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 UPON PASSAGE]: Sec. 10. "Supplier's license" means a license issued
 36 under ~~IC 4-35-6.~~ **IC 4-33-7.**
 37 SECTION 23. IC 4-35-4-12, AS ADDED BY P.L.233-2007,
 38 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 JULY 1, 2013]: Sec. 12. (a) The commission shall require a licensee to
 40 conspicuously display the number of the toll free telephone line
 41 described in ~~IC 4-33-12-6~~ **IC 4-33-13.5-10** in the following locations:
 42 (1) On each admission ticket to a facility at which gambling

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1 games are conducted, if tickets are issued.

2 (2) On a poster or placard that is on display in a public area of
3 each facility at which gambling games at racetracks are
4 conducted.

5 (b) The commission may adopt rules under IC 4-22-2 necessary to
6 carry out this section.

7 SECTION 24. IC 4-35-7-9, AS ADDED BY P.L.233-2007,
8 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9 UPON PASSAGE]: Sec. 9. (a) A patron may make a slot machine
10 wager at a racetrack only by means of:

11 (1) a token or an electronic card, ~~purchased~~ **acquired** from a
12 licensee at the licensee's racetrack; or

13 (2) money or other negotiable currency.

14 (b) A token or an electronic card may be ~~purchased~~ **acquired** by
15 means of an agreement under which a licensee extends credit to the
16 patron.

17 (c) All winnings and payoffs from a slot machine at a racetrack:

18 (1) shall be made in tokens, electronic cards, paper tickets, or
19 other evidence of winnings and payoffs approved by the
20 commission; and

21 (2) may not be made in money or other negotiable currency.

22 SECTION 25. IC 4-35-8-5 IS ADDED TO THE INDIANA CODE
23 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE
24 UPON PASSAGE]: **Sec. 5. (a) This section applies to adjusted gross
25 receipts from wagering on gambling games that occurs after the
26 effective date of this section, as added by SEA 528-2013.**

27 (b) As used in this section, "qualified wagering" refers to
28 wagers made by patrons using noncashable vouchers, coupons,
29 electronic credits, or electronic promotions provided by the
30 licensee.

31 (c) Subject to subsection (d), a licensee may at any time during
32 the state fiscal year deduct from the adjusted gross receipts
33 reported by the licensee the adjusted gross receipts attributable to
34 qualified wagering. A licensee must take a deduction under this
35 section on a form and in the manner prescribed by the department.

36 (d) A licensee may not deduct more than two million dollars
37 (\$2,000,000) under this section in a particular state fiscal year.

38 (e) Deductions under this section also apply to a licensee's
39 adjusted gross receipts for purposes of the following statutes:

40 (1) IC 4-35-7-12.

41 (2) IC 4-35-8.5.

42 (3) IC 4-35-8.9.



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1 SECTION 26. IC 4-35-8.8-4, AS ADDED BY P.L.233-2007,
 2 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JULY 1, 2013]: Sec. 4. The problem gambling fees used by the division
 4 under this chapter for the prevention and treatment of compulsive
 5 gambling are in addition to any ~~admissions riverboat supplemental~~
 6 ~~wagering~~ tax revenue allocated by the division under ~~IC 4-33-12-6~~
 7 **IC 4-33-13.5** for the prevention and treatment of compulsive gambling.

8 SECTION 27. IC 4-35-8.9 IS REPEALED [EFFECTIVE JULY 1,
 9 2013]. (Supplemental Fees).

10 SECTION 28. IC 5-14-3.8-3, AS ADDED BY P.L.172-2011,
 11 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 UPON PASSAGE]: Sec. 3. ~~(a)~~ The department, working with the office
 13 of technology established by IC 4-13.1-2-1, or another organization that
 14 is part of a state educational institution, the office of management and
 15 budget established by IC 4-3-22-3, and the state board of accounts
 16 established by IC 5-11-1-1, shall post on the Indiana transparency
 17 Internet web site the following:

18 (1) The financial reports required by IC 5-11-1-4.

19 (2) The report on expenditures per capita prepared under
 20 IC 6-1.1-33.5-7.

21 (3) A listing of the property tax rates certified by the department.

22 (4) An index of audit reports prepared by the state board of
 23 accounts.

24 **(5) Local development agreement reports prepared under**
 25 **IC 4-33-23-10 and IC 4-33-23-17.**

26 ~~(5)~~ **(6)** Any other financial information deemed appropriate by the
 27 department.

28 SECTION 29. IC 6-1.1-4-31.5, AS AMENDED BY P.L.112-2012,
 29 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 30 JULY 1, 2013]: Sec. 31.5. (a) As used in this section, "department"
 31 refers to the department of local government finance.

32 (b) If the department makes a determination and informs local
 33 officials under section 31(c) of this chapter, the department may order
 34 a state conducted assessment or reassessment in the county subject to
 35 the time limitation in that subsection.

36 (c) If the department orders a state conducted assessment or
 37 reassessment in a county, the department shall assume the duties of the
 38 county assessor. Notwithstanding sections 15 and 17 of this chapter, a
 39 county assessor subject to an order issued under this section may not
 40 assess property or have property assessed for the assessment or general
 41 reassessment under section 4 of this chapter or under a county's
 42 reassessment plan prepared under section 4.2 of this chapter. Until the



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1 state conducted assessment or reassessment is completed under this
 2 section, the assessment or reassessment duties of the county assessor
 3 are limited to providing the department or a contractor of the
 4 department the support and information requested by the department
 5 or the contractor.

6 (d) Before assuming the duties of a county assessor, the department
 7 shall transmit a copy of the department's order requiring a state
 8 conducted assessment or reassessment to the county assessor, the
 9 county fiscal body, the county auditor, and the county treasurer. Notice
 10 of the department's actions must be published one (1) time in a
 11 newspaper of general circulation published in the county. The
 12 department is not required to conduct a public hearing before taking
 13 action under this section.

14 (e) A county assessor subject to an order issued under this section
 15 shall, at the request of the department or the department's contractor,
 16 make available and provide access to all:

- 17 (1) data;
- 18 (2) records;
- 19 (3) maps;
- 20 (4) parcel record cards;
- 21 (5) forms;
- 22 (6) computer software systems;
- 23 (7) computer hardware systems; and
- 24 (8) other information;

25 related to the assessment or reassessment of real property in the county.
 26 The information described in this subsection must be provided at no
 27 cost to the department or the contractor of the department. A failure to
 28 provide information requested under this subsection constitutes a
 29 failure to perform a duty related to an assessment or a general
 30 reassessment under section 4 of this chapter or under a county's
 31 reassessment plan prepared under section 4.2 of this chapter and is
 32 subject to IC 6-1.1-37-2.

33 (f) The department may enter into a contract with a professional
 34 appraising firm to conduct an assessment or reassessment under this
 35 section. If a county entered into a contract with a professional
 36 appraising firm to conduct the county's assessment or reassessment
 37 before the department orders a state conducted assessment or
 38 reassessment in the county under this section, the contract:

- 39 (1) is as valid as if it had been entered into by the department; and
- 40 (2) shall be treated as the contract of the department.

41 (g) After receiving the report of assessed values from the appraisal
 42 firm acting under a contract described in subsection (f), the department

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1 shall give notice to the taxpayer and the county assessor, by mail, of the
2 amount of the assessment or reassessment. The notice of assessment or
3 reassessment:

- 4 (1) is subject to appeal by the taxpayer under section 31.7 of this
5 chapter; and
- 6 (2) must include a statement of the taxpayer's rights under section
7 31.7 of this chapter.

8 (h) The department shall forward a bill for services provided under
9 a contract described in subsection (f) to the auditor of the county in
10 which the state conducted reassessment occurs. The county shall pay
11 the bill under the procedures prescribed by subsection (i).

12 (i) A county subject to an order issued under this section shall pay
13 the cost of a contract described in subsection (f), without appropriation,
14 from the county property reassessment fund. A contractor may
15 periodically submit bills for partial payment of work performed under
16 the contract. Notwithstanding any other law, a contractor is entitled to
17 payment under this subsection for work performed under a contract if
18 the contractor:

- 19 (1) submits to the department a fully itemized, certified bill in the
20 form required by IC 5-11-10-1 for the costs of the work performed
21 under the contract;
- 22 (2) obtains from the department:
 - 23 (A) approval of the form and amount of the bill; and
 - 24 (B) a certification that the billed goods and services have been
25 received and comply with the contract; and
- 26 (3) files with the county auditor:
 - 27 (A) a duplicate copy of the bill submitted to the department;
 - 28 (B) proof of the department's approval of the form and amount
29 of the bill; and
 - 30 (C) the department's certification that the billed goods and
31 services have been received and comply with the contract.

32 The department's approval and certification of a bill under subdivision
33 (2) shall be treated as conclusively resolving the merits of a contractor's
34 claim. Upon receipt of the documentation described in subdivision (3),
35 the county auditor shall immediately certify that the bill is true and
36 correct without further audit and submit the claim to the county
37 executive. The county executive shall allow the claim, in full, as
38 approved by the department, without further examination of the merits
39 of the claim in a regular or special session that is held not less than
40 three (3) days and not more than seven (7) days after the date the claim
41 is certified by the county fiscal officer if the procedures in IC 5-11-10-2
42 are used to approve the claim or the date the claim is placed on the

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1 claim docket under IC 36-2-6-4 if the procedures in IC 36-2-6-4 are
 2 used to approve the claim. Upon allowance of the claim by the county
 3 executive, the county auditor shall immediately issue a warrant or
 4 check for the full amount of the claim approved by the department.
 5 Compliance with this subsection constitutes compliance with
 6 IC 5-11-6-1, IC 5-11-10, and IC 36-2-6. The determination and
 7 payment of a claim in compliance with this subsection is not subject to
 8 remonstrance and appeal. IC 36-2-6-4(f) and IC 36-2-6-9 do not apply
 9 to a claim submitted under this subsection. IC 5-11-10-1.6(d) applies
 10 to a fiscal officer who pays a claim in compliance with this subsection.

11 (j) Notwithstanding IC 4-13-2, a period of seven (7) days is
 12 permitted for each of the following to review and act under IC 4-13-2
 13 on a contract of the department entered into under this section:

- 14 (1) The commissioner of the Indiana department of
- 15 administration.
- 16 (2) The director of the budget agency.
- 17 (3) The attorney general.

18 (k) If money in the county's property reassessment fund is
 19 insufficient to pay for an assessment or reassessment conducted under
 20 this section, the department may increase the tax rate and tax levy of
 21 the county's property reassessment fund to pay the cost and expenses
 22 related to the assessment or reassessment.

23 (l) The department or the contractor of the department shall use the
 24 land values determined under section 13.6 of this chapter for a county
 25 subject to an order issued under this section to the extent that the
 26 department or the contractor finds that the land values reflect the true
 27 tax value of land, as determined under this article and the rules of the
 28 department. If the department or the contractor finds that the land
 29 values determined for the county under section 13.6 of this chapter do
 30 not reflect the true tax value of land, the department or the contractor
 31 shall determine land values for the county that reflect the true tax value
 32 of land, as determined under this article and the rules of the
 33 department. Land values determined under this subsection shall be
 34 used to the same extent as if the land values had been determined under
 35 section 13.6 of this chapter. The department or the contractor of the
 36 department shall notify the county's assessing officials of the land
 37 values determined under this subsection.

38 (m) A contractor of the department may notify the department if:

- 39 (1) a county auditor fails to:
 - 40 (A) certify the contractor's bill;
 - 41 (B) publish the contractor's claim;
 - 42 (C) submit the contractor's claim to the county executive; or



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1 (D) issue a warrant or check for payment of the contractor's
 2 bill;
 3 as required by subsection (i) at the county auditor's first legal
 4 opportunity to do so;
 5 (2) a county executive fails to allow the contractor's claim as
 6 legally required by subsection (i) at the county executive's first
 7 legal opportunity to do so; or
 8 (3) a person or an entity authorized to act on behalf of the county
 9 takes or fails to take an action, including failure to request an
 10 appropriation, and that action or failure to act delays or halts
 11 progress under this section for payment of the contractor's bill.
 12 (n) The department, upon receiving notice under subsection (m)
 13 from a contractor of the department, shall:
 14 (1) verify the accuracy of the contractor's assertion in the notice
 15 that:
 16 (A) a failure occurred as described in subsection (m)(1) or
 17 (m)(2); or
 18 (B) a person or an entity acted or failed to act as described in
 19 subsection (m)(3); and
 20 (2) provide to the treasurer of state the department's approval
 21 under subsection (i)(2)(A) of the contractor's bill with respect to
 22 which the contractor gave notice under subsection (m).
 23 (o) Upon receipt of the department's approval of a contractor's bill
 24 under subsection (n), the treasurer of state shall pay the contractor the
 25 amount of the bill approved by the department from money in the
 26 possession of the state that would otherwise be available for
 27 distribution to the county, including distributions of admissions taxes
 28 or wagering taxes.
 29 (p) The treasurer of state shall withhold from the money that would
 30 be distributed under ~~IC 4-33-12-6~~, IC 4-33-13-5, **IC 4-33-13.5**, or any
 31 other law to a county described in a notice provided under subsection
 32 (m) the amount of a payment made by the treasurer of state to the
 33 contractor of the department under subsection (o). Money shall be
 34 withheld from any source payable to the county.
 35 (q) Compliance with subsections (m) through (p) constitutes
 36 compliance with IC 5-11-10.
 37 (r) IC 5-11-10-1.6(d) applies to the treasurer of state with respect to
 38 the payment made in compliance with subsections (m) through (p).
 39 This subsection and subsections (m) through (p) must be interpreted
 40 liberally so that the state shall, to the extent legally valid, ensure that
 41 the contractual obligations of a county subject to this section are paid.
 42 Nothing in this section shall be construed to create a debt of the state.

COPY



1 (s) The provisions of this section are severable as provided in
2 IC 1-1-1-8(b).

3 SECTION 30. IC 6-3.1-17-7, AS AMENDED BY P.L.4-2005,
4 SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JANUARY 1, 2014]: Sec. 7. (a) To be entitled to a credit under this
6 chapter, a taxpayer must request the Indiana economic development
7 corporation to determine whether costs incurred to build or refurbish
8 a riverboat are qualified investments.

9 (b) The request under subsection (a) must be made before the costs
10 are incurred.

11 (c) The Indiana economic development corporation shall find that
12 costs are a qualified investment to the extent that the costs result:

13 (1) from work performed in Indiana to build or refurbish a
14 riverboat; and

15 (2) in taxable income to any other Indiana taxpayer;
16 as determined under the standards adopted by the Indiana economic
17 development corporation.

18 **(d) A taxpayer may not receive a credit under this chapter for
19 a qualified investment made after December 31, 2013.**

20 SECTION 31. IC 6-3.1-17.5 IS ADDED TO THE INDIANA CODE
21 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
22 JANUARY 1, 2014]:

23 **Chapter 17.5. Indiana Gaming Investment Tax Credit**

24 **Sec. 1. As used in this chapter, "gaming facility" means the
25 following:**

26 (1) A riverboat.

27 (2) A facility at which gambling games may be conducted at
28 a racetrack under IC 4-35-7.

29 **Sec. 2. As used in this chapter, "licensed owner" has the
30 meaning set forth in IC 4-33-2-13.**

31 **Sec. 3. As used in this chapter, "operating agent" has the
32 meaning set forth in IC 4-33-2-14.5.**

33 **Sec. 4. As used in this chapter, "pass through entity" means:**

34 (1) a corporation that is exempt from the adjusted gross
35 income tax under IC 6-3-2-2.8(2);

36 (2) a partnership;

37 (3) a limited liability company; or

38 (4) a limited liability partnership.

39 **Sec. 5. As used in this chapter, "permit holder" means a permit
40 holder under IC 4-35 that has been issued a license under IC 4-35-5
41 to conduct gambling games at the permit holder's racetrack.**

42 **Sec. 6. As used in this chapter, "qualified capital investment"**

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1 means any capital investment that:

- 2 (1) is made by a licensed owner, an operating agent, or a
 3 permit holder;
 4 (2) exceeds two million dollars (\$2,000,000);
 5 (3) subject to section 11(d) of this chapter, is made for:
 6 (A) onsite infrastructure improvements for the property on
 7 which a gaming facility is located;
 8 (B) construction of a gaming facility or other buildings or
 9 improvements on the property on which a gaming facility
 10 is located;
 11 (C) rehabilitation, alteration, or major repair of a gaming
 12 facility or of existing buildings or improvements on the
 13 property on which a gaming facility is located; or
 14 (D) installation of fixtures and equipment (other than
 15 fixtures or equipment directly related to gaming) in a
 16 gaming facility or in another building or improvements on
 17 the property on which a gaming facility is located;
 18 (4) is made after December 31, 2013, and before January 1,
 19 2019; and
 20 (5) is approved by the Indiana economic development
 21 corporation under section 11 of this chapter as a qualified
 22 capital investment.

23 Sec. 7. As used in this chapter, "riverboat" has the meaning set
 24 forth in IC 4-33-2-17.

25 Sec. 8. As used in this chapter, "state income tax liability"
 26 means a taxpayer's total tax liability that is incurred under
 27 IC 6-3-1 through IC 6-3-7 (the adjusted gross income tax), as
 28 computed after the application of the credits that under
 29 IC 6-3.1-1-2 are to be applied before the credit provided by this
 30 chapter.

31 Sec. 9. (a) A taxpayer that:

- 32 (1) is a licensed owner, an operating agent, or a permit holder;
 33 and
 34 (2) makes a qualified capital investment during a taxable
 35 year;

36 is entitled to a credit against the taxpayer's state income tax
 37 liability for that taxable year.

38 (b) The amount of the credit to which a taxpayer is entitled is
 39 equal to ten percent (10%) multiplied by the qualified capital
 40 investment made by the taxpayer during the taxable year.

41 Sec. 10. (a) If the amount determined under section 9(b) of this
 42 chapter for a taxpayer in a taxable year exceeds the taxpayer's

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1 state income tax liability for that taxable year, the taxpayer may
 2 carry the excess over to the following nine (9) taxable years. The
 3 amount of the credit carryover from a taxable year shall be
 4 reduced to the extent that the carryover is used by the taxpayer to
 5 obtain a credit under this chapter for any subsequent taxable year.

6 (b) A taxpayer is not entitled to a carryback or refund of any
 7 unused credit.

8 (c) A taxpayer is not entitled to a credit under this chapter for
 9 a qualified capital investment if the taxpayer claims any other state
 10 tax credit for that same qualified capital investment.

11 Sec. 10.5. The total amount of tax credits awarded under this
 12 chapter may not exceed forty million dollars (\$40,000,000) in a
 13 state fiscal year.

14 Sec. 11. (a) To be entitled to a credit under this chapter, a
 15 taxpayer must request the Indiana economic development
 16 corporation to determine whether costs incurred are qualified
 17 capital investments as required by this chapter.

18 (b) The request under subsection (a) must be made before the
 19 costs are incurred.

20 (c) The Indiana economic development corporation must find
 21 that costs meet the requirements of qualified capital investments
 22 under this chapter, as determined under the standards adopted by
 23 the Indiana economic development corporation.

24 (d) This subsection applies to costs incurred for a building or
 25 improvement that is not a gaming facility. The costs incurred for:

- 26 (1) the construction of the buildings or improvements on the
- 27 property on which a gaming facility is located;
- 28 (2) the rehabilitation, alteration, or major repair of an
- 29 existing building or improvement on the property on which a
- 30 gaming facility is located; or
- 31 (3) the installation of fixtures and equipment in a building or
- 32 improvements on the property on which a gaming facility is
- 33 located;

34 are not eligible for the tax credit under this chapter unless the
 35 Indiana economic development corporation determines that the
 36 building or improvement is directly related to hospitality and that
 37 the building or improvement will enhance the experience of the
 38 patrons of the gaming facility.

39 (e) The costs incurred for fixtures or equipment directly related
 40 to gaming are not eligible for the tax credit under this chapter.

41 Sec. 12. If a pass through entity is entitled to a credit under this
 42 chapter but does not have state income tax liability against which

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1 the tax credit may be applied, an individual who is a shareholder,
 2 partner, beneficiary, or member of the pass through entity is
 3 entitled to a tax credit equal to:

- 4 (1) the tax credit determined for the pass through entity for
 5 the taxable year; multiplied by
 6 (2) the percentage of the pass through entity's distributive
 7 income to which the shareholder, partner, beneficiary, or
 8 member is entitled.

9 The credit provided under this section is in addition to a tax credit
 10 to which a shareholder, partner, beneficiary, or member of a pass
 11 through entity is entitled. However, a pass through entity and an
 12 individual who is a shareholder, partner, beneficiary, or member
 13 of a pass through entity may not claim more than one (1) credit for
 14 the same qualified capital investment.

15 Sec. 13. (a) A taxpayer may assign any part of the tax credit to
 16 which the taxpayer is entitled under this chapter if:

- 17 (1) the person to whom the tax credit is assigned is
 18 constructing a new amenity that:
 19 (A) is directly related to the gaming facility; and
 20 (B) will enhance the experience of the patrons of the
 21 gaming facility; and
 22 (2) the Indiana economic development corporation approves
 23 the assignment of the tax credit.

24 (b) A tax credit that is assigned under this section remains
 25 subject to this chapter.

26 (c) An assignment of a tax credit under this section must be in
 27 writing, and both the taxpayer and the person to whom the tax
 28 credit is assigned must report the assignment on their state tax
 29 return for the year in which the assignment is made, in the manner
 30 prescribed by the department.

31 Sec. 14. To receive the credit provided by this chapter, a
 32 taxpayer must claim the credit on the taxpayer's state income tax
 33 return or returns in the manner prescribed by the department. The
 34 taxpayer shall submit to the department the certification of credit
 35 by the Indiana economic development corporation, proof of
 36 payment of the qualified capital investment, and all other
 37 information that the department determines is necessary for the
 38 calculation of the credit provided by this chapter and for the
 39 determination of whether an investment cost is a qualified capital
 40 investment for purposes of this chapter.

41 SECTION 32. IC 6-3.1-20-7 IS AMENDED TO READ AS
 42 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 7. (a) The department

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1 shall before July 1 of each year determine the amount of credits
2 allowed under this chapter for taxable years ending before January 1 of
3 the year.

4 (b) One-half (1/2) of the amount determined by the department
5 under subsection (a) shall be:

- 6 (1) deducted during the year from the riverboat ~~admissions~~
7 **supplemental wagering** tax revenue otherwise payable to the
8 county under ~~IC 4-33-12-6(d)(2)~~; **IC 4-33-13.5**; and
9 (2) paid instead to the state general fund.

10 (c) One-sixth (1/6) of the amount determined by the department
11 under subsection (a) shall be:

- 12 (1) deducted during the year from the riverboat ~~admissions~~
13 **supplemental wagering** tax revenue otherwise payable under
14 ~~IC 4-33-12-6(d)(1)~~ **IC 4-33-13.5** to each of the following:
15 (A) The largest city by population located in the county.
16 (B) The second largest city by population located in the
17 county.
18 (C) The third largest city by population located in the county;
19 and
20 (2) paid instead to the state general fund.

21 SECTION 33. IC 6-8.1-1-1, AS AMENDED BY P.L.182-2009(ss),
22 SECTION 247, IS AMENDED TO READ AS FOLLOWS
23 [EFFECTIVE JULY 1, 2013]: Sec. 1. "Listed taxes" or "taxes" includes
24 only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); ~~the~~
25 ~~riverboat admissions tax (IC 4-33-12)~~; the riverboat wagering tax
26 (IC 4-33-13); **the riverboat supplemental wagering tax**
27 **(IC 4-33-13.5)**; the slot machine wagering tax (IC 4-35-8); the type II
28 gambling game excise tax (IC 4-36-9); the gross income tax (IC 6-2.1)
29 (repealed); the utility receipts and utility services use taxes (IC 6-2.3);
30 the state gross retail and use taxes (IC 6-2.5); the adjusted gross income
31 tax (IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the
32 county adjusted gross income tax (IC 6-3.5-1.1); the county option
33 income tax (IC 6-3.5-6); the county economic development income tax
34 (IC 6-3.5-7); the auto rental excise tax (IC 6-6-9); the financial
35 institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the alternative
36 fuel permit fee (IC 6-6-2.1); the special fuel tax (IC 6-6-2.5); the motor
37 carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a
38 reciprocal agreement under IC 6-8.1-3; the motor vehicle excise tax
39 (IC 6-6-5); the commercial vehicle excise tax (IC 6-6-5.5); the excise
40 tax imposed on recreational vehicles and truck campers (IC 6-6-5.1);
41 the hazardous waste disposal tax (IC 6-6-6.6); the cigarette tax
42 (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor excise tax

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1 (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider excise tax
 2 (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the petroleum
 3 severance tax (IC 6-8-1); the various innkeeper's taxes (IC 6-9); the
 4 various food and beverage taxes (IC 6-9); the county admissions tax
 5 (IC 6-9-13 and IC 6-9-28); the regional transportation improvement
 6 income tax (IC 8-24-17); the oil inspection fee (IC 16-44-2); the
 7 emergency and hazardous chemical inventory form fee (IC 6-6-10); the
 8 penalties assessed for oversize vehicles (IC 9-20-3 and IC 9-30); the
 9 fees and penalties assessed for overweight vehicles (IC 9-20-4 and
 10 IC 9-30); the underground storage tank fee (IC 13-23); the solid waste
 11 management fee (IC 13-20-22); and any other tax or fee that the
 12 department is required to collect or administer.

13 SECTION 34. IC 6-9-2-4.3, AS AMENDED BY P.L.172-2011,
 14 SECTION 94, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 15 JULY 1, 2013]: Sec. 4.3. (a) The Lake County convention and visitor
 16 bureau shall establish a convention, tourism, and visitor promotion
 17 alternate revenue fund (referred to in this chapter as the "alternate
 18 revenue fund"). The bureau may deposit in the alternate revenue fund
 19 all money received by the bureau after June 30, 2005, that is not
 20 required to be deposited in the promotion fund under section 2 of this
 21 chapter or a fund established by the bureau, including appropriations,
 22 gifts, grants, membership dues, and contributions from any public or
 23 private source.

24 (b) The bureau may, without appropriation by the county council,
 25 expend money from the alternate revenue fund to promote and
 26 encourage conventions, trade shows, visitors, special events, sporting
 27 events, and exhibitions in the county. Money may be paid from the
 28 alternate revenue fund by claim in the same manner as municipalities
 29 may pay claims under IC 5-11-10-1.6.

30 (c) All money in the alternate revenue fund shall be deposited, held,
 31 secured, invested, and paid in accordance with statutes relating to the
 32 handling of public funds. The handling and expenditure of money in
 33 the alternate revenue fund is subject to audit and supervision by the
 34 state board of accounts.

35 (d) Money derived from the taxes imposed under ~~IC 4-33-12~~ and
 36 IC 4-33-13 **and IC 4-33-13.5** may not be transferred to the alternate
 37 revenue fund.

38 SECTION 35. IC 8-18-8-5, AS AMENDED BY P.L.30-2012,
 39 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 JULY 1, 2013]: Sec. 5. All expenses incurred in the maintenance of
 41 county highways shall first be paid out of funds from the gasoline tax,
 42 special fuel tax, and the motor vehicle registration fees that are paid to

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1 the counties by the state. In addition, a county may use funds derived
2 from the:

- 3 (1) county motor vehicle excise surtax;
4 (2) county wheel tax;
5 (3) county adjusted gross income tax;
6 (4) county option income tax;
7 ~~(5) riverboat admission tax (IC 4-33-12);~~
8 ~~(6) (5) riverboat wagering tax (IC 4-33-13); or~~
9 **(6) riverboat supplemental wagering tax (IC 4-33-13.5); or**
10 (7) property taxes and miscellaneous revenue deposited in the
11 county general fund.

12 SECTION 36. IC 12-23-2-2 IS AMENDED TO READ AS
13 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 2. The addiction
14 services fund is established for the deposit of excise taxes on alcoholic
15 beverages as described in IC 7.1-4-11 and ~~taxes on riverboat~~
16 ~~admissions~~ **supplemental wagering taxes received** under
17 ~~IC 4-33-12-6.~~ **IC 4-33-13.5.**

18 SECTION 37. IC 12-23-2-5, AS AMENDED BY P.L.1-2009,
19 SECTION 107, IS AMENDED TO READ AS FOLLOWS
20 [EFFECTIVE JULY 1, 2013]: Sec. 5. The general assembly shall
21 appropriate money from the addiction services fund solely for the
22 purpose of funding programs:

- 23 (1) that provide prevention services and intervention and
24 treatment services for individuals who are psychologically or
25 physiologically dependent upon alcohol or other drugs; and
26 (2) that are for the prevention and treatment of gambling
27 problems.

28 Programs funded by the addiction services fund must include the
29 creation and maintenance of a toll free telephone line under
30 ~~IC 4-33-12-6(g)(3)~~ **IC 4-33-13.5-10** to provide the public with
31 information about programs that provide help with gambling, alcohol,
32 and drug addiction problems.

33 SECTION 38. IC 12-23-2-7 IS AMENDED TO READ AS
34 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 7. (a) For each state
35 fiscal year, the division may not spend more than an amount equal to
36 five percent (5%) of the total amount received by the division from the
37 fund established under section 2 of this chapter for the administrative
38 costs associated with the use of money received from the fund.

39 (b) The division shall allocate at least twenty-five percent (25%) of
40 the funds derived from the riverboat ~~admissions~~ **supplemental**
41 **wagering** tax under ~~IC 4-33-12-6~~ **IC 4-33-13.5** to the prevention and
42 treatment of compulsive gambling.



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1 (c) The division shall reimburse the Indiana gaming commission for
 2 the costs incurred in administering a voluntary exclusion program
 3 established under the rules of the Indiana gaming commission. The
 4 division shall pay the reimbursement from funds derived from the
 5 riverboat ~~admissions supplemental wagering~~ tax under ~~IC 4-33-12-6~~.
 6 **IC 4-33-13.5.**

7 SECTION 39. IC 20-26-5-22.5, AS ADDED BY P.L.214-2005,
 8 SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2013]: Sec. 22.5. (a) A school corporation may participate in
 10 the establishment of a public school foundation.

11 (b) The governing body of a school corporation may receive the
 12 proceeds of a grant, a restricted gift, an unrestricted gift, a donation, an
 13 endowment, a bequest, a trust, an agreement to share tax revenue
 14 received by a city or county under ~~IC 4-33-12-6~~ or IC 4-33-13 or
 15 **IC 4-33-13.5**, or other funds not generated from taxes levied by the
 16 school corporation to create a foundation under the following
 17 conditions:

18 (1) The foundation is:

19 (A) exempt from federal income taxation under Section
 20 501(c)(3) of the Internal Revenue Code; and

21 (B) organized as an Indiana nonprofit corporation for the
 22 purposes of providing educational funds for scholarships,
 23 teacher education, capital programs, and special programs for
 24 school corporations.

25 (2) Except as provided in subdivision (3), the foundation retains
 26 all rights to a donation, including investment powers. The
 27 foundation may hold a donation as a permanent endowment.

28 (3) The foundation agrees to do the following:

29 (A) Distribute the income from a donation only to the school
 30 corporation.

31 (B) Return a donation to the general fund of the school
 32 corporation if the foundation:

33 (i) loses the foundation's status as a foundation exempt from
 34 federal income taxation under Section 501(c)(3) of the
 35 Internal Revenue Code;

36 (ii) is liquidated; or

37 (iii) violates any condition set forth in this subdivision.

38 (c) A school corporation may use the proceeds received under this
 39 section from a foundation only for educational purposes of the school
 40 corporation described in subsection (b)(1)(B).

41 (d) The governing body of the school corporation may appoint
 42 members to the foundation.

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1 (e) The treasurer of the governing body of the school corporation
2 may serve as the treasurer of the foundation.

3 SECTION 40. IC 20-47-1-1, AS ADDED BY P.L.2-2006,
4 SECTION 170, IS AMENDED TO READ AS FOLLOWS
5 [EFFECTIVE JULY 1, 2013]: Sec. 1. As used in this chapter,
6 "proceeds from riverboat gaming" means tax revenue received by a
7 political subdivision under ~~IC 4-33-12-6~~, IC 4-33-13, **IC 4-33-13.5**, or
8 an agreement to share a city's or county's part of the tax revenue.

9 SECTION 41. IC 20-47-1-5, AS AMENDED BY P.L.142-2009,
10 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
11 JULY 1, 2013]: Sec. 5. (a) The governing body of a school corporation
12 may donate the proceeds of a grant, a gift, a donation, an endowment,
13 a bequest, a trust, an agreement to share tax revenue received by a city
14 or county under ~~IC 4-33-12-6~~ or IC 4-33-13 or **IC 4-33-13.5**, or an
15 agreement to share revenue received by a political subdivision under
16 IC 4-35-8.5, or other funds not generated from taxes levied by the
17 school corporation, to a foundation under the following conditions:

18 (1) The foundation is a charitable nonprofit community
19 foundation.

20 (2) The foundation retains all rights to the donation, including
21 investment powers, except as provided in subdivision (3).

22 (3) The foundation agrees to do the following:

23 (A) Hold the donation as a permanent endowment.

24 (B) Distribute the income from the donation only to the school
25 corporation as directed by resolution of the governing body of
26 the school corporation.

27 (C) Return the donation to the general fund of the school
28 corporation if the foundation:

29 (i) loses the foundation's status as a public charitable
30 organization;

31 (ii) is liquidated; or

32 (iii) violates any condition of the endowment set by the
33 governing body of the school corporation.

34 (b) A school corporation may use income received under this
35 section from a community foundation only for purposes of the school
36 corporation.

37 SECTION 42. IC 35-31.5-2-185, AS ADDED BY P.L.114-2012,
38 SECTION 67, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
39 UPON PASSAGE]: Sec. 185. (a) "Law enforcement officer" means:

40 (1) a police officer (including a correctional police officer),
41 sheriff, constable, marshal, prosecuting attorney, special
42 prosecuting attorney, special deputy prosecuting attorney, the

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- 1 securities commissioner, or the inspector general;
- 2 (2) a deputy of any of those persons;
- 3 (3) an investigator for a prosecuting attorney or for the inspector
- 4 general;
- 5 (4) a conservation officer;
- 6 (5) an enforcement officer of the alcohol and tobacco
- 7 commission; or
- 8 (6) an enforcement officer of the securities division of the office
- 9 of the secretary of state; or
- 10 **(7) a gaming agent employed under IC 4-33-4.5 or a gaming**
- 11 **control officer employed under IC 4-33-20.**

12 **(b) "Law enforcement officer", for purposes of IC 35-42-2-1,**
 13 **includes an alcoholic beverage enforcement officer, as set forth in**
 14 **IC 35-42-2-1(b)(1).**

15 **(c) "Law enforcement officer", for purposes of IC 35-45-15,**
 16 **includes a federal enforcement officer, as set forth in**
 17 **IC 35-45-15-3.**

18 SECTION 43. IC 36-1-8-9, AS AMENDED BY P.L.199-2005,
 19 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JULY 1, 2013]: Sec. 9. (a) Each unit that receives:

- 21 (1) tax revenue under ~~IC 4-33-12-6~~ or IC 4-33-13 or
- 22 **IC 4-33-13.5;**
- 23 (2) revenue under an agreement to share the tax revenue received
- 24 under ~~IC 4-33-12~~ or IC 4-33-13 or **IC 4-33-13.5** by another unit;
- 25 or
- 26 (3) revenue under a development agreement (as defined in section
- 27 9.5 of this chapter);

28 may establish a riverboat fund. Money in the fund may be used for any
 29 legal or corporate purpose of the unit.

30 (b) The riverboat fund established under subsection (a) shall be
 31 administered by the unit's treasurer, and the expenses of administering
 32 the fund shall be paid from money in the fund. Money in the fund not
 33 currently needed to meet the obligations of the fund may be invested
 34 in the same manner as other public funds may be invested. Interest that
 35 accrues from these investments shall be deposited in the fund. Money
 36 in the fund at the end of a particular fiscal year does not revert to the
 37 unit's general fund.

38 SECTION 44. IC 36-1-14-1, AS AMENDED BY P.L.142-2009,
 39 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 JULY 1, 2013]: Sec. 1. (a) This section does not apply to donations of
 41 gaming revenue to a public school endowment corporation under
 42 IC 20-47-1-3.

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1 (b) As used in this section, "gaming revenue" means either of the
2 following:

3 (1) Tax revenue received by a unit under ~~IC 4-33-12-6,~~
4 IC 4-33-13, **IC 4-33-13.5**, or an agreement to share a city's or
5 county's part of the tax revenue.

6 (2) Revenue received by a unit under IC 4-35-8.5 or an agreement
7 to share revenue received by another unit under IC 4-35-8.5.

8 (c) Notwithstanding IC 8-1.5-2-6(d), a unit may donate the proceeds
9 from the sale of a utility or facility or from a grant, a gift, a donation,
10 an endowment, a bequest, a trust, or gaming revenue to a foundation
11 under the following conditions:

12 (1) The foundation is a charitable nonprofit community
13 foundation.

14 (2) The foundation retains all rights to the donation, including
15 investment powers.

16 (3) The foundation agrees to do the following:

17 (A) Hold the donation as a permanent endowment.

18 (B) Distribute the income from the donation only to the unit as
19 directed by resolution of the fiscal body of the unit.

20 (C) Return the donation to the general fund of the unit if the
21 foundation:

22 (i) loses the foundation's status as a public charitable
23 organization;

24 (ii) is liquidated; or

25 (iii) violates any condition of the endowment set by the
26 fiscal body of the unit.

27 SECTION 45. IC 36-7-11.5-11, AS AMENDED BY P.L.229-2011,
28 SECTION 266, IS AMENDED TO READ AS FOLLOWS
29 [EFFECTIVE JULY 1, 2013]: Sec. 11. (a) As used in this section,
30 "fund" refers to the West Baden Springs historic hotel preservation and
31 maintenance fund established by subsection (b).

32 (b) The West Baden Springs historic hotel preservation and
33 maintenance fund is established. The fund consists of the following:

34 (1) Amounts deposited in the fund under IC 4-33-6.5-6,
35 IC 4-33-12-6(c) (**before its repeal**), and IC 4-33-13-5(b).

36 (2) Grants and gifts that the department of natural resources
37 receives for the fund under terms, obligations, and liabilities that
38 the department considers appropriate.

39 (3) The one million dollar (\$1,000,000) initial fee paid to the
40 gaming commission under IC 4-33-6.5.

41 (4) Any amount transferred to the fund upon the repeal of
42 IC 36-7-11.5-8 (the community trust fund).

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1 The fund shall be administered by the department of natural resources.
 2 The expenses of administering the fund shall be paid from money in
 3 the fund.

4 (c) The treasurer of state shall invest the money in the fund that is
 5 not currently needed to meet the obligations of the fund in the same
 6 manner as other public funds may be invested. The treasurer of state
 7 shall deposit in the fund the interest that accrues from the investment
 8 of the fund.

9 (d) Money in the fund at the end of a state fiscal year does not revert
 10 to the state general fund.

11 (e) The interest accruing to the fund is annually appropriated to the
 12 department of natural resources only for the following purposes:

13 (1) To reimburse claims made for expenditures to maintain a
 14 qualified historic hotel, as determined by the owner of the hotel
 15 riverboat resort.

16 (2) To reimburse claims made for expenditures to maintain:

17 (A) the grounds surrounding a qualified historic hotel;

18 (B) supporting buildings and structures related to a qualified
 19 historic hotel; and

20 (C) other facilities used by the guests of the qualified historic
 21 hotel;

22 as determined by the owner of the hotel riverboat resort.

23 (f) The department of natural resources shall promptly pay each
 24 claim for a purpose described in subsection (e) to the extent of the
 25 balance of interest available in the fund, without review or approval of
 26 the project or claim under IC 14-21 or IC 36-7-11. IC 14-21-1-18 does
 27 not apply to projects or claims paid for maintenance under this section.
 28 If insufficient money is available to fully pay all of the submitted
 29 claims, the department of natural resources shall pay the claims in the
 30 order in which they are received until each claim is fully paid.

31 (g) Notwithstanding IC 4-9.1-1-7, IC 4-12-1-12, IC 4-13-2-18, or
 32 any other law, interest accruing to the fund may not be withheld,
 33 transferred, assigned, or reassigned to a purpose other than the
 34 reimbursement of claims under subsection (f).

35 SECTION 46. IC 36-7.5-4-16, AS ADDED BY P.L.214-2005,
 36 SECTION 73, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 37 JULY 1, 2013]: Sec. 16. (a) This section applies if:

38 (1) a city or county described in IC 36-7.5-2-3 fails to make a
 39 transfer or a part of a transfer required by section 2 of this
 40 chapter; and

41 (2) the development authority has bonds or other debt or lease
 42 obligations outstanding.



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1 (b) The treasurer of state shall do the following:
2 (1) Deduct from amounts otherwise payable to the city or town
3 under ~~IC 4-33-12~~ or IC 4-33-13 or **IC 4-33-13.5** an amount equal
4 to the amount of the transfer or part of the transfer under section
5 2 of this chapter that the city or county failed to make.
6 (2) Pay the amount deducted under subdivision (1) to the
7 development authority.
8 SECTION 47. [EFFECTIVE JANUARY 1, 2014] **(a) IC 6-3.1-17.5,**
9 **as added by this act, applies to taxable years beginning after**
10 **December 31, 2013.**
11 **(b) This SECTION expires July 1, 2015.**
12 SECTION 48. **An emergency is declared for this act.**

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COMMITTEE REPORT

Madam President: The Senate Committee on Public Policy, to which was referred Senate Bill No. 528, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS and be reassigned to the Senate Committee on Appropriations.

(Reference is made to Senate Bill 528 as introduced.)

ALTING, Chairperson

Committee Vote: Yeas 9, Nays 0.

COMMITTEE REPORT

Madam President: The Senate Committee on Appropriations, to which was referred Senate Bill No. 528, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Delete everything after the enacting clause and insert the following:

(SEE TEXT OF BILL)

and when so amended that said bill do pass.

(Reference is to SB 528 as introduced.)

KENLEY, Chairperson

Committee Vote: Yeas 8, Nays 4.

SENATE MOTION

Madam President: I move that Senate Bill 528 be amended to read as follows:

Page 26, delete lines 27 through 42, begin a new paragraph and insert:

"SECTION 43. IC 4-33-13-7 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: **Sec. 7. (a) This section applies to adjusted gross receipts from wagering on gambling games that occurs after June 30, 2013.**

(b) As used in this section, "qualified wagering" refers to wagers made by patrons using noncashable vouchers, coupons,

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electronic credits, or electronic promotions provided by the licensed owner or operating agent.

(c) Subject to subsection (d), a licensed owner or operating agent may at any time during a state fiscal year deduct from the adjusted gross receipts reported by the licensed owner or operating agent adjusted gross receipts attributable to qualified wagering. A licensed owner or operating agent must take a deduction under this section on a form and in the manner prescribed by the department.

(d) A licensed owner or operating agent may not deduct more than two million dollars (\$2,000,000) under this section in a particular state fiscal year. Deductions taken under this section must be attributable in equal amounts to the qualified wagering of patrons who reside outside Indiana and the qualified wagering of patrons who reside in Indiana.

(e) Deductions under this section also apply to a licensee's adjusted gross receipts for purposes of IC 4-33-13.5."

Page 27, delete lines 1 through 5.

Page 34, line 1, delete "pari-mutuel horse".

Page 34, line 2, delete "racing or".

Page 47, delete lines 21 through 42, begin a new paragraph and insert:

"SECTION 74. IC 4-35-8-5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: **Sec. 5. (a) This section applies to adjusted gross receipts from wagering on gambling games that occurs after June 30, 2013.**

(b) As used in this section, "qualified wagering" refers to wagers made by patrons using noncashable vouchers, coupons, electronic credits, or electronic promotions provided by the licensee.

(c) Subject to subsection (d), a licensee may at any time during the state fiscal year deduct from the adjusted gross receipts reported by the licensee the adjusted gross receipts attributable to qualified wagering. A licensee must take a deduction under this section on a form and in the manner prescribed by the department.

(d) A licensee may not deduct more than two million dollars (\$2,000,000) under this section in a particular state fiscal year. Deductions taken under this section must be attributable in equal amounts to the qualified wagering of patrons who reside outside Indiana and the qualified wagering of patrons who reside in Indiana.

(e) Deductions under this section also apply to a licensee's adjusted gross receipts for purposes of the following statutes:



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(1) IC 4-35-7-12.

(2) IC 4-35-8.5.

(3) IC 4-35-8.9."

Page 48, delete line 1.

Page 67, line 33, after "July" delete ",",

Renumber all SECTIONS consecutively.

(Reference is to SB 528 as printed February 15, 2013.)

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SENATE MOTION

Madam President: I move that Senate Bill 528 be amended to read as follows:

Page 66, delete lines 3 through 42, begin a new paragraph and insert:

"SECTION 104. IC 36-7-11.5-11, AS AMENDED BY P.L.229-2011, SECTION 266, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 11. (a) As used in this section, "fund" refers to the West Baden Springs historic hotel preservation and maintenance fund established by subsection (b).

(b) The West Baden Springs historic hotel preservation and maintenance fund is established. The fund consists of the following:

- (1) Amounts deposited in the fund under IC 4-33-6.5-6, IC 4-33-12-6(c), and IC 4-33-13-5(b).
- (2) Grants and gifts that the department of natural resources receives for the fund under terms, obligations, and liabilities that the department considers appropriate.
- (3) The one million dollar (\$1,000,000) initial fee paid to the gaming commission under IC 4-33-6.5.
- (4) Any amount transferred to the fund upon the repeal of IC 36-7-11.5-8 (the community trust fund).

The fund shall be administered by the ~~department of natural resources~~ **budget agency**. The expenses of administering the fund shall be paid from money in the fund.

(c) The treasurer of state shall invest the money in the fund that is not currently needed to meet the obligations of the fund in the same manner as other public funds may be invested. The treasurer of state shall deposit in the fund the interest that accrues from the investment of the fund.



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(d) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

(e) **Subject to appropriation by the general assembly, the interest accruing to the fund is annually appropriated to the department of natural resources only budget agency may distribute not more than five hundred thousand dollars (\$500,000) annually from the fund for the following purposes:**

(1) To reimburse claims made for expenditures to maintain a qualified historic hotel, as determined by the owner of the hotel riverboat resort **and approved by the budget agency after review by the budget committee.**

(2) To reimburse claims made for expenditures to maintain:

(A) the grounds surrounding a qualified historic hotel;

(B) supporting buildings and structures related to a qualified historic hotel; and

(C) other facilities used by the guests of the qualified historic hotel;

as determined by the owner of the hotel riverboat resort **and approved by the budget agency after review by the budget committee.**

(f) ~~The department of natural resources shall promptly pay each claim for a purpose described in subsection (e) to the extent of the balance of interest available in the fund, without review or approval of the project or claim under IC 14-21 or IC 36-7-11. IC 14-21-1-18 does not apply to projects or claims paid for maintenance under this section. If insufficient money is available to fully pay all of the submitted claims, the department of natural resources shall pay the claims in the order in which they are received until each claim is fully paid. The total amount that may be distributed from the fund may not exceed five hundred thousand dollars (\$500,000) in each year, regardless of the amount of interest that has accrued to the fund.~~

(g) Notwithstanding IC 4-9.1-1-7, IC 4-12-1-12, IC 4-13-2-18, or any other law, **money in the fund and interest accruing to the fund may not be withheld, transferred, assigned, or reassigned to a purpose other than the reimbursement of claims under subsection (f): approved under this section by the budget agency after review by the budget committee."**

Page 67, delete lines 1 through 14.

Re-number all SECTIONS consecutively.

(Reference is to SB 528 as printed February 15, 2013.)

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SENATE MOTION

Madam President: I move that Senate Bill 528 be amended to read as follows:

Page 21, line 25, delete "The" and insert "**In the case of tax revenue remitted under this chapter before July 1, 2014, the**".

Page 21, line 27, after "(e)." insert "**In the case of tax revenue remitted under this chapter after June 30, 2014, five and one-tenth percent (5.1%) of tax revenues collected under this chapter shall be set aside for revenue sharing under subsection (e).**".

Page 24, line 31, after "year" delete "," and insert "**(in the case of distributions made before August 1, 2014), and before the fifteenth day of each month (in the case of distributions made after July 31, 2014),**".

Page 27, line 33, after "shall" insert "**before July 1, 2014,**".

Page 28, between lines 12 and 13, begin a new paragraph and insert:

"(c) Subject to section 12 of this chapter, the treasurer of state shall after June 30, 2014, quarterly pay the following amounts of the supplemental wagering tax remitted by a licensed owner:

(1) Forty-two and two-hundredths percent (42.02%) to the city in which the riverboat is located if the city is located in Dearborn County, LaPorte County, Ohio County, or Vanderburgh County.

(2) Forty-two and two-hundredths percent (42.02%) to the county in which the riverboat is located.

(3) This subdivision applies only to a riverboat that is located in Harrison County or Switzerland County. Forty-two and two-hundredths percent (42.02%) to the county in which the riverboat is located. Amounts paid to the county under this subdivision are in addition to the amounts paid under subdivision (2).

(4) Four and twenty-one hundredths percent (4.21%) to the county convention and visitors bureau or promotion fund for the county in which the riverboat is located.

(5) Eleven and seventy-five hundredths percent (11.75%) to the state general fund."

Page 28, line 16, after "shall" insert "**before July 1, 2014,**".

Page 28, between lines 30 and 31, begin a new paragraph and insert:

"(c) Subject to section 12 of this chapter and IC 6-3.1-20-7, the treasurer of state shall after June 30, 2014, quarterly pay the following amounts of the supplemental wagering tax remitted by a licensed owner:

(1) Forty-two and two-hundredths percent (42.02%) to the



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city in which the riverboat is located.

(2) Forty-two and two-hundredths percent (42.02%) to the county.

(3) Three and seventy-eight hundredths percent (3.78%) to the county convention and visitors bureau or promotion fund.

(4) Forty-three hundredths percent (0.43%) to the northwest Indiana law enforcement training center.

(5) Eleven and seventy-five hundredths percent (11.75%) to the state general fund."

(Reference is to SB 528 as printed February 15, 2013.)

KENLEY

SENATE MOTION

Madam President: I move that Senate Bill 528 be amended to read as follows:

Replace the effective dates in SECTIONS 1 through 10 with "[EFFECTIVE UPON PASSAGE]".

Replace the effective dates in SECTIONS 12 through 20 with "[EFFECTIVE UPON PASSAGE]".

Replace the effective date in SECTION 22 with "[EFFECTIVE UPON PASSAGE]".

Replace the effective dates in SECTIONS 24 through 30 with "[EFFECTIVE UPON PASSAGE]".

Replace the effective dates in SECTIONS 32 through 36 with "[EFFECTIVE UPON PASSAGE]".

Replace the effective date in SECTION 43 with "[EFFECTIVE UPON PASSAGE]".

Replace the effective date in SECTION 45 with "[EFFECTIVE UPON PASSAGE]".

Replace the effective dates in SECTIONS 47 through 56 with "[EFFECTIVE UPON PASSAGE]".

Replace the effective dates in SECTIONS 58 through 72 with "[EFFECTIVE UPON PASSAGE]".

Replace the effective dates in SECTIONS 74 through 77 with "[EFFECTIVE UPON PASSAGE]".

Replace the effective dates in SECTIONS 80 through 87 with "[EFFECTIVE UPON PASSAGE]".

Page 26, line 30, delete "June 30, 2013." and insert "**the effective**



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date of this section, as added by SEA 528-2013."

Page 40, line 4, reset in roman "fifteen".

Page 40, line 4, delete "thirteen".

Page 40, line 4, reset in roman "(15%)".

Page 40, line 4, after "(15%)" insert "**(before July 1, 2013), and thirteen percent**".

Page 40, line 4, after "(13%)" insert "**(after June 30, 2013)**".

Page 47, line 24, delete "June 30, 2013." and insert "**the effective date of this section, as added by SEA 528-2013.**".

Page 49, between lines 13 and 14, begin a new line block indented and insert:

"(1) One percent (1%) for a state fiscal year beginning before July 1, 2013."

Page 49, line 14, delete "(1)" and insert "(2)".

Page 49, line 16, delete "(2)" and insert "(3)".

(Reference is to SB 528 as printed February 15, 2013.)

ALTING

COMMITTEE REPORT

Mr. Speaker: Your Committee on Public Policy, to which was referred Senate Bill 528, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, delete lines 1 through 17.

Delete page 2.

Page 3, delete lines 1 through 27.

Page 5, delete lines 3 through 28.

Page 5, delete lines 33 through 42.

Delete page 6.

Page 7, delete lines 1 through 25.

Page 8, delete lines 22 through 42.

Delete pages 9 through 10.

Page 11, delete line 1.

Page 12, delete lines 17 through 42.

Delete pages 13 through 14.

Page 15, delete lines 1 through 25.

Page 16, delete lines 26 through 42.

Page 17, delete lines 1 through 20.

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Page 18, line 23, reset in roman "1.5(h)".

Page 18, line 23, delete "1.5(j)".

Page 18, delete lines 39 through 42, begin a new paragraph and insert:

"SECTION 15. IC 4-33-13-1.5, AS AMENDED BY P.L.233-2007, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 1.5. (a) This section applies only to a riverboat that has implemented flexible scheduling under IC 4-33-6-21 or IC 4-33-6.5.

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

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

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

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

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

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

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

(c) The licensed owner or operating agent shall remit the tax imposed by this chapter to the department before the close of the business day following the day the wagers are made.

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

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

(f) The department may allow taxes remitted under this section to be reported on the same form used for taxes paid under ~~IC 4-33-12~~. **IC 4-33-13.5.**

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

(h) If a riverboat:

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

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

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

Delete pages 19 through 25.

Page 26, delete lines 1 through 35, begin a new paragraph and insert:

"SECTION 42. IC 4-33-13-5, AS AMENDED BY P.L.119-2012, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 5. (a) This subsection does not apply to tax revenue remitted by an operating agent operating a riverboat in a historic hotel district. After funds are appropriated under section 4 of this chapter, each month the treasurer of state shall distribute the tax revenue deposited in the state gaming fund under this chapter to the following:

(1) The first thirty-three million dollars (\$33,000,000) of tax revenues collected under this chapter shall be set aside for revenue sharing under subsection (e).

(2) Subject to subsection (c), twenty-five percent (25%) of the remaining tax revenue remitted by each licensed owner shall be paid:

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(A) to the city that is designated as the home dock of the riverboat from which the tax revenue was collected, in the case of

(i) a city described in ~~IC 4-33-12-6(b)(1)(A)~~; **riverboat located in Dearborn County, Lake County, LaPorte County, Ohio County, or Vanderburgh County;** or

(ii) a city located in a county having a population of more than four hundred thousand (400,000) but less than seven hundred thousand (700,000); or

(B) to the county that is designated as the home dock of the riverboat from which the tax revenue was collected, in the case of a riverboat whose home dock is not in a city described in clause (A). **located in Harrison County or Switzerland County.**

(3) Subject to subsection (d), the remainder of the tax revenue remitted by each licensed owner shall be paid to the state general fund. In each state fiscal year, the treasurer of state shall make the transfer required by this subdivision not later than the last business day of the month in which the tax revenue is remitted to the state for deposit in the state gaming fund. However, if tax revenue is received by the state on the last business day in a month, the treasurer of state may transfer the tax revenue to the state general fund in the immediately following month.

(b) This subsection applies only to tax revenue remitted by an operating agent operating a riverboat in a historic hotel district. After funds are appropriated under section 4 of this chapter, each month the treasurer of state shall distribute the tax revenue remitted by the operating agent under this chapter as follows:

(1) Thirty-seven and one-half percent (37.5%) shall be paid to the state general fund.

(2) Nineteen percent (19%) shall be paid to the West Baden Springs historic hotel preservation and maintenance fund established by IC 36-7-11.5-11(b). However, at any time the balance in that fund exceeds twenty million dollars (\$20,000,000), the amount described in this subdivision shall be paid to the state general fund.

(3) Eight percent (8%) shall be paid to the Orange County development commission established under IC 36-7-11.5.

(4) Sixteen percent (16%) shall be paid in equal amounts to each town that is located in the county in which the riverboat is located and contains a historic hotel. The following apply to taxes received by a town under this subdivision:

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(A) At least twenty-five percent (25%) of the taxes must be transferred to the school corporation in which the town is located.

(B) At least twelve and five-tenths percent (12.5%) of the taxes imposed on adjusted gross receipts received after June 30, 2010, must be transferred to the Orange County development commission established by IC 36-7-11.5-3.5.

(5) Nine percent (9%) shall be paid to the county treasurer of the county in which the riverboat is located. The county treasurer shall distribute the money received under this subdivision as follows:

(A) Twenty-two and twenty-five hundredths percent (22.25%) shall be quarterly distributed to the county treasurer of a county having a population of more than forty thousand (40,000) but less than forty-two thousand (42,000) for appropriation by the county fiscal body after receiving a recommendation from the county executive. The county fiscal body for the receiving county shall provide for the distribution of the money received under this clause to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the county under a formula established by the county fiscal body after receiving a recommendation from the county executive.

(B) Twenty-two and twenty-five hundredths percent (22.25%) shall be quarterly distributed to the county treasurer of a county having a population of more than ten thousand seven hundred (10,700) but less than twelve thousand (12,000) for appropriation by the county fiscal body after receiving a recommendation from the county executive. The county fiscal body for the receiving county shall provide for the distribution of the money received under this clause to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the county under a formula established by the county fiscal body after receiving a recommendation from the county executive.

(C) Fifty-five and five-tenths percent (55.5%) shall be retained by the county in which the riverboat is located for appropriation by the county fiscal body after receiving a recommendation from the county executive.

(6) Five percent (5%) shall be paid to a town having a population of more than two thousand (2,000) but less than three thousand five hundred (3,500) located in a county having a population of more than nineteen thousand five hundred (19,500) but less than twenty thousand (20,000). At least forty percent (40%) of the

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taxes received by a town under this subdivision must be transferred to the school corporation in which the town is located.

(7) Five percent (5%) shall be paid to a town having a population of more than three thousand five hundred (3,500) located in a county having a population of more than nineteen thousand five hundred (19,500) but less than twenty thousand (20,000). At least forty percent (40%) of the taxes received by a town under this subdivision must be transferred to the school corporation in which the town is located.

(8) Five-tenths percent (0.5%) of the taxes imposed on adjusted gross receipts received after June 30, 2010, shall be paid to the Indiana economic development corporation established by IC 5-28-3-1.

(c) For each city and county receiving money under subsection (a)(2), the treasurer of state shall determine the total amount of money paid by the treasurer of state to the city or county during the state fiscal year 2002. The amount determined is the base year revenue for the city or county. The treasurer of state shall certify the base year revenue determined under this subsection to the city or county. The total amount of money distributed to a city or county under this section during a state fiscal year may not exceed the entity's base year revenue. For each state fiscal year, the treasurer of state shall pay that part of the riverboat wagering taxes that:

- (1) exceeds a particular city's or county's base year revenue; and
- (2) would otherwise be due to the city or county under this section;

to the state general fund instead of to the city or county.

(d) Each state fiscal year the treasurer of state shall transfer from the tax revenue remitted to the state general fund under subsection (a)(3) to the build Indiana fund an amount that when added to the following may not exceed two hundred fifty million dollars (\$250,000,000):

- (1) Surplus lottery revenues under IC 4-30-17-3.
- (2) Surplus revenue from the charity gaming enforcement fund under IC 4-32.2-7-7.
- (3) Tax revenue from pari-mutuel wagering under IC 4-31-9-3.

The treasurer of state shall make transfers on a monthly basis as needed to meet the obligations of the build Indiana fund. If in any state fiscal year insufficient money is transferred to the state general fund under subsection (a)(3) to comply with this subsection, the treasurer of state shall reduce the amount transferred to the build Indiana fund to the amount available in the state general fund from the transfers under subsection (a)(3) for the state fiscal year.



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(e) Before August 15 of each year, the treasurer of state shall distribute the wagering taxes set aside for revenue sharing under subsection (a)(1) to the county treasurer of each county that does not have a riverboat according to the ratio that the county's population bears to the total population of the counties that do not have a riverboat. Except as provided in subsection (h), the county auditor shall distribute the money received by the county under this subsection as follows:

- (1) To each city located in the county according to the ratio the city's population bears to the total population of the county.
- (2) To each town located in the county according to the ratio the town's population bears to the total population of the county.
- (3) After the distributions required in subdivisions (1) and (2) are made, the remainder shall be retained by the county.

(f) Money received by a city, town, or county under subsection (e) or (h) may be used for any of the following purposes:

- (1) To reduce the property tax levy of the city, town, or county for a particular year (a property tax reduction under this subdivision does not reduce the maximum levy of the city, town, or county under IC 6-1.1-18.5).
- (2) For deposit in a special fund or allocation fund created under IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and IC 36-7-30 to provide funding for debt repayment.
- (3) To fund sewer and water projects, including storm water management projects.
- (4) For police and fire pensions.
- (5) To carry out any governmental purpose for which the money is appropriated by the fiscal body of the city, town, or county. Money used under this subdivision does not reduce the property tax levy of the city, town, or county for a particular year or reduce the maximum levy of the city, town, or county under IC 6-1.1-18.5.

(g) This subsection does not apply to an entity receiving money under ~~IC 4-33-12-6(e)~~ **IC 4-33-13.5-7**. Before September 15 of each year, the treasurer of state shall determine the total amount of money distributed to an entity under IC 4-33-12-6 **(before its repeal) or IC 4-33-13.5** during the preceding state fiscal year. If the treasurer of state determines that the total amount of money distributed to an entity under IC 4-33-12-6 **(before its repeal) or IC 4-33-13.5** during the preceding state fiscal year was less than the entity's base year revenue, ~~(as determined under IC 4-33-12-6)~~ the treasurer of state shall make a supplemental distribution to the entity from taxes collected under this

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chapter and deposited into the state general fund. ~~Except as provided in subsection (i);~~ The amount of an entity's supplemental distribution is equal to:

(1) the entity's base year revenue; ~~(as determined under IC 4-33-12-6);~~ minus

(2) the sum of:

(A) the total amount of money distributed to the entity during the preceding state fiscal year under IC 4-33-12-6 **(before its repeal) or IC 4-33-13.5;** plus

(B) any amounts deducted under IC 6-3.1-20-7.

(h) This subsection applies only to a county containing a consolidated city. The county auditor shall distribute the money received by the county under subsection (e) as follows:

(1) To each city, other than a consolidated city, located in the county according to the ratio that the city's population bears to the total population of the county.

(2) To each town located in the county according to the ratio that the town's population bears to the total population of the county.

(3) After the distributions required in subdivisions (1) and (2) are made, the remainder shall be paid in equal amounts to the consolidated city and the county.

~~(i) This subsection applies only to the Indiana horse racing commission. For each state fiscal year the amount of the Indiana horse racing commission's supplemental distribution under subsection (g) must be reduced by the amount required to comply with IC 4-33-12-7(a)."~~

Page 27, line 11, delete "Deductions taken under this section".

Page 27, delete lines 12 through 14.

Page 32, delete lines 27 through 40, begin a new paragraph and insert:

"(d) If the treasurer of state determines that the total amount of money distributed to an entity under this chapter during a state fiscal year is less than the entity's base year revenue, the treasurer of state shall make a supplemental distribution to the entity under IC 4-33-13-5(g)."

Page 34, delete lines 28 through 42.

Page 35, delete lines 1 through 9.

Page 35, delete lines 14 through 42.

Delete page 36.

Page 37, delete lines 1 through 15.

Page 37, delete lines 28 through 42.

Delete pages 38 through 39.



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- Page 40, delete lines 1 through 23.
- Page 40, line 26, reset in roman "slot machine".
- Page 40, line 27, delete "gambling game".
- Page 40, line 28, delete "chip, a".
- Page 40, line 28, after "token" delete ",".
- Page 40, line 31, delete "chip, a".
- Page 40, line 31, after "token" delete ",".
- Page 40, line 34, reset in roman "slot machine".
- Page 40, line 34, delete "gambling game".
- Page 40, line 36, delete "chips,".
- Page 40, delete lines 40 through 42.
- Delete pages 41 through 47.
- Page 48, delete lines 1 through 27.
- Page 49, delete lines 2 through 5.
- Page 49, delete lines 11 through 42.
- Page 50, delete line 1.
- Page 50, delete lines 9 through 42, begin a new paragraph and insert:
- "SECTION 79. IC 4-35-8.9 IS REPEALED [EFFECTIVE JULY 1, 2013]. (Supplemental Fees).".
- Page 51, delete lines 1 through 38.
- Page 67, delete lines 14 through 42, begin a new paragraph and insert:
- "SECTION 46. IC 36-7-11.5-11, AS AMENDED BY P.L.229-2011, SECTION 266, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 11. (a) As used in this section, "fund" refers to the West Baden Springs historic hotel preservation and maintenance fund established by subsection (b).
- (b) The West Baden Springs historic hotel preservation and maintenance fund is established. The fund consists of the following:
- (1) Amounts deposited in the fund under IC 4-33-6.5-6, IC 4-33-12-6(c) (**before its repeal**), and IC 4-33-13-5(b).
 - (2) Grants and gifts that the department of natural resources receives for the fund under terms, obligations, and liabilities that the department considers appropriate.
 - (3) The one million dollar (\$1,000,000) initial fee paid to the gaming commission under IC 4-33-6.5.
 - (4) Any amount transferred to the fund upon the repeal of IC 36-7-11.5-8 (the community trust fund).
- The fund shall be administered by the department of natural resources. The expenses of administering the fund shall be paid from money in the fund.

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(c) The treasurer of state shall invest the money in the fund that is not currently needed to meet the obligations of the fund in the same manner as other public funds may be invested. The treasurer of state shall deposit in the fund the interest that accrues from the investment of the fund.

(d) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

(e) The interest accruing to the fund is annually appropriated to the department of natural resources only for the following purposes:

(1) To reimburse claims made for expenditures to maintain a qualified historic hotel, as determined by the owner of the hotel riverboat resort.

(2) To reimburse claims made for expenditures to maintain:

(A) the grounds surrounding a qualified historic hotel;

(B) supporting buildings and structures related to a qualified historic hotel; and

(C) other facilities used by the guests of the qualified historic hotel;

as determined by the owner of the hotel riverboat resort.

(f) The department of natural resources shall promptly pay each claim for a purpose described in subsection (e) to the extent of the balance of interest available in the fund, without review or approval of the project or claim under IC 14-21 or IC 36-7-11. IC 14-21-1-18 does not apply to projects or claims paid for maintenance under this section. If insufficient money is available to fully pay all of the submitted claims, the department of natural resources shall pay the claims in the order in which they are received until each claim is fully paid.

(g) Notwithstanding IC 4-9.1-1-7, IC 4-12-1-12, IC 4-13-2-18, or any other law, interest accruing to the fund may not be withheld, transferred, assigned, or reassigned to a purpose other than the reimbursement of claims under subsection (f)."

Page 68, delete lines 1 through 32.

Page 69, delete lines 6 through 28.

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 528 as reprinted February 22, 2013.)

DAVIS, Chair

Committee Vote: yeas 10, nays 3.

ES 528—LS 7381/DI 92+



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