
SENATE BILL No. 528

DIGEST OF INTRODUCED BILL

Citations Affected: IC 4-31; IC 4-33; IC 4-35; IC 6-1.1-4-31.5; IC 6-3.1-20-7; IC 6-8.1-1-1; IC 6-9-2-4.3; IC 8-18-8-5; IC 12-23-2; IC 20-26-5-22.5; IC 20-47-1; IC 36-1; IC 36-7-11.5-11; IC 36-7.5-4-16.

Synopsis: Gaming. Allows the horse racing commission (IHRC) and gaming commission (IGC) to waive certain statutory requirements and prohibitions. Authorizes the use of limited mobile gaming systems at satellite facilities. Allows the IHRC 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. Excludes the total dollar amount of wagers made by a riverboat's or racino's patrons using noncashable vouchers, coupons, electronic credits, or electronic promotions provided by the licensee or operating agent from the adjusted gross receipts of the licensee or operating agent. Authorizes riverboats to move inland to adjacent properties. Authorizes gambling games at facilities owned by a licensed owner or operating agent other than the riverboat. (Current law allows only card tournaments at sites other than the riverboat.) Replaces the riverboat admissions tax with a supplemental wagering tax. Authorizes table games at the racinos, and imposes a separate wagering tax on table games.

Effective: July 1, 2013.

Boots

January 14, 2013, read first time and referred to Committee on Public Policy.

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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.

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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 4-31-2-1.5 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2013]: **Sec. 1.5. "Approved limited mobile gaming system"**
4 **means a limited mobile gaming system approved by the Indiana**
5 **gaming commission under IC 4-35.**

6 SECTION 2. IC 4-31-2-7.5 IS ADDED TO THE INDIANA CODE
7 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
8 1, 2013]: **Sec. 7.5. "Gambling game" has the meaning set forth in**
9 **IC 4-35-2-5.**

10 SECTION 3. IC 4-31-3-9.5 IS ADDED TO THE INDIANA CODE
11 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
12 1, 2013]: **Sec. 9.5. (a) Except as provided in subsection (b), the**
13 **commission may waive application of a requirement or prohibition**
14 **set forth in this article if the commission determines that:**

- 15 (1) **the requirement or prohibition is impractical or**
- 16 **burdensome; and**
- 17 (2) **a waiver of the requirement or prohibition is in the best**



1 interest of the public and the horse racing industry in Indiana.

2 **(b) The commission may not waive the following:**

3 **(1) IC 4-31-5-1 (maximum number of organized meeting**
4 **permits).**

5 **(2) IC 4-31-5.5-3 (maximum number of satellite facilities).**

6 **(3) IC 4-31-7-2 (age restrictions).**

7 **(4) IC 4-31-9 (taxation).**

8 **(5) IC 4-31-12 (medication of race horses).**

9 **(6) IC 4-31-13 (offenses and enforcement).**

10 SECTION 4. IC 4-31-5-10 IS AMENDED TO READ AS
11 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 10. Upon receipt of an
12 application from a recognized meeting permit holder, the commission
13 may grant special permission for:

14 (1) more than nine (9) races each day; or

15 (2) race cards lost because of inclement weather or other
16 emergencies, to be made up at the rate of one (1) race each day or
17 on additional dates as granted by the commission; or

18 **(3) use of an approved limited mobile gaming system.**

19 SECTION 5. IC 4-31-5.5-6 IS AMENDED TO READ AS
20 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 6. **(a)** A permit holder
21 or group of permit holders that is authorized to operate satellite
22 facilities may accept and transmit pari-mutuel wagers on horse racing
23 at those facilities and may engage in all activities necessary to establish
24 and operate appropriate satellite wagering facilities, including the
25 following:

26 (1) Live simulcasts of horse racing conducted at the permit
27 holder's racetrack or at other racetracks. However, a satellite
28 facility operated by a permit holder may not simulcast races
29 conducted in other states on any day that is not a live racing day
30 (as defined in section 3 of this chapter) unless the satellite facility
31 also simulcasts all available races conducted in Indiana on that
32 day.

33 (2) Construction or leasing of satellite wagering facilities.

34 (3) Sale of food and beverages.

35 (4) Advertising and promotion.

36 (5) All other related activities.

37 **(b) A permit holder authorized to operate a satellite facility may**
38 **utilize an approved limited mobile gaming system to accept and**
39 **transmit:**

40 **(1) pari-mutuel wagers on horse racing; and**

41 **(2) wagers on gambling games;**

42 **at a satellite facility.**

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1 SECTION 6. IC 4-31-7-1, AS AMENDED BY P.L.233-2007,
 2 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JULY 1, 2013]: Sec. 1. (a) A person holding a permit to conduct a
 4 horse racing meeting or a license to operate a satellite facility may
 5 provide a place in the racing meeting grounds or enclosure or the
 6 satellite facility at which the person may conduct and supervise the
 7 pari-mutuel system of wagering by patrons of legal age on the horse
 8 races conducted or simulcast by the person. The person may not permit
 9 or use:

- 10 (1) another place other than that provided and designated by the
 11 person; or
 12 (2) another method or system of betting or wagering.

13 However, a permit holder licensed to conduct gambling games under
 14 IC 4-35 may permit wagering on ~~slot machines~~ **gambling games** at a
 15 racetrack as permitted by IC 4-35.

16 (b) Except as provided in section 7 of this chapter and IC 4-31-5.5,
 17 the pari-mutuel system of wagering may not be conducted on any races
 18 except the races at the racetrack, grounds, or enclosure for which the
 19 person holds a permit.

20 SECTION 7. IC 4-31-9-1.5 IS AMENDED TO READ AS
 21 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 1.5. **(a) Except as**
 22 **provided in subsection (b)**, a person that holds a permit to conduct a
 23 horse racing meeting or a permit holder licensed to operate a satellite
 24 facility shall retain the following amounts from the money withheld
 25 under section 1 of this chapter:

- 26 (1) For pari-mutuel wagers made at a permit holder's racetrack on
 27 live races, an amount equal to:
 28 (A) eight percent (8%) of the total amount of money wagered
 29 on win, place, and show pools on each racing day; plus
 30 (B) eleven and one-half percent (11.5%) of the total amount of
 31 money wagered on exotic wagering pools on each racing day.
 32 (2) For pari-mutuel wagers made at a permit holder's satellite
 33 facility on simulcasts of races originating from the permit holder's
 34 racetrack, an amount equal to:
 35 (A) ten percent (10%) of the total amount of money wagered
 36 on win, place, and show pools on each day; plus
 37 (B) thirteen and one-half percent (13.5%) of the total amount
 38 of money wagered on exotic wagering pools on each day.
 39 (3) On the simulcast of races, for the Indiana sending or Indiana
 40 receiving track or its satellite facilities, the amount to be retained,
 41 after deducting:
 42 (A) pari-mutuel tax payments owed to Indiana; and



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1 (B) the contractual obligations owed to the racetrack from
 2 which the races originated;
 3 shall be determined, subject to the approval of the commission, by
 4 one (1) or more contracts between the applicable Indiana permit
 5 holders and the applicable horsemen's association.

6 **(b) If requested in writing by an association, the commission**
 7 **may reduce the percentage that a permit holder must retain under**
 8 **subsection (a)(1), (a)(2), or (a)(3), or any combination of those**
 9 **subdivisions. The commission must find that reducing the amount**
 10 **retained by the permit holder is in the best interest of horse racing**
 11 **in Indiana before granting the association's request.**

12 SECTION 8. IC 4-31-11-11 IS AMENDED TO READ AS
 13 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 11. Each development
 14 fund consists of:

- 15 (1) breakage and outs paid into the fund under IC 4-31-9-10;
 16 (2) appropriations by the general assembly;
 17 (3) gifts;
 18 (4) stakes payments;
 19 (5) entry fees; and
 20 (6) money paid into the fund under ~~IC 4-33-12-6~~ **IC 4-35-7-12.**

21 SECTION 9. IC 4-33-2-2 IS AMENDED TO READ AS FOLLOWS
 22 [EFFECTIVE JULY 1, 2013]: Sec. 2. **(a) With respect to gaming**
 23 **operations conducted before July 1, 2013, "adjusted gross receipts"**
 24 means:

- 25 (1) the total of all cash and property (including checks received
 26 by a licensee or an operating agent), whether collected or not,
 27 received by a licensee or an operating agent from gaming
 28 operations; minus
 29 (2) the total of:
 30 (A) all cash paid out as winnings to patrons; and
 31 (B) uncollectible gaming receivables, not to exceed the lesser
 32 of:
 33 (i) a reasonable provision for uncollectible patron checks
 34 received from gaming operations; or
 35 (ii) two percent (2%) of the total of all sums, including
 36 checks, whether collected or not, less the amount paid out as
 37 winnings to patrons.

38 For purposes of this ~~section~~, **subsection**, a counter or personal check
 39 that is invalid or unenforceable under this article is considered cash
 40 received by the licensee or operating agent from gaming operations.

41 **(b) With respect to gaming operations conducted after June 30,**
 42 **2013, "adjusted gross receipts" means:**

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- 1 (1) the total of all cash and property (including checks
- 2 received by a licensee or an operating agent), whether
- 3 collected or not, received by a licensee or an operating agent
- 4 from gaming operations; minus
- 5 (2) the sum of the following:
- 6 (A) The total amount of cash paid out as winnings to
- 7 patrons.
- 8 (B) The total dollar amount of wagers made by a
- 9 riverboat's patrons using noncashable vouchers, coupons,
- 10 electronic credits, or electronic promotions provided by
- 11 the licensee or operating agent.
- 12 (C) The amount of uncollectible gaming receivables, not to
- 13 exceed the lesser of:
- 14 (i) a reasonable provision for uncollectible patron checks
- 15 received from gaming operations; or
- 16 (ii) two percent (2%) of the total of all sums, including
- 17 checks, whether collected or not, less the amount paid
- 18 out as winnings to patrons.

19 For purposes of this subsection, a counter or personal check that
 20 is invalid or unenforceable under this article is considered cash
 21 received by the licensee or operating agent from gaming
 22 operations.

23 SECTION 10. IC 4-33-2-3.5 IS ADDED TO THE INDIANA CODE
 24 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 25 1, 2013]: Sec. 3.5. (a) Except as provided in subsection (b) or (c),
 26 "base year revenue" means the amount of riverboat admission
 27 taxes that an entity received in state fiscal year 2002.

28 (b) The base year revenue of the Lake County convention and
 29 visitors bureau is equal to the product of:

- 30 (1) the amount of riverboat admissions taxes that the bureau
- 31 received in state fiscal year 2002; multiplied by
- 32 (2) nine-tenths (0.9).

33 (c) The base year revenue of the northwest Indiana law
 34 enforcement training center is equal to the product of:

- 35 (1) the amount of riverboat admissions taxes that the Lake
- 36 County convention and visitors bureau received in state fiscal
- 37 year 2002; multiplied by
- 38 (2) one-tenth (0.1).

39 SECTION 11. IC 4-33-2-17, AS AMENDED BY P.L.15-2011,
 40 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 JULY 1, 2013]: Sec. 17. "Riverboat" means any of the following on
 42 which lawful gambling is authorized under this article:

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1 (1) A self-propelled excursion boat located in a county described
 2 in IC 4-33-1-1(1) or IC 4-33-1-1(2) that complies with
 3 IC 4-33-6-6(a).

4 (2) A casino located in a historic hotel district.

5 (3) A permanently moored craft operating from a county
 6 described in IC 4-33-1-1(1) or IC 4-33-1-1(2).

7 **(4) An inland casino operating under IC 4-33-6-24.**

8 SECTION 12. IC 4-33-2-17.5 IS REPEALED [EFFECTIVE JULY
 9 1, 2013]. ~~Sec. 17.5. "Slot machine taxes" means the taxes imposed~~
 10 ~~under IC 4-35-8-1 on the adjusted gross receipts of gambling games~~
 11 ~~conducted under IC 4-35.~~

12 SECTION 13. IC 4-33-2-20 IS ADDED TO THE INDIANA CODE
 13 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 14 1, 2013]: **Sec. 20. "Home" means the city or county that is**
 15 **designated as the home of a riverboat by IC 4-33-9-17.**

16 SECTION 14. IC 4-33-4-1 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 1. (a) The commission
 18 has the following powers and duties for the purpose of administering,
 19 regulating, and enforcing the system of riverboat gambling established
 20 under this article:

21 (1) All powers and duties specified in this article.

22 (2) All powers necessary and proper to fully and effectively
 23 execute this article.

24 (3) Jurisdiction and supervision over the following:

25 (A) All riverboat gambling operations in Indiana.

26 (B) All persons on riverboats where gambling operations are
 27 conducted.

28 (4) Investigate and reinvestigate applicants and license holders
 29 and determine the eligibility of applicants for licenses or
 30 operating agent contracts.

31 (5) Select among competing applicants the applicants that
 32 promote the most economic development in a home dock area and
 33 that best serve the interests of the citizens of Indiana.

34 (6) Take appropriate administrative enforcement or disciplinary
 35 action against a licensee or an operating agent.

36 (7) Investigate alleged violations of this article.

37 (8) Establish fees for licenses issued under this article.

38 (9) Adopt appropriate standards for the design, appearance,
 39 aesthetics, and construction for riverboats and facilities.

40 (10) Conduct hearings.

41 (11) Issue subpoenas for the attendance of witnesses and
 42 subpoenas duces tecum for the production of books, records, and

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- 1 other relevant documents.
 2 (12) Administer oaths and affirmations to the witnesses.
 3 (13) Prescribe a form to be used by an operating agent or a
 4 licensee involved in the ownership or management of gambling
 5 operations as an application for employment by potential
 6 employees.
 7 (14) Revoke, suspend, or renew licenses issued under this article.
 8 (15) Hire employees to gather information, conduct
 9 investigations, and carry out other tasks under this article.
 10 (16) Take any reasonable or appropriate action to enforce this
 11 article.

12 (b) Applicants and license holders shall reimburse the commission
 13 for costs related to investigations and reinvestigations conducted under
 14 subsection (a)(4).

15 SECTION 15. IC 4-33-4-1.5 IS ADDED TO THE INDIANA CODE
 16 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 17 1, 2013]: **Sec. 1.5. (a) Except as provided in subsection (b), the
 18 commission may waive application of a requirement or prohibition
 19 set forth in this article if the commission determines that:**

- 20 (1) the requirement or prohibition is impractical or
 21 burdensome; and
 22 (2) a waiver of the requirement or prohibition is in the best
 23 interest of the public and gaming industry in Indiana.

24 **(b) The commission may not waive the following:**

- 25 (1) IC 4-33-6-1 (the number and location of riverboats
 26 licensed under this article).
 27 (2) IC 4-33-6.5-1 (maximum number of operating agent
 28 contracts).
 29 (3) IC 4-33-10 (crimes and penalties).
 30 (4) IC 4-33-12.5 (tax distributions in certain municipalities).
 31 (4) IC 4-33-13 (wagering taxes).
 32 (5) IC 4-33-13.5 (supplemental wagering taxes).

33 SECTION 16. IC 4-33-4-3.5, AS AMENDED BY P.L.170-2005,
 34 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2013]: **Sec. 3.5. (a)** The commission shall employ gaming
 36 agents to perform the duties imposed by this chapter.

37 **(b) Except as provided in subsection (c),** the licensed owners and
 38 operating agents shall, in the manner prescribed by the rules of the
 39 commission, reimburse the commission for:

- 40 (1) the training expenses incurred to train gaming agents;
 41 (2) the salaries and other expenses of staff required to support the
 42 gaming agents; and

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1 (3) the salaries and other expenses of the gaming agents required
 2 to be present during the time gambling operations are conducted
 3 on a riverboat.

4 **(c) A licensed owner or operating agent is not required to**
 5 **reimburse the commission for worker's compensation expenses**
 6 **incurred under IC 4-33-4.5-3, unless the gaming agent's injury or**
 7 **death resulted in whole or part from the negligence of the licensed**
 8 **owner or operating agent.**

9 SECTION 17. IC 4-33-4-13, AS AMENDED BY P.L.15-2011,
 10 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2013]: Sec. 13. (a) This section does not apply to a riverboat:

12 (1) located in a historic hotel district; or

13 (2) described in IC 4-33-2-17(4).

14 (b) After consulting with the United States Army Corps of
 15 Engineers, the commission may do the following:

16 (1) Determine the waterways that are navigable waterways for
 17 purposes of this article.

18 (2) Determine the navigable waterways that are suitable for the
 19 operation of riverboats under this article.

20 (3) Approve a plan submitted under IC 4-33-6-23 for:

21 (A) the construction of a new permanently moored craft; or

22 (B) the conversion of a self-propelled excursion boat into a
 23 permanently moored craft.

24 (c) In determining the navigable waterways on which riverboats may
 25 operate, the commission shall do the following:

26 (1) Obtain any required approvals from the United States Army
 27 Corps of Engineers for the operation of riverboats on those
 28 waterways.

29 (2) Consider the economic benefit that riverboat gambling
 30 provides to Indiana.

31 (3) Seek to ensure that all regions of Indiana share in the
 32 economic benefits of riverboat gambling.

33 SECTION 18. IC 4-33-4-17 IS AMENDED TO READ AS
 34 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 17. (a) The commission
 35 shall decide promptly and in reasonable order all license applications.

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

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

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

42 ~~(c) (b) A party aggrieved by an action of the commission denying,~~

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1 suspending, revoking, restricting, or refusing the renewal of a license
 2 may request a hearing before the commission. A request for a hearing
 3 must be made to the commission in writing not more than ten (10) days
 4 after service of notice of the action of the commission.

5 ~~(d)~~ (c) The commission shall serve notice of the commission's
 6 actions to a party by personal delivery or by certified mail. Notice
 7 served by certified mail is considered complete on the business day
 8 following the date of the mailing.

9 ~~(e)~~ (d) The commission shall conduct all requested hearings
 10 promptly and in reasonable order.

11 SECTION 19. IC 4-33-4-21.2 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 21.2. (a) The Indiana
 13 gaming commission shall require a licensed owner or an operating
 14 agent to conspicuously display the number of the toll free telephone
 15 line described in ~~IC 4-33-12-6~~ **IC 4-33-13.5-10** in the following
 16 locations:

- 17 (1) On each admission ticket to a riverboat if tickets are issued.
- 18 (2) On a poster or placard that is on display in a public area of
 19 each riverboat where gambling games are conducted.

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

- 22 (1) maintained by the division of mental health and addiction
 23 under IC 12-23-1-6; and
- 24 (2) funded by the addiction services fund established by
 25 IC 12-23-2-2.

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

28 SECTION 20. IC 4-33-5-1 IS AMENDED TO READ AS
 29 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 1. An applicant for a
 30 license or an operating agent contract under this article must provide
 31 the following information to the commission:

- 32 (1) The name, business address, and business telephone number
 33 of the applicant.
- 34 (2) An identification of the applicant.
- 35 (3) The following information for an applicant that is not an
 36 individual:
 - 37 (A) The state of incorporation or registration.
 - 38 (B) The names of all corporate officers.
 - 39 (C) The identity of the following:
 - 40 (i) Any person in which the applicant has an equity interest
 41 of at least one percent (1%) of all shares. The identification
 42 must include the state of incorporation or registration if

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- 1 applicable. However, an applicant that has a pending
 2 registration statement filed with the Securities and Exchange
 3 Commission is not required to provide information under
 4 this item.
- 5 (ii) The shareholders or participants of the applicant. An
 6 applicant that has a pending registration statement filed with
 7 the Securities and Exchange Commission is required to
 8 provide only the names of persons holding an interest of
 9 more than one percent (1%) of all shares.
- 10 (4) An identification of any business, including the state of
 11 incorporation or registration if applicable, in which an applicant
 12 or the spouse or children of an applicant has an equity interest of
 13 more than one percent (1%) of all shares.
- 14 (5) If the applicant has been indicted, been convicted, pleaded
 15 guilty or nolo contendere, or forfeited bail concerning a criminal
 16 offense other than a traffic violation under the laws of any
 17 jurisdiction. The applicant must include the following information
 18 under this subdivision:
- 19 (A) The name and location of the following:
- 20 (i) The court.
- 21 (ii) The arresting agency.
- 22 (iii) The prosecuting agency.
- 23 (B) The case number.
- 24 (C) The date and type of offense.
- 25 (D) The disposition of the case.
- 26 (E) The location and length of incarceration.
- 27 (6) If the applicant has had a license or certificate issued by a
 28 licensing authority in Indiana or any other jurisdiction denied,
 29 restricted, suspended, revoked, or not renewed. An applicant must
 30 provide the following information under this subdivision:
- 31 (A) A statement describing the facts and circumstances
 32 concerning the denial, restriction, suspension, revocation, or
 33 nonrenewal.
- 34 (B) The date each action described in clause (A) was taken.
- 35 (C) The reason each action described in clause (A) was taken.
- 36 (7) If the applicant has:
- 37 (A) filed or had filed against the applicant a proceeding in
 38 bankruptcy; or
- 39 (B) been involved in a formal process to adjust, defer,
 40 suspend, or work out the payment of a debt;
 41 including the date of filing, the name and location of the court,
 42 and the case and number of the disposition.

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- 1 (8) If the applicant has filed or been served with a complaint or
- 2 notice filed with a public body concerning:
- 3 (A) a delinquency in the payment of; or
- 4 (B) a dispute over a filing concerning the payment of;
- 5 a tax required under federal, state, or local law, including the
- 6 amount, type of tax, the taxing agency, and times involved.
- 7 (9) A statement listing the names and titles of public officials or
- 8 officers of units of government and relatives of the public officials
- 9 or officers who directly or indirectly:
- 10 (A) have a financial interest in;
- 11 (B) have a beneficial interest in;
- 12 (C) are the creditors of;
- 13 (D) hold a debt instrument issued by; or
- 14 (E) have an interest in a contractual or service relationship
- 15 with;
- 16 an applicant.
- 17 (10) If an applicant for an operating agent contract or an owner's
- 18 or a supplier's license has directly or indirectly made a political
- 19 contribution, loan, donation, or other payment to a candidate or an
- 20 office holder in Indiana not more than five (5) years before the
- 21 date the applicant filed the application. An applicant must provide
- 22 information concerning the amount and method of a payment
- 23 described in this subdivision.
- 24 (11) The name and business telephone number of the attorney
- 25 who will represent the applicant in matters before the
- 26 commission.
- 27 (12) A description of a proposed or an approved riverboat gaming
- 28 operation, including the following information:
- 29 (A) The type of ~~boat~~ **riverboat**.
- 30 (B) The **site or** home dock location **of the riverboat**.
- 31 (C) The expected economic benefit to local communities.
- 32 (D) The anticipated or actual number of employees.
- 33 (E) Any statements from the applicant concerning compliance
- 34 with federal and state affirmative action guidelines.
- 35 (F) Anticipated or actual admissions.
- 36 (G) Anticipated or actual adjusted gross gaming receipts.
- 37 (13) A description of the product or service to be supplied by the
- 38 applicant if the applicant has applied for a supplier's license.
- 39 (14) The following information from each licensee or operating
- 40 agent involved in the ownership or management of gambling
- 41 operations:
- 42 (A) An annual balance sheet.

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- 1 (B) An annual income statement.
- 2 (C) A list of the stockholders or other persons having at least
- 3 a one percent (1%) beneficial interest in the gambling
- 4 activities of the person who has been issued the owner's
- 5 license or operating agent contract.
- 6 (D) Any other information the commission considers
- 7 necessary for the effective administration of this article.

8 SECTION 21. IC 4-33-5-2, AS AMENDED BY P.L.125-2006,
 9 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 JULY 1, 2013]: Sec. 2. Notwithstanding any other law, upon written
 11 request from a person, the commission shall provide the following
 12 information to the person:

- 13 (1) Except as provided in section 1.5 of this chapter, the
- 14 information provided under section 1 of this chapter concerning
- 15 a licensee or an applicant.
- 16 (2) The amount of the wagering tax and ~~admission~~ **supplemental**
- 17 **wagering** tax paid daily to the state by a licensed owner or an
- 18 operating agent.
- 19 (3) A copy of a letter providing the reasons for the denial of an
- 20 owner's license or an operating agent's contract.
- 21 (4) A copy of a letter providing the reasons for the commission's
- 22 refusal to allow an applicant to withdraw the applicant's
- 23 application.

24 SECTION 22. IC 4-33-6-1, AS AMENDED BY P.L.137-2012,
 25 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2013]: Sec. 1. (a) The commission may issue to a person a
 27 license to own a riverboat subject to the numerical and geographical
 28 limitation of owner's licenses under this section, section 3.5 of this
 29 chapter, and IC 4-33-4-17. However, not more than ten (10) owner's
 30 licenses may be in effect at any time. Except as provided in subsection
 31 (b), those ten (10) licenses are as follows:

- 32 (1) Two (2) licenses for a riverboat that operates from the city of
- 33 Gary.
- 34 (2) One (1) license for a riverboat that operates from the city of
- 35 Hammond.
- 36 (3) One (1) license for a riverboat that operates from the city of
- 37 East Chicago.
- 38 (4) One (1) license for a city located in the counties described
- 39 under IC 4-33-1-1(1). This license may not be issued to a city
- 40 described in subdivisions (1) through (3).
- 41 (5) A total of five (5) licenses for riverboats that operate upon the
- 42 Ohio River from the following counties:

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- 1 (A) Vanderburgh County.
- 2 (B) Harrison County.
- 3 (C) Switzerland County.
- 4 (D) Ohio County.
- 5 (E) Dearborn County.

6 The commission may not issue a license to an applicant if the
 7 issuance of the license would result in more than one (1) riverboat
 8 operating from a county described in this subdivision:

9 (b) If a city described in subsection (a)(2) or (a)(3) conducts two (2)
 10 elections under section 20 of this chapter, and the voters of the city do
 11 not vote in favor of permitting riverboat gambling at either of those
 12 elections, the license assigned to that city under subsection (a)(2) or
 13 (a)(3) may be issued to any city that:

- 14 (1) does not already have a riverboat operating from the city; and
- 15 (2) is located in a county described in IC 4-33-1-1(1).

16 (c) In addition to its power to issue owner's licenses under
 17 subsection (a), the commission may also enter into a contract under
 18 IC 4-33-6.5 with respect to the operation of one (1) riverboat on behalf
 19 of the commission in a historic hotel district.

20 (d) A person holding an owner's license may not move the
 21 person's riverboat from the county in which the riverboat was docked
 22 on January 1, 2007, to any other county.

23 SECTION 23. IC 4-33-6-4 IS AMENDED TO READ AS
 24 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 4. (a) In determining
 25 whether to grant an owner's license to an applicant, the commission
 26 shall consider the following:

- 27 (1) The character, reputation, experience, and financial integrity
 28 of the following:
 - 29 (A) The applicant.
 - 30 (B) A person that:
 - 31 (i) directly or indirectly controls the applicant; or
 - 32 (ii) is directly or indirectly controlled by the applicant or by
 33 a person that directly or indirectly controls the applicant.
- 34 (2) The facilities or proposed facilities for the conduct of
 35 riverboat gambling.
- 36 (3) The highest prospective total revenue to be collected by the
 37 state from the conduct of riverboat gambling.
- 38 (4) The good faith affirmative action plan of each applicant to
 39 recruit, train, and upgrade minorities in all employment
 40 classifications.
- 41 (5) The financial ability of the applicant to purchase and maintain
 42 adequate liability and casualty insurance.

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- 1 (6) If the applicant has adequate capitalization to provide and
- 2 maintain a riverboat for the duration of the license.
- 3 (7) The extent to which the applicant exceeds or meets other
- 4 standards adopted by the commission.
- 5 **(b) This subsection does not apply to:**
- 6 **(1) a licensed owner constructing a new riverboat under**
- 7 **section 24 of this chapter; or**
- 8 **(2) a person applying for an owner's license to assume control**
- 9 **of a riverboat operating from a dock previously approved by**
- 10 **the commission.**

11 In an application for an owner's license, the applicant must submit to
 12 the commission a proposed design of the riverboat and the dock. The
 13 commission may not grant a license to an applicant if the commission
 14 determines that it will be difficult or unlikely for the riverboat to depart
 15 from the dock.

16 SECTION 24. IC 4-33-6-5 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 5. In an application for
 18 an owner's license, the applicant must state:

- 19 (1) the dock at which the riverboat is based and the navigable
- 20 waterway on which the riverboat will operate; **or**
- 21 **(2) in the case of an application for an owner's license to own**
- 22 **and operate an inland casino under section 24 of this chapter,**
- 23 **the site of the inland casino.**

24 SECTION 25. IC 4-33-6-6, AS AMENDED BY P.L.15-2011,
 25 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2013]: Sec. 6. (a) Except as provided in subsection (c) **or (d),**
 27 a riverboat that operates in a county described in IC 4-33-1-1(1) or
 28 IC 4-33-1-1(2) must:

- 29 (1) have either:
- 30 (A) a valid certificate of inspection from the United States
- 31 Coast Guard for the carrying of at least five hundred (500)
- 32 passengers; or
- 33 (B) a valid certificate of compliance with marine structural and
- 34 life safety standards determined by the commission; and
- 35 (2) be at least one hundred fifty (150) feet in length.

36 (b) This subsection applies only to a riverboat that operates on the
 37 Ohio River. A riverboat must replicate, as nearly as possible, historic
 38 Indiana steamboat passenger vessels of the nineteenth century.
 39 However, steam propulsion or overnight lodging facilities are not
 40 required under this subsection.

41 (c) A riverboat described in IC 4-33-2-17(3) must have a valid
 42 certificate of compliance with the marine structural and life safety

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1 standards determined by the commission under IC 4-33-4-13.5 for a
2 permanently moored craft.

3 **(d) A riverboat constructed under section 24 of this chapter**
4 **must comply with all applicable building codes and any safety**
5 **requirements imposed by the commission.**

6 SECTION 26. IC 4-33-6-10 IS AMENDED TO READ AS
7 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 10. (a) An owner's
8 license issued under this chapter permits the holder to own and operate
9 one (1) riverboat and equipment for each license.

10 (b) The holder of an owner's license issued under this chapter may
11 implement flexible scheduling for the operation of the holder's
12 riverboat under section 21 of this chapter.

13 (c) **Except as provided in subsections (d) and (e),** an owner's
14 license issued under this chapter must specify the place where the
15 riverboat must operate and dock. ~~However,~~

16 (d) The commission may permit ~~the~~ a riverboat to dock at a
17 temporary dock in the applicable city for a specific period of time not
18 to exceed one (1) year after the owner's license is issued.

19 (e) **An owner's license issued with respect to a riverboat**
20 **constructed under section 24 of this chapter must specify the site**
21 **of the riverboat.**

22 ~~(f)~~ (f) An owner's initial license expires five (5) years after the
23 effective date of the license.

24 SECTION 27. IC 4-33-6-24 IS ADDED TO THE INDIANA CODE
25 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
26 1, 2013]: Sec. 24. (a) **For purposes of this section, property is**
27 **considered to be adjacent to a riverboat dock site even if it is**
28 **separated from the dock site by a public road.**

29 (b) **A licensed owner may relocate the licensed owner's gaming**
30 **operations from a docked riverboat to an inland casino if the**
31 **following conditions are met:**

32 (1) **The casino is located on property adjacent to the dock site**
33 **of the licensed owner's riverboat.**

34 (2) **The casino complies with all applicable building codes and**
35 **any safety requirements imposed by the commission.**

36 (c) **A licensed owner may not simultaneously conduct gaming**
37 **operations at an inland casino and a docked riverboat.**

38 (d) **A licensed owner is not required to obtain the commission's**
39 **approval before relocating the licensed owner's gaming operations**
40 **under this section. The commission may not impose a fee for the**
41 **privilege of relocating a gaming operation under this section.**

42 SECTION 28. IC 4-33-6.5-5, AS AMENDED BY P.L.234-2007,

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1 SECTION 278, IS AMENDED TO READ AS FOLLOWS
2 [EFFECTIVE JULY 1, 2013]: Sec. 5. After selecting the most
3 appropriate operating agent applicant, the commission may enter into
4 an operating agent contract with the person. The operating agent
5 contract must comply with this article and include the following terms
6 and conditions:

7 (1) The operating agent must pay a nonrefundable initial fee of
8 one million dollars (\$1,000,000) to the commission. The fee must
9 be deposited by the commission into the West Baden Springs
10 historic hotel preservation and maintenance fund established by
11 IC 36-7-11.5-11(b).

12 (2) The operating agent must post a bond as required in section 6
13 of this chapter.

14 (3) The operating agent must implement flexible scheduling.

15 (4) The operating agent must locate the riverboat in a historic
16 hotel district at a location approved by the commission.

17 (5) The operating agent must comply with any requirements
18 concerning the exterior design of the riverboat that are approved
19 by the commission.

20 (6) Notwithstanding any law limiting the maximum length of
21 contracts:

22 (A) the initial term of the contract may not exceed twenty (20)
23 years; and

24 (B) any renewal or extension period permitted under the
25 contract may not exceed twenty (20) years.

26 (7) The operating agent must collect and remit all taxes under
27 ~~IC 4-33-12~~ and IC 4-33-13 and **IC 4-33-13.5**.

28 (8) The operating agent must comply with the restrictions on the
29 transferability of the operating agent contract under section 12 of
30 this chapter.

31 SECTION 29. IC 4-33-9-1, AS AMENDED BY P.L.15-2011,
32 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
33 JULY 1, 2013]: Sec. 1. Gambling may be conducted ~~on a riverboat or~~
34 ~~in a facility in which a card tournament approved under section 10.5 of~~
35 ~~this chapter is conducted by:~~

36 (1) a licensed owner;

37 (2) an operating agent; or

38 (3) a trustee in accordance with IC 4-33-21;

39 **on a riverboat or in a facility approved under section 10.5 of this**
40 **chapter.**

41 SECTION 30. IC 4-33-9-10, AS AMENDED BY P.L.15-2011,
42 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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1 JULY 1, 2013]: Sec. 10. (a) Wagers may be received only from a
 2 person present on a riverboat or in a facility ~~in which a card tournament~~
 3 approved under section 10.5 of this chapter. ~~is conducted.~~

4 (b) A person present on a riverboat or in a facility ~~in which a card~~
 5 ~~tournament~~ approved under section 10.5 of this chapter ~~is conducted~~
 6 may not place or attempt to place a wager on behalf of another person
 7 who is not present on the riverboat or in the facility. ~~during the~~
 8 ~~approved card tournament.~~

9 SECTION 31. IC 4-33-9-10.5, AS ADDED BY P.L.15-2011,
 10 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2013]: Sec. 10.5. (a) A licensed owner or an operating agent
 12 may apply to the commission for approval to conduct ~~card tournaments~~
 13 **gambling games** at a facility other than the riverboat on which the
 14 licensed owner or operating agent is authorized to conduct gambling
 15 games under this article.

16 (b) The application must specify the facility in which the licensed
 17 owner or operating agent will conduct ~~the card tournament~~ **gambling**
 18 **games** if the application is approved. The facility must be in a hotel or
 19 other permanent structure that is:

20 (1) owned or leased by the licensed owner or operating agent; and

21 (2) located on land that is adjacent to:

22 (A) the dock to which the applicant's riverboat is moored; or

23 (B) the land on which the applicant's riverboat is situated, in

24 the case of an application submitted by an operating agent **or**

25 **the licensed owner of a riverboat relocated to an inland**
 26 **location under IC 4-33-6-24.**

27 (c) The application must be submitted on a form prescribed by the
 28 commission. ~~The application must state the:~~

29 (1) ~~date;~~

30 (2) ~~time;~~

31 (3) ~~place; and~~

32 (4) ~~nature;~~

33 ~~of the proposed card tournament.~~ The commission may require the
 34 applicant to submit any ~~additional~~ information relevant to the
 35 commission's consideration of the application.

36 (d) As a condition of its approval, the commission may impose upon
 37 the applicant any requirement that the commission determines is
 38 necessary to protect the credibility and integrity of gambling operations
 39 authorized by this article.

40 SECTION 32. IC 4-33-9-15 IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 15. (a) All tokens,
 42 chips, or electronic cards that are used to make wagers must be

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

9 SECTION 33. IC 4-33-9-17 IS ADDED TO THE INDIANA CODE
 10 AS A **NEW SECTION TO READ AS FOLLOWS** [EFFECTIVE JULY
 11 1, 2013]: **Sec. 17. The following are designated as the homes of each**
 12 **riverboat operating under this article:**

- 13 (1) **The city in which a riverboat is docked or located if the**
 14 **riverboat is docked or located in:**
- 15 (A) **a city adjacent to Lake Michigan; or**
- 16 (B) **the largest city of a county adjacent to the Ohio River.**
- 17 (2) **The county in which a riverboat is docked or located if the**
 18 **riverboat is docked or located in a county that is adjacent to**
 19 **the Ohio River, but not docked or located in the largest city of**
 20 **that county.**
- 21 (3) **The county in which the riverboat is located if the**
 22 **riverboat is located in a historic hotel district.**

23 SECTION 34. IC 4-33-11-2 IS AMENDED TO READ AS
 24 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 2. An appeal of a final
 25 rule or order of the commission may be commenced under IC 4-21.5 in
 26 the circuit court of the county containing the dock ~~where or site of the~~
 27 riverboat. ~~is based.~~

28 SECTION 35. IC 4-33-12 IS REPEALED [EFFECTIVE JULY 1,
 29 2013]. (Admission Taxes).

30 SECTION 36. IC 4-33-12.5-6, AS ADDED BY P.L.214-2005,
 31 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JULY 1, 2013]: Sec. 6. (a) ~~The Lake County described in~~
 33 ~~IC 4-33-12-6(d)~~ shall distribute twenty-five percent (25%) of the:

- 34 (1) ~~admissions tax revenue received by the county under~~
 35 ~~IC 4-33-12-6(d)(2); and~~
- 36 (2) **(1) supplemental distributions received under IC 4-33-13-5(g);**
 37 **and**
- 38 **(2) supplemental wagering tax revenue received by the county**
 39 **under IC 4-33-13.5;**
- 40 to the eligible municipalities.

41 (b) The amount that shall be distributed by the county to each
 42 eligible municipality under subsection (a) is based on the eligible

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1 municipality's proportionate share of the total population of all eligible
2 municipalities. The most current certified census information available
3 shall be used to determine an eligible municipality's proportionate
4 share under this subsection. The determination of proportionate shares
5 under this subsection shall be modified under the following conditions:

6 (1) The certification from any decennial census completed by the
7 United States Bureau of the Census.

8 (2) Submission by one (1) or more eligible municipalities of a
9 certified special census commissioned by an eligible municipality
10 and performed by the United States Bureau of the Census.

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

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

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

17 SECTION 37. IC 4-33-12.5-7, AS ADDED BY P.L.214-2005,
18 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
19 JULY 1, 2013]: Sec. 7. The county shall make payments under this
20 chapter directly to each eligible municipality. The county shall make
21 payments to the eligible municipalities not more than thirty (30) days
22 after the county receives the quarterly distribution of ~~admission tax~~
23 ~~revenue under IC 4-33-12-6~~ or **supplemental wagering tax revenue**
24 **under IC 4-33-13.5** or the supplemental distributions received under
25 IC 4-33-13-5(g) from the state.

26 SECTION 38. IC 4-33-13-1 IS AMENDED TO READ AS
27 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 1. (a) This section does
28 not apply to a riverboat that has implemented flexible scheduling under
29 IC 4-33-6-21.

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

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

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

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

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

4 SECTION 39. IC 4-33-13-1.5, AS AMENDED BY P.L.233-2007,
5 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
6 JULY 1, 2013]: Sec. 1.5. (a) This section applies only to a riverboat
7 that has implemented flexible scheduling under IC 4-33-6-21 or
8 IC 4-33-6.5.

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

11 (1) Fifteen percent (15%) of the first twenty-five million dollars
12 (\$25,000,000) of adjusted gross receipts received during the
13 period beginning July 1 of each year and ending June 30 of the
14 following year.

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

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

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

30 (5) Thirty-five percent (35%) of all adjusted gross receipts in
31 excess of one hundred fifty million dollars (\$150,000,000) but not
32 exceeding six hundred million dollars (\$600,000,000) received
33 during the period beginning July 1 of each year and ending June
34 30 of the following year.

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

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

42 (d) The department may require payment under this section to be

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1 made by electronic funds transfer (as defined in IC 4-8.1-2-7(f)).

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

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

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

16 (h) If a riverboat:

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

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

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

25 SECTION 40. IC 4-33-13-5, AS AMENDED BY P.L.119-2012,
26 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
27 JULY 1, 2013]: Sec. 5. (a) This subsection does not apply to tax
28 revenue remitted by an operating agent operating a riverboat in a
29 historic hotel district. After funds are appropriated under section 4 of
30 this chapter, each month the treasurer of state shall distribute the tax
31 revenue deposited in the state gaming fund under this chapter to the
32 following:

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

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

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

42 (i) a city described in ~~IC 4-33-12-6(b)(1)(A)~~; **riverboat**

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1 **located in Dearborn County, Lake County, LaPorte**
 2 **County, Ohio County, or Vanderburgh County;** or

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

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

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

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

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

27 (2) Nineteen percent (19%) shall be paid to the West Baden
 28 Springs historic hotel preservation and maintenance fund
 29 established by IC 36-7-11.5-11(b). However, at any time the
 30 balance in that fund exceeds twenty million dollars
 31 (\$20,000,000), the amount described in this subdivision shall be
 32 paid to the state general fund.

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

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

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

42 (B) At least twelve and five-tenths percent (12.5%) of the

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1 taxes imposed on adjusted gross receipts received after June
 2 30, 2010, must be transferred to the Orange County
 3 development commission established by IC 36-7-11.5-3.5.
 4 (5) Nine percent (9%) shall be paid to the county treasurer of the
 5 county in which the riverboat is located. The county treasurer
 6 shall distribute the money received under this subdivision as
 7 follows:
 8 (A) Twenty-two and twenty-five hundredths percent (22.25%)
 9 shall be quarterly distributed to the county treasurer of a
 10 county having a population of more than forty thousand
 11 (40,000) but less than forty-two thousand (42,000) for
 12 appropriation by the county fiscal body after receiving a
 13 recommendation from the county executive. The county fiscal
 14 body for the receiving county shall provide for the distribution
 15 of the money received under this clause to one (1) or more
 16 taxing units (as defined in IC 6-1.1-1-21) in the county under
 17 a formula established by the county fiscal body after receiving
 18 a recommendation from the county executive.
 19 (B) Twenty-two and twenty-five hundredths percent (22.25%)
 20 shall be quarterly distributed to the county treasurer of a
 21 county having a population of more than ten thousand seven
 22 hundred (10,700) but less than twelve thousand (12,000) for
 23 appropriation by the county fiscal body after receiving a
 24 recommendation from the county executive. The county fiscal
 25 body for the receiving county shall provide for the distribution
 26 of the money received under this clause to one (1) or more
 27 taxing units (as defined in IC 6-1.1-1-21) in the county under
 28 a formula established by the county fiscal body after receiving
 29 a recommendation from the county executive.
 30 (C) Fifty-five and five-tenths percent (55.5%) shall be retained
 31 by the county in which the riverboat is located for
 32 appropriation by the county fiscal body after receiving a
 33 recommendation from the county executive.
 34 (6) Five percent (5%) shall be paid to a town having a population
 35 of more than two thousand (2,000) but less than three thousand
 36 five hundred (3,500) located in a county having a population of
 37 more than nineteen thousand five hundred (19,500) but less than
 38 twenty thousand (20,000). At least forty percent (40%) of the
 39 taxes received by a town under this subdivision must be
 40 transferred to the school corporation in which the town is located.
 41 (7) Five percent (5%) shall be paid to a town having a population
 42 of more than three thousand five hundred (3,500) located in a

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

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

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

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

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

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

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

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

39 (e) Before August 15 of each year, the treasurer of state shall
 40 distribute the wagering taxes set aside for revenue sharing under
 41 subsection (a)(1) to the county treasurer of each county that does not
 42 have a riverboat according to the ratio that the county's population

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1 bears to the total population of the counties that do not have a
2 riverboat. Except as provided in subsection (h), the county auditor shall
3 distribute the money received by the county under this subsection as
4 follows:

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

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

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

29 (g) This subsection does not apply to an entity receiving money
30 under ~~IC 4-33-12-6(e)~~. **IC 4-33-13.5-7**. Before September 15 of each
31 year, the treasurer of state shall determine the total amount of money
32 distributed to an entity under IC 4-33-12-6 **(before its repeal) or**
33 **IC 4-33-13.5** during the preceding state fiscal year. If the treasurer of
34 state determines that the total amount of money distributed to an entity
35 under IC 4-33-12-6 **(before its repeal) or IC 4-33-13.5** during the
36 preceding state fiscal year was less than the entity's base year revenue,
37 ~~(as determined under IC 4-33-12-6)~~ the treasurer of state shall make a
38 supplemental distribution to the entity from taxes collected under this
39 chapter and deposited into the state general fund. Except as provided
40 in subsection (i), the amount of an entity's supplemental distribution is
41 equal to:

- 42 (1) the entity's base year revenue; ~~(as determined under~~

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- 1 ~~IC 4-33-12-6~~; minus
- 2 (2) the sum of:
- 3 (A) the total amount of money distributed to the entity during
- 4 the preceding state fiscal year under IC 4-33-12-6 **(before its**
- 5 **repeal) or IC 4-33-13.5**; plus
- 6 (B) any amounts deducted under IC 6-3.1-20-7.
- 7 (h) This subsection applies only to a county containing a
- 8 consolidated city. The county auditor shall distribute the money
- 9 received by the county under subsection (e) as follows:
- 10 (1) To each city, other than a consolidated city, located in the
- 11 county according to the ratio that the city's population bears to the
- 12 total population of the county.
- 13 (2) To each town located in the county according to the ratio that
- 14 the town's population bears to the total population of the county.
- 15 (3) After the distributions required in subdivisions (1) and (2) are
- 16 made, the remainder shall be paid in equal amounts to the
- 17 consolidated city and the county.
- 18 (i) ~~This subsection applies only to the Indiana horse racing~~
- 19 ~~commission. For each state fiscal year the amount of the Indiana horse~~
- 20 ~~racing commission's supplemental distribution under subsection (g)~~
- 21 ~~must be reduced by the amount required to comply with~~
- 22 ~~IC 4-33-12-7(a).~~
- 23 SECTION 41. IC 4-33-13.5 IS ADDED TO THE INDIANA CODE
- 24 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
- 25 JULY 1, 2013]:
- 26 **Chapter 13.5. Supplemental Wagering Tax**
- 27 **Sec. 1. This chapter applies to the adjusted gross receipts**
- 28 **received from wagering on gambling games after June 30, 2013.**
- 29 **Sec. 2. A supplemental wagering tax is imposed on the adjusted**
- 30 **gross receipts received from gambling games authorized under this**
- 31 **article at the rate of two and five-tenths percent (2.5%) of the**
- 32 **amount of the adjusted gross receipts.**
- 33 **Sec. 3. (a) The licensed owner shall remit the tax imposed by this**
- 34 **chapter to the department before the close of the business day**
- 35 **following the day the wagers are made.**
- 36 (b) The department may require payment under this section to
- 37 be made by electronic funds transfer (as defined in IC 4-8.1-2-7(e)).
- 38 (c) If the department requires taxes to be remitted under this
- 39 chapter through electronic funds transfer, the department may
- 40 allow the licensed owner to file a monthly report to reconcile the
- 41 amounts remitted to the department.
- 42 (d) The department may allow taxes remitted under this section

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1 to be reported on the same form used for taxes paid under
2 IC 4-33-13.

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

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

7 **(b)** Subject to section 13 of this chapter, the treasurer of state
8 shall quarterly pay the following amounts of the supplemental
9 wagering tax remitted by a licensed owner:

10 **(1)** Thirty-three and thirty-three hundredths percent
11 (33.33%) to the city in which the riverboat is located if the
12 city is located in Dearborn County, LaPorte County, Ohio
13 County, or Vanderburgh County.

14 **(2)** Thirty-three and thirty-three hundredths percent
15 (33.33%) to the county in which the riverboat is located.

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

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

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

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

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

30 **Sec. 6. (a)** This section applies to a riverboat located in Lake
31 County.

32 **(b)** Subject to section 13 of this chapter and IC 6-3.1-20-7, the
33 treasurer of state shall quarterly pay the following amounts of the
34 supplemental wagering tax remitted by a licensed owner:

35 **(1)** Thirty-three and thirty-three hundredths percent
36 (33.33%) to the city in which the riverboat is located.

37 **(2)** Thirty-three and thirty-three hundredths percent
38 (33.33%) to the county.

39 **(3)** Three percent (3%) to the county convention and visitors
40 bureau or promotion fund.

41 **(4)** Thirty-four hundredths percent (0.34%) to the northwest
42 Indiana law enforcement training center.

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- 1 **(5) Five percent (5%) to the state fair commission.**
- 2 **(6) Three and thirty-four hundredths percent (3.34%) to the**
- 3 **division of mental health and addiction.**
- 4 **(7) Twenty-one and sixty-six hundredths percent (21.66%) to**
- 5 **the state general fund.**
- 6 **Sec. 7. (a) This section applies to a riverboat located in Orange**
- 7 **County.**
- 8 **(b) The treasurer of state shall quarterly pay the following**
- 9 **amounts of the supplemental wagering tax remitted by the**
- 10 **operating agent:**
- 11 **(1) Twenty-nine and thirty-three hundredths percent**
- 12 **(29.33%) to the county treasurer of Orange County. The**
- 13 **county treasurer shall distribute the money received under**
- 14 **this subdivision as follows:**
- 15 **(A) Twenty-two and seventy-five hundredths percent**
- 16 **(22.75%) to the county treasurer of Dubois County.**
- 17 **(B) Twenty-two and seventy-five hundredths percent**
- 18 **(22.75%) to the county treasurer of Crawford County.**
- 19 **(C) Fifty-four and five-tenths percent (54.5%) to be**
- 20 **retained by the county treasurer of Orange County for**
- 21 **appropriation by the county fiscal body after receiving a**
- 22 **recommendation from the county executive.**
- 23 **(2) Six and sixty-seven hundredths percent (6.67%) to the**
- 24 **fiscal officer of the town of Orleans. At least twenty percent**
- 25 **(20%) of the taxes received by the town under this subdivision**
- 26 **must be transferred to Orleans Community Schools.**
- 27 **(3) Six and sixty-seven hundredths percent (6.67%) to the**
- 28 **fiscal officer of the town of Paoli. At least twenty percent**
- 29 **(20%) of the taxes received by the town under this subdivision**
- 30 **must be transferred to the Paoli Community School**
- 31 **Corporation.**
- 32 **(4) Twenty-six and sixty-seven hundredths percent (26.67%)**
- 33 **to be paid in equal amounts to the fiscal officers of the towns**
- 34 **of French Lick and West Baden Springs. At least twenty**
- 35 **percent (20%) of the taxes received by a town under this**
- 36 **subdivision must be transferred to the Springs Valley**
- 37 **Community School Corporation.**
- 38 **(5) Thirty and sixty-six hundredths percent (30.66%) to the**
- 39 **Indiana economic development corporation.**
- 40 **(c) The county fiscal body for Dubois County shall provide for**
- 41 **the distribution of the money received under subsection (b)(1)(A)**
- 42 **to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the**

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1 county under a formula established by the county fiscal body after
2 receiving a recommendation from the county executive.

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

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

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

27 **Sec. 8. (a) Money paid to a unit of local government under this
28 chapter:**

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

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

42 **Sec. 9. Money received under this chapter by the state fair**

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1 commission may be used in any activity that the commission is
2 authorized to carry out under IC 15-13-3.

3 Sec. 10. (a) The division of mental health and addiction shall
4 allocate at least twenty-five percent (25%) of the funds derived
5 from the admissions tax to the prevention and treatment of
6 compulsive gambling.

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

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

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

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

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

22 (1) deposited in:

- 23 (A) the county convention and visitor promotion fund; or
- 24 (B) the county's general fund if the county does not have a
25 convention and visitor promotion fund; and

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

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

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

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

39 Sec. 13. (a) This section does not apply to an entity receiving
40 money under section 7 of this chapter.

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

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1 **(1) exceeds a particular entity's base year revenue; and**
 2 **(2) would otherwise be due to the entity under this chapter;**
 3 **to the state general fund instead of to the entity.**

4 SECTION 42. IC 4-33-14-9 IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 9. (a) This section
 6 applies to a person holding an owner's licenses for riverboats operated
 7 from a city described under IC 4-33-6-1(a)(1) through
 8 IC 4-33-6-1(a)(3).

9 (b) The commission shall require persons holding owner's licenses
 10 to adopt policies concerning the preferential hiring of residents of the
 11 city in which the riverboat ~~docks~~ **is located** for riverboat jobs.

12 SECTION 43. IC 4-33-21-7, AS ADDED BY P.L.142-2009,
 13 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2013]: Sec. 7. (a) A trustee acting under the authority of this
 15 chapter must fulfill the trustee's duties as a fiduciary for the owner of
 16 the riverboat. In addition, the trustee shall consider the effect of the
 17 trustee's actions upon:

- 18 (1) the amount of taxes remitted by the trustee under ~~IC 4-33-12~~
 19 **and IC 4-33-13 and IC 4-33-13.5;**
 20 (2) ~~the riverboat's dock city or~~ **and county in which the riverboat**
 21 **is located;**
 22 (3) the riverboat's employees; and
 23 (4) the creditors of the owner of the riverboat.

24 (b) In balancing the interests described in subsection (a), a trustee
 25 shall conduct gambling operations on the riverboat in a manner that
 26 enhances the credibility and integrity of riverboat gambling in Indiana
 27 while minimizing disruptions to tax revenues, incentive payments,
 28 employment, and credit obligations.

29 SECTION 44. IC 4-35-2-2, AS ADDED BY P.L.233-2007,
 30 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JULY 1, 2013]: Sec. 2. **(a) With respect to gambling games**
 32 **conducted before July 1, 2013, "adjusted gross receipts" means:**

- 33 (1) the total of all cash and property (including checks received
 34 by a licensee, whether collected or not) received by a licensee
 35 from gambling games; minus
 36 (2) the total of:
 37 (A) all cash paid out to patrons as winnings for gambling
 38 games; and
 39 (B) uncollectible gambling game receivables, not to exceed the
 40 lesser of:
 41 (i) a reasonable provision for uncollectible patron checks
 42 received from gambling games; or

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(ii) two percent (2%) of the total of all sums, including checks, whether collected or not, less the amount paid out to patrons as winnings for gambling games.

For purposes of this ~~section~~, **subsection**, a counter or personal check that is invalid or unenforceable under this article is considered cash received by the licensee from gambling games.

(b) With respect to gambling games conducted after June 30, 2013, "adjusted gross receipts" means:

(1) the total of all cash and property (including checks received by a licensee), whether collected or not, received by a licensee from gambling games; minus

(2) the sum of the following:

(A) The total amount of cash paid out as winnings to patrons.

(B) The total dollar amount of wagers made by a licensee's patrons using noncashable vouchers, coupons, electronic credits, or electronic promotions provided by the licensee.

(C) The amount of uncollectible gambling game receivables, not to exceed the lesser of:

(i) a reasonable provision for uncollectible patron checks received from gambling games; or

(ii) two percent (2%) of the total of all sums, including checks, whether collected or not, less the amount paid out as winnings to patrons.

For purposes of this subsection, a counter or personal check that is invalid or unenforceable under this article is considered cash received by the licensee from gambling games.

SECTION 45. IC 4-35-2-5, AS ADDED BY P.L.233-2007, SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 5. "Gambling game" means **any of the following:**

(1) A game played on a slot machine approved for wagering under this article by the commission.

(2) A table game approved by the commission under IC 4-35-7-15.

(3) The use of a mobile gaming device to make wagers on slot machines and table games as permitted by this article.

SECTION 46. IC 4-35-2-7.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 7.5. "Limited mobile gaming system" refers to a system that enables a permit holder to conduct gambling games at a satellite facility through the use of mobile gaming devices approved under this article.

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1 SECTION 47. IC 4-35-2-7.7 IS ADDED TO THE INDIANA CODE
 2 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 3 1, 2013]: **Sec. 7.7. "Mobile gaming device" means an electronic
 4 device, including software, which does the following:**

- 5 (1) **Displays information related to a gambling game.**
- 6 (2) **Enables a patron to place a wager on a gambling game
 7 from a remote location using money placed into a deposit
 8 account maintained under the rules of the commission.**

9 SECTION 48. IC 4-35-2-10, AS ADDED BY P.L.233-2007,
 10 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2013]: **Sec. 10. "Supplier's license" means a license issued
 12 under ~~IC 4-35-6~~ IC 4-33-7.**

13 SECTION 49. IC 4-35-2-10.5 IS ADDED TO THE INDIANA
 14 CODE AS A NEW SECTION TO READ AS FOLLOWS
 15 [EFFECTIVE JULY 1, 2013]: **Sec. 10.5. "Table game" means an
 16 apparatus used to gamble upon, including the following:**

- 17 (1) **A roulette wheel and table.**
- 18 (2) **A blackjack table.**
- 19 (3) **A crap table.**
- 20 (4) **A poker table.**
- 21 (5) **Any other game approved by the commission.**

22 SECTION 50. IC 4-35-3-1, AS ADDED BY P.L.233-2007,
 23 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2013]: **Sec. 1. All shipments of gambling devices, including
 25 slot machines, to licensees in Indiana, the registering, recording, and
 26 labeling of which have been completed by the manufacturer or dealer
 27 in accordance with 15 U.S.C. 1171 through 15 U.S.C. 1178, are legal
 28 shipments of gambling devices into Indiana.**

29 SECTION 51. IC 4-35-4-2, AS AMENDED BY P.L.142-2009,
 30 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JULY 1, 2013]: **Sec. 2. (a) The commission shall do the following:**

- 32 (1) **Adopt rules under IC 4-22-2 that the commission determines
 33 are necessary to protect or enhance the following:**
 - 34 (A) **The credibility and integrity of gambling games authorized
 35 under this article.**
 - 36 (B) **The regulatory process provided in this article.**
- 37 (2) **Conduct all hearings concerning civil violations of this article.**
- 38 (3) **Provide for the establishment and collection of license fees
 39 imposed under this article, and deposit the license fees in the state
 40 general fund.**
- 41 (4) **Levy and collect penalties for noncriminal violations of this
 42 article and deposit the penalties in the state general fund.**

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- 1 (5) Approve the design, appearance, aesthetics, and construction
- 2 of ~~slot machine~~ **gambling game** facilities authorized under this
- 3 article.
- 4 (6) Adopt emergency rules under IC 4-22-2-37.1 if the
- 5 commission determines that:
- 6 (A) the need for a rule is so immediate and substantial that
- 7 rulemaking procedures under IC 4-22-2-13 through
- 8 IC 4-22-2-36 are inadequate to address the need; and
- 9 (B) an emergency rule is likely to address the need.
- 10 (7) Adopt rules to establish and implement a voluntary exclusion
- 11 program that meets the requirements of subsection (c).
- 12 (8) Establish the requirements for a power of attorney submitted
- 13 under IC 4-35-5-9.
- 14 (b) The commission shall begin rulemaking procedures under
- 15 IC 4-22-2-13 through IC 4-22-2-36 to adopt an emergency rule adopted
- 16 under subsection (a)(6) not later than thirty (30) days after the adoption
- 17 of the emergency rule under subsection (a)(6).
- 18 (c) Rules adopted under subsection (a)(7) must provide the
- 19 following:
- 20 (1) Except as provided by rule of the commission, a person who
- 21 participates in the voluntary exclusion program agrees to refrain
- 22 from entering a facility at which gambling games are conducted
- 23 or another facility under the jurisdiction of the commission.
- 24 (2) That the name of a person participating in the program will be
- 25 included on a list of persons excluded from all facilities under the
- 26 jurisdiction of the commission.
- 27 (3) Except as provided by rule of the commission, a person who
- 28 participates in the voluntary exclusion program may not petition
- 29 the commission for readmittance to a facility under the
- 30 jurisdiction of the commission.
- 31 (4) That the list of patrons entering the voluntary exclusion
- 32 program and the personal information of the participants are
- 33 confidential and may only be disseminated by the commission to
- 34 the owner or operator of a facility under the jurisdiction of the
- 35 commission for purposes of enforcement and to other entities,
- 36 upon request by the participant and agreement by the commission.
- 37 (5) That an owner of a facility under the jurisdiction of the
- 38 commission shall make all reasonable attempts as determined by
- 39 the commission to cease all direct marketing efforts to a person
- 40 participating in the program.
- 41 (6) That an owner of a facility under the jurisdiction of the
- 42 commission may not cash the check of a person participating in

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1 the program or extend credit to the person in any manner.
 2 However, the voluntary exclusion program does not preclude an
 3 owner from seeking the payment of a debt accrued by a person
 4 before entering the program.

5 SECTION 52. IC 4-35-4-7, AS ADDED BY P.L.233-2007,
 6 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2013]: Sec. 7. (a) The commission shall adopt standards for
 8 the licensing of the following:

- 9 (1) Persons regulated under this article.
 10 (2) ~~Slot machines used in~~ Gambling games.
 11 (3) **Limited mobile gaming systems and mobile gaming**
 12 **devices.**

13 (b) Where applicable, 68 IAC applies to racetracks conducting
 14 gambling games under this article.

15 SECTION 53. IC 4-35-4-12, AS ADDED BY P.L.233-2007,
 16 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 JULY 1, 2013]: Sec. 12. (a) The commission shall require a licensee to
 18 conspicuously display the number of the toll free telephone line
 19 described in ~~IC 4-33-12-6~~ **IC 4-33-13.5-10** in the following locations:

- 20 (1) On each admission ticket to a facility at which gambling
 21 games are conducted, if tickets are issued.
 22 (2) On a poster or placard that is on display in a public area of
 23 each facility at which gambling games at racetracks are
 24 conducted.

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

27 SECTION 54. IC 4-35-4-14, AS ADDED BY P.L.142-2009,
 28 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 JULY 1, 2013]: Sec. 14. (a) The commission may appoint a temporary
 30 trustee for a particular ~~slot machine gambling game~~ facility at a
 31 racetrack if the commission makes the following findings:

- 32 (1) That circumstances requiring a trustee to assume control of
 33 the ~~slot machine gambling game~~ facility are likely to occur.
 34 (2) That the commission has not approved a power of attorney
 35 identifying any other person to serve as the trustee for the ~~slot~~
 36 ~~machine gambling game~~ facility.
 37 (3) That there is not enough time to consider and approve a power
 38 of attorney with respect to the ~~slot machine gambling game~~
 39 facility before the circumstances found likely to occur under
 40 subdivision (1) will occur.

41 (b) A person appointed under this section must be qualified to
 42 perform any duty described in this section or IC 4-35-12.

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1 (c) A trustee appointed by the commission under this section shall
2 serve until any of the following occur:

3 (1) The commission adopts a resolution under IC 4-35-12-3
4 authorizing a trustee appointed in an approved power of attorney
5 submitted by the permit holder to conduct gambling games under
6 IC 4-35-12.

7 (2) The commission revokes the trustee's authority to conduct
8 gambling games as provided by IC 4-35-12-12.

9 (3) A new permit holder assumes control of the racetrack, ~~slot~~
10 **machine gambling game** facility, and related properties.

11 (d) A trustee appointed by the commission under this section shall
12 exercise the trustee's powers in accordance with:

13 (1) the model power of attorney established by the executive
14 director under section 13.2 of this chapter; and

15 (2) IC 4-35-12.

16 SECTION 55. IC 4-35-5-2, AS ADDED BY P.L.233-2007,
17 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
18 JULY 1, 2013]: Sec. 2. (a) Before issuing a license to a person under
19 this chapter, the commission shall subject the person to a background
20 investigation similar to a background investigation required for an
21 applicant for a riverboat owner's license under IC 4-33-6.

22 (b) Before the commission may issue a license to a person under this
23 chapter, the person must submit to the commission for the
24 commission's approval the physical layout of the person's proposed ~~slot~~
25 **machines gambling games** and the facilities that will contain the
26 proposed ~~slot machines~~: **gambling games**. The facilities that will
27 contain the ~~slot machines~~ **gambling games** must be connected to the
28 licensee's racetrack facilities.

29 SECTION 56. IC 4-35-6-1, AS AMENDED BY P.L.142-2009,
30 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
31 JULY 1, 2013]: Sec. 1. ~~(a) Before July 1, 2009, the commission may~~
32 ~~issue a supplier's license under this chapter to a person if:~~

33 ~~(1) the person has:~~

34 ~~(A) applied for the supplier's license;~~

35 ~~(B) paid a nonrefundable application fee set by the~~
36 ~~commission;~~

37 ~~(C) paid a five thousand dollar (\$5,000) annual supplier's~~
38 ~~license fee; and~~

39 ~~(D) submitted, on forms provided by the commission, two (2)~~
40 ~~sets of:~~

41 ~~(i) the individual's fingerprints, if the applicant is an~~
42 ~~individual; or~~

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- 1 (ii) fingerprints for each officer and director of the applicant;
 2 if the applicant is not an individual; and
 3 (2) the commission has determined that the applicant is eligible
 4 for a supplier's license.
 5 (b) Each license issued under this chapter is terminated on July 1,
 6 2009.
 7 (c) After June 30, 2009, A person may not:
 8 (1) sell;
 9 (2) lease; or
 10 (3) contract to sell or lease;
 11 a slot machine gambling game, limited mobile gaming system, or
 12 mobile gaming device to a licensee unless the person holds a supplier's
 13 license originally issued under IC 4-33-7-1 or renewed under
 14 IC 4-33-7-8.
 15 SECTION 57. IC 4-35-7-1, AS ADDED BY P.L.233-2007,
 16 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 JULY 1, 2013]: Sec. 1. (a) Except as provided in subsection (b),
 18 gambling games authorized under this article may not be conducted
 19 anywhere other than a slot machine gambling game facility located at
 20 a racetrack.
 21 (b) Gambling games may be conducted through the use of a
 22 limited mobile gaming system at a satellite facility that is at least
 23 fifty (50) miles from a riverboat (as defined by IC 4-33-2-17).
 24 (c) The following restrictions apply to the use of a limited mobile
 25 gaming system at a satellite facility:
 26 (1) Not more than fifty (50) mobile gaming devices may be
 27 offered at a particular satellite facility unless additional
 28 mobile gaming devices are approved by the commission.
 29 (2) All mobile gaming devices offered under this section must
 30 be approved by the commission for use under this article.
 31 (3) A permit holder must obtain all mobile gaming devices
 32 from a licensed supplier.
 33 (4) A permit holder must own all mobile gaming devices
 34 offered under this section at a satellite facility operated by the
 35 permit holder.
 36 SECTION 58. IC 4-35-7-2, AS ADDED BY P.L.233-2007,
 37 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2013]: Sec. 2. (a) A person who is less than twenty-one (21)
 39 years of age may not wager on a slot machine: under this article.
 40 (b) Except as provided in subsection (c), a person who is less than
 41 twenty-one (21) years of age may not be present in the area of a
 42 racetrack where gambling games are conducted.

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1 (c) A person who is at least eighteen (18) years of age and who is an
 2 employee of the racetrack may be present in the area of the racetrack
 3 where gambling games are conducted. However, an employee who is
 4 less than twenty-one (21) years of age may not perform any function
 5 involving gambling by the patrons of the licensee's ~~slot machine~~
 6 **gambling game** facility.

7 SECTION 59. IC 4-35-7-4, AS ADDED BY P.L.233-2007,
 8 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2013]: Sec. 4. The following may inspect a licensee's ~~slot~~
 10 ~~machine~~ **gambling game** facility at any time to determine if this article
 11 is being violated:

12 (1) Employees of the commission.

13 (2) Officers of the state police department.

14 SECTION 60. IC 4-35-7-5, AS ADDED BY P.L.233-2007,
 15 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JULY 1, 2013]: Sec. 5. Employees of the commission have the right to
 17 be present in a licensee's ~~slot machine~~ **gambling game** facility.

18 SECTION 61. IC 4-35-7-6, AS ADDED BY P.L.233-2007,
 19 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JULY 1, 2013]: Sec. 6. ~~A slot machine~~ **Gambling equipment and**
 21 **supplies customarily used in conducting gambling games under this**
 22 **article** may be purchased or leased only from a supplier licensed under
 23 **this article: IC 4-33-7.**

24 SECTION 62. IC 4-35-7-7, AS ADDED BY P.L.233-2007,
 25 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2013]: Sec. 7. Except as provided in ~~section~~ **sections 14 and**
 27 **15** of this chapter, slot machine wagering is the only form of wagering
 28 permitted in a licensee's slot machine facility.

29 SECTION 63. IC 4-35-7-8, AS ADDED BY P.L.233-2007,
 30 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JULY 1, 2013]: Sec. 8. **Except as provided in section 1(b) of this**
 32 **chapter**, wagers may be received only from a person present in a
 33 licensee's ~~slot machine~~ **gambling game** facility. A person present in a
 34 licensee's ~~slot machine~~ **gambling game** facility may not place or
 35 attempt to place a wager on behalf of a person who is not present in the
 36 licensee's ~~slot machine~~ **gambling game** facility.

37 SECTION 64. IC 4-35-7-9, AS ADDED BY P.L.233-2007,
 38 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 JULY 1, 2013]: Sec. 9. (a) A patron may make a slot machine wager at
 40 a racetrack only by means of:

41 (1) a **chip**, token, ~~or an~~ electronic card, ~~purchased or deposit~~
 42 **account, acquired** from a licensee at the licensee's racetrack; or

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1 (2) money or other negotiable currency.
2 (b) A **chip**, token, ~~or an~~ electronic card, **or deposit account** may be
3 ~~purchased~~ **acquired** by means of an agreement under which a licensee
4 extends credit to the patron.

5 (c) All winnings and payoffs from a ~~slot machine gambling game~~
6 at a racetrack:

7 (1) shall be made in **chips**, tokens, electronic cards, paper tickets,
8 **credits to a deposit account**, or other evidence of winnings and
9 payoffs approved by the commission; and

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

11 SECTION 65. IC 4-35-7-10, AS ADDED BY P.L.233-2007,
12 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
13 JULY 1, 2013]: Sec. 10. A **chip**, a token, or an electronic card
14 described in section 9 of this chapter may be used by a patron while the
15 patron is present at the racetrack only to make a wager on a ~~slot~~
16 ~~machine gambling game~~ authorized under this article.

17 SECTION 66. IC 4-35-7-15 IS ADDED TO THE INDIANA CODE
18 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE JULY
19 1, 2013]: **Sec. 15. (a) A licensee may submit a plan to the**
20 **commission for conducting wagering on table games at the**
21 **licensee's gambling game facility. A licensee must submit a table**
22 **game plan before the date designated by the commission. Upon**
23 **receipt of an appropriate plan, the commission shall authorize**
24 **wagering on table games at the licensee's gambling game facility.**
25 **Except as provided in subsection (b), a licensee may not install**
26 **more table game positions than the number of positions proposed**
27 **in the table game plan submitted to the commission.**

28 (b) A licensee may install additional table game positions with
29 the approval of the commission.

30 SECTION 67. IC 4-35-8-1, AS AMENDED BY P.L.172-2011,
31 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
32 JULY 1, 2013]: Sec. 1. (a) A graduated slot machine wagering tax is
33 imposed as follows on ~~one hundred percent (100%) of the adjusted~~
34 ~~gross receipts received before July 1, 2012, and on~~ ninety-nine percent
35 (99%) of the adjusted gross receipts received ~~after June 30, 2012,~~ from
36 wagering on ~~gambling games~~ **slot machines** authorized by this article:

37 (1) Twenty-five percent (25%) of the first one hundred million
38 dollars (\$100,000,000) of adjusted gross receipts received during
39 the period beginning July 1 of each year and ending June 30 of
40 the following year.

41 (2) Thirty percent (30%) of the adjusted gross receipts in excess
42 of one hundred million dollars (\$100,000,000) but not exceeding

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1 two hundred million dollars (\$200,000,000) received during the
 2 period beginning July 1 of each year and ending June 30 of the
 3 following year.

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

8 (b) A licensee shall remit the tax imposed by this section to the
 9 department before the close of the business day following the day the
 10 wagers are made.

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

13 (d) If the department requires taxes to be remitted under this chapter
 14 through electronic funds transfer, the department may allow the
 15 licensee to file a monthly report to reconcile the amounts remitted to
 16 the department.

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

19 SECTION 68. IC 4-35-8-1.5 IS ADDED TO THE INDIANA CODE
 20 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 21 1, 2013]: **Sec. 1.5. (a) A graduated tax is imposed on the adjusted
 22 gross receipts received from table games authorized under this
 23 article as follows:**

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

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

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

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



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

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

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

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

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

19 (e) **A licensee shall pay the tax imposed by this section on a form**
20 **prescribed by the department.**

21 SECTION 69. IC 4-35-8-3, AS AMENDED BY P.L.146-2008,
22 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
23 JULY 1, 2013]: Sec. 3. The department shall deposit tax revenue
24 collected under ~~section 4~~ of this chapter in the state general fund.

25 SECTION 70. IC 4-35-8.5-1, AS ADDED BY P.L.233-2007,
26 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
27 JULY 1, 2013]: Sec. 1. (a) Before the fifteenth day of each month, a
28 licensee that offers ~~slot machine gambling game~~ wagering under this
29 article shall pay to the commission a county ~~slot machine gambling~~
30 ~~game~~ wagering fee equal to three percent (3%) of the adjusted gross
31 receipts received from ~~slot machine gambling game~~ wagering during
32 the previous month at the licensee's racetrack. However, a licensee is
33 not required to pay more than eight million dollars (\$8,000,000) of
34 county ~~slot machine gambling game~~ wagering fees under this section
35 in any state fiscal year.

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

39 SECTION 71. IC 4-35-8.5-2, AS ADDED BY P.L.233-2007,
40 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
41 JULY 1, 2013]: Sec. 2. Before the fifteenth day of each month, the
42 treasurer of state shall distribute any county ~~slot machine gambling~~

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1 **game** wagering fees received from a licensee during the previous
 2 month to the county auditor of the county in which the licensee's
 3 racetrack is located.

4 SECTION 72. IC 4-35-8.5-3, AS ADDED BY P.L.233-2007,
 5 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2013]: Sec. 3. The auditor of each county receiving a
 7 distribution of county ~~slot machine~~ **gambling game** wagering fees
 8 under section 2 of this chapter shall distribute the county ~~slot machine~~
 9 **gambling game** wagering fees as follows:

10 (1) To each city located in the county according to the ratio the
 11 city's population bears to the total population of the county.

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

14 (3) After the distributions required by subdivisions (1) and (2) are
 15 made, the remainder shall be retained by the county.

16 SECTION 73. IC 4-35-8.8-4, AS ADDED BY P.L.233-2007,
 17 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2013]: Sec. 4. The problem gambling fees used by the division
 19 under this chapter for the prevention and treatment of compulsive
 20 gambling are in addition to any ~~admissions~~ **riverboat supplemental**
 21 **wagering** tax revenue allocated by the division under ~~IC 4-33-12-6~~
 22 **IC 4-33-13.5** for the prevention and treatment of compulsive gambling.

23 SECTION 74. IC 4-35-8.9 IS REPEALED [EFFECTIVE JULY 1,
 24 2013]. (Supplemental Fees).

25 SECTION 75. IC 4-35-9-2, AS ADDED BY P.L.233-2007,
 26 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2013]: Sec. 2. A person who knowingly or intentionally aids,
 28 induces, or causes a person who is:

29 (1) less than twenty-one (21) years of age; and

30 (2) not an employee of a licensee;

31 to enter or attempt to enter the licensee's ~~slot machine~~ **gambling game**
 32 facility commits a Class A misdemeanor.

33 SECTION 76. IC 4-35-9-3, AS ADDED BY P.L.233-2007,
 34 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2013]: Sec. 3. A person who:

36 (1) is not an employee of a licensee;

37 (2) is less than twenty-one (21) years of age; and

38 (3) knowingly or intentionally enters the licensee's ~~slot machine~~
 39 **gambling game** facility;

40 commits a Class A misdemeanor.

41 SECTION 77. IC 4-35-9-4, AS ADDED BY P.L.233-2007,
 42 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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1 JULY 1, 2013]: Sec. 4. A person who knowingly or intentionally:
 2 (1) makes a false statement on an application submitted under this
 3 article;
 4 (2) conducts a gambling game in a manner other than the manner
 5 required under this article; or
 6 (3) wagers or accepts a wager at a location other than a licensee's
 7 ~~slot machine~~ **gambling game** facility;
 8 commits a Class A misdemeanor.

9 SECTION 78. IC 4-35-11-1, AS ADDED BY P.L.233-2007,
 10 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2013]: Sec. 1. This chapter applies to persons holding a permit
 12 to operate a racetrack under IC 4-31-5 at which ~~slot machines~~
 13 **gambling games** are licensed under this article.

14 SECTION 79. IC 4-35-11-2, AS ADDED BY P.L.233-2007,
 15 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JULY 1, 2013]: Sec. 2. The general assembly declares that it is
 17 essential for minority and women's business enterprises to have the
 18 opportunity for full participation in the racetrack industry if minority
 19 and women's business enterprises are to obtain social and economic
 20 parity and if the economies of the cities, towns, and counties in which
 21 ~~slot machines~~ **gambling games** are operated at racetracks are to be
 22 stimulated as contemplated by this article.

23 SECTION 80. IC 4-35-12-9, AS ADDED BY P.L.142-2009,
 24 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JULY 1, 2013]: Sec. 9. A trustee acting under the authority of this
 26 chapter may conduct the operations of any hotel, restaurant, golf
 27 course, or other amenity related to the racetrack's ~~slot machine~~
 28 **gambling game** facility.

29 SECTION 81. IC 6-1.1-4-31.5, AS AMENDED BY P.L.112-2012,
 30 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JULY 1, 2013]: Sec. 31.5. (a) As used in this section, "department"
 32 refers to the department of local government finance.

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

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

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1 reassessment plan prepared under section 4.2 of this chapter. Until the
 2 state conducted assessment or reassessment is completed under this
 3 section, the assessment or reassessment duties of the county assessor
 4 are limited to providing the department or a contractor of the
 5 department the support and information requested by the department
 6 or the contractor.

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

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

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

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

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

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

42 (g) After receiving the report of assessed values from the appraisal

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1 firm acting under a contract described in subsection (f), the department
 2 shall give notice to the taxpayer and the county assessor, by mail, of the
 3 amount of the assessment or reassessment. The notice of assessment or
 4 reassessment:

5 (1) is subject to appeal by the taxpayer under section 31.7 of this
 6 chapter; and

7 (2) must include a statement of the taxpayer's rights under section
 8 31.7 of this chapter.

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

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

20 (1) submits to the department a fully itemized, certified bill in the
 21 form required by IC 5-11-10-1 for the costs of the work performed
 22 under the contract;

23 (2) obtains from the department:

24 (A) approval of the form and amount of the bill; and

25 (B) a certification that the billed goods and services have been
 26 received and comply with the contract; and

27 (3) files with the county auditor:

28 (A) a duplicate copy of the bill submitted to the department;

29 (B) proof of the department's approval of the form and amount
 30 of the bill; and

31 (C) the department's certification that the billed goods and
 32 services have been received and comply with the contract.

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

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

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

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

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

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

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

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

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- 1 (C) submit the contractor's claim to the county executive; or
 2 (D) issue a warrant or check for payment of the contractor's
 3 bill;
 4 as required by subsection (i) at the county auditor's first legal
 5 opportunity to do so;
 6 (2) a county executive fails to allow the contractor's claim as
 7 legally required by subsection (i) at the county executive's first
 8 legal opportunity to do so; or
 9 (3) a person or an entity authorized to act on behalf of the county
 10 takes or fails to take an action, including failure to request an
 11 appropriation, and that action or failure to act delays or halts
 12 progress under this section for payment of the contractor's bill.
 13 (n) The department, upon receiving notice under subsection (m)
 14 from a contractor of the department, shall:
 15 (1) verify the accuracy of the contractor's assertion in the notice
 16 that:
 17 (A) a failure occurred as described in subsection (m)(1) or
 18 (m)(2); or
 19 (B) a person or an entity acted or failed to act as described in
 20 subsection (m)(3); and
 21 (2) provide to the treasurer of state the department's approval
 22 under subsection (i)(2)(A) of the contractor's bill with respect to
 23 which the contractor gave notice under subsection (m).
 24 (o) Upon receipt of the department's approval of a contractor's bill
 25 under subsection (n), the treasurer of state shall pay the contractor the
 26 amount of the bill approved by the department from money in the
 27 possession of the state that would otherwise be available for
 28 distribution to the county, including distributions of admissions taxes
 29 or wagering taxes.
 30 (p) The treasurer of state shall withhold from the money that would
 31 be distributed under ~~IC 4-33-12-6~~, IC 4-33-13-5, **IC 4-33-13.5**, or any
 32 other law to a county described in a notice provided under subsection
 33 (m) the amount of a payment made by the treasurer of state to the
 34 contractor of the department under subsection (o). Money shall be
 35 withheld from any source payable to the county.
 36 (q) Compliance with subsections (m) through (p) constitutes
 37 compliance with IC 5-11-10.
 38 (r) IC 5-11-10-1.6(d) applies to the treasurer of state with respect to
 39 the payment made in compliance with subsections (m) through (p).
 40 This subsection and subsections (m) through (p) must be interpreted
 41 liberally so that the state shall, to the extent legally valid, ensure that
 42 the contractual obligations of a county subject to this section are paid.

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1 Nothing in this section shall be construed to create a debt of the state.

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

4 SECTION 82. IC 6-3.1-20-7 IS AMENDED TO READ AS
5 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 7. (a) The department
6 shall before July 1 of each year determine the amount of credits
7 allowed under this chapter for taxable years ending before January 1 of
8 the year.

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

11 (1) deducted during the year from the riverboat ~~admissions~~
12 **supplemental wagering** tax revenue otherwise payable to the
13 county under ~~IC 4-33-12-6(d)(2)~~; **IC 4-33-13.5**; and

14 (2) paid instead to the state general fund.

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

17 (1) deducted during the year from the riverboat ~~admissions~~
18 **supplemental wagering** tax revenue otherwise payable under
19 ~~IC 4-33-12-6(d)(1)~~ **IC 4-33-13.5** to each of the following:

20 (A) The largest city by population located in the county.

21 (B) The second largest city by population located in the
22 county.

23 (C) The third largest city by population located in the county;
24 and

25 (2) paid instead to the state general fund.

26 SECTION 83. IC 6-8.1-1-1, AS AMENDED BY P.L.182-2009(ss),
27 SECTION 247, IS AMENDED TO READ AS FOLLOWS
28 [EFFECTIVE JULY 1, 2013]: Sec. 1. "Listed taxes" or "taxes" includes
29 only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); ~~the~~
30 ~~riverboat admissions tax (IC 4-33-12)~~; the riverboat wagering tax
31 (IC 4-33-13); **the riverboat supplemental wagering tax**
32 **(IC 4-33-13.5)**; the slot machine wagering tax (IC 4-35-8); the type II
33 gambling game excise tax (IC 4-36-9); the gross income tax (IC 6-2.1)
34 (repealed); the utility receipts and utility services use taxes (IC 6-2.3);
35 the state gross retail and use taxes (IC 6-2.5); the adjusted gross income
36 tax (IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the
37 county adjusted gross income tax (IC 6-3.5-1.1); the county option
38 income tax (IC 6-3.5-6); the county economic development income tax
39 (IC 6-3.5-7); the auto rental excise tax (IC 6-6-9); the financial
40 institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the alternative
41 fuel permit fee (IC 6-6-2.1); the special fuel tax (IC 6-6-2.5); the motor
42 carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a



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1 reciprocal agreement under IC 6-8.1-3; the motor vehicle excise tax
 2 (IC 6-6-5); the commercial vehicle excise tax (IC 6-6-5.5); the excise
 3 tax imposed on recreational vehicles and truck campers (IC 6-6-5.1);
 4 the hazardous waste disposal tax (IC 6-6-6.6); the cigarette tax
 5 (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor excise tax
 6 (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider excise tax
 7 (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the petroleum
 8 severance tax (IC 6-8-1); the various innkeeper's taxes (IC 6-9); the
 9 various food and beverage taxes (IC 6-9); the county admissions tax
 10 (IC 6-9-13 and IC 6-9-28); the regional transportation improvement
 11 income tax (IC 8-24-17); the oil inspection fee (IC 16-44-2); the
 12 emergency and hazardous chemical inventory form fee (IC 6-6-10); the
 13 penalties assessed for oversize vehicles (IC 9-20-3 and IC 9-30); the
 14 fees and penalties assessed for overweight vehicles (IC 9-20-4 and
 15 IC 9-30); the underground storage tank fee (IC 13-23); the solid waste
 16 management fee (IC 13-20-22); and any other tax or fee that the
 17 department is required to collect or administer.

18 SECTION 84. IC 6-9-2-4.3, AS AMENDED BY P.L.172-2011,
 19 SECTION 94, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JULY 1, 2013]: Sec. 4.3. (a) The Lake County convention and visitor
 21 bureau shall establish a convention, tourism, and visitor promotion
 22 alternate revenue fund (referred to in this chapter as the "alternate
 23 revenue fund"). The bureau may deposit in the alternate revenue fund
 24 all money received by the bureau after June 30, 2005, that is not
 25 required to be deposited in the promotion fund under section 2 of this
 26 chapter or a fund established by the bureau, including appropriations,
 27 gifts, grants, membership dues, and contributions from any public or
 28 private source.

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

35 (c) All money in the alternate revenue fund shall be deposited, held,
 36 secured, invested, and paid in accordance with statutes relating to the
 37 handling of public funds. The handling and expenditure of money in
 38 the alternate revenue fund is subject to audit and supervision by the
 39 state board of accounts.

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



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1 SECTION 85. IC 8-18-8-5, AS AMENDED BY P.L.30-2012,
 2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JULY 1, 2013]: Sec. 5. All expenses incurred in the maintenance of
 4 county highways shall first be paid out of funds from the gasoline tax,
 5 special fuel tax, and the motor vehicle registration fees that are paid to
 6 the counties by the state. In addition, a county may use funds derived
 7 from the:

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

17 SECTION 86. IC 12-23-2-2 IS AMENDED TO READ AS
 18 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 2. The addiction
 19 services fund is established for the deposit of excise taxes on alcoholic
 20 beverages as described in IC 7.1-4-11 and ~~taxes on~~ riverboat
 21 ~~admissions~~ **supplemental wagering taxes received** under
 22 ~~IC 4-33-12-6. IC 4-33-13.5.~~

23 SECTION 87. IC 12-23-2-5, AS AMENDED BY P.L.1-2009,
 24 SECTION 107, IS AMENDED TO READ AS FOLLOWS
 25 [EFFECTIVE JULY 1, 2013]: Sec. 5. The general assembly shall
 26 appropriate money from the addiction services fund solely for the
 27 purpose of funding programs:

- 28 (1) that provide prevention services and intervention and
 29 treatment services for individuals who are psychologically or
 30 physiologically dependent upon alcohol or other drugs; and
 31 (2) that are for the prevention and treatment of gambling
 32 problems.

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

38 SECTION 88. IC 12-23-2-7 IS AMENDED TO READ AS
 39 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 7. (a) For each state
 40 fiscal year, the division may not spend more than an amount equal to
 41 five percent (5%) of the total amount received by the division from the
 42 fund established under section 2 of this chapter for the administrative



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1 costs associated with the use of money received from the fund.

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

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

12 SECTION 89. IC 20-26-5-22.5, AS ADDED BY P.L.214-2005,
13 SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
14 JULY 1, 2013]: Sec. 22.5. (a) A school corporation may participate in
15 the establishment of a public school foundation.

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

23 (1) The foundation is:

24 (A) exempt from federal income taxation under Section
25 501(c)(3) of the Internal Revenue Code; and

26 (B) organized as an Indiana nonprofit corporation for the
27 purposes of providing educational funds for scholarships,
28 teacher education, capital programs, and special programs for
29 school corporations.

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

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

34 (A) Distribute the income from a donation only to the school
35 corporation.

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

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

41 (ii) is liquidated; or

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

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

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

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

8 SECTION 90. IC 20-47-1-1, AS ADDED BY P.L.2-2006,
 9 SECTION 170, IS AMENDED TO READ AS FOLLOWS
 10 [EFFECTIVE JULY 1, 2013]: Sec. 1. As used in this chapter,
 11 "proceeds from riverboat gaming" means tax revenue received by a
 12 political subdivision under ~~IC 4-33-12-6~~, IC 4-33-13, **IC 4-33-13.5**, or
 13 an agreement to share a city's or county's part of the tax revenue.

14 SECTION 91. IC 20-47-1-5, AS AMENDED BY P.L.142-2009,
 15 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JULY 1, 2013]: Sec. 5. (a) The governing body of a school corporation
 17 may donate the proceeds of a grant, a gift, a donation, an endowment,
 18 a bequest, a trust, an agreement to share tax revenue received by a city
 19 or county under ~~IC 4-33-12-6~~ or IC 4-33-13 or **IC 4-33-13.5**, or an
 20 agreement to share revenue received by a political subdivision under
 21 IC 4-35-8.5, or other funds not generated from taxes levied by the
 22 school corporation, to a foundation under the following conditions:

23 (1) The foundation is a charitable nonprofit community
 24 foundation.

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

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

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

29 (B) Distribute the income from the donation only to the school
 30 corporation as directed by resolution of the governing body of
 31 the school corporation.

32 (C) Return the donation to the general fund of the school
 33 corporation if the foundation:

34 (i) loses the foundation's status as a public charitable
 35 organization;

36 (ii) is liquidated; or

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

39 (b) A school corporation may use income received under this
 40 section from a community foundation only for purposes of the school
 41 corporation.

42 SECTION 92. IC 36-1-8-9, AS AMENDED BY P.L.199-2005,

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1 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 JULY 1, 2013]: Sec. 9. (a) Each unit that receives:

3 (1) tax revenue under ~~IC 4-33-12-6~~ or IC 4-33-13 or
4 **IC 4-33-13.5**;

5 (2) revenue under an agreement to share the tax revenue received
6 under ~~IC 4-33-12~~ or IC 4-33-13 or **IC 4-33-13.5** by another unit;
7 or

8 (3) revenue under a development agreement (as defined in section
9 9.5 of this chapter);

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

12 (b) The riverboat fund established under subsection (a) shall be
13 administered by the unit's treasurer, and the expenses of administering
14 the fund shall be paid from money in the fund. Money in the fund not
15 currently needed to meet the obligations of the fund may be invested
16 in the same manner as other public funds may be invested. Interest that
17 accrues from these investments shall be deposited in the fund. Money
18 in the fund at the end of a particular fiscal year does not revert to the
19 unit's general fund.

20 SECTION 93. IC 36-1-14-1, AS AMENDED BY P.L.142-2009,
21 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
22 JULY 1, 2013]: Sec. 1. (a) This section does not apply to donations of
23 gaming revenue to a public school endowment corporation under
24 IC 20-47-1-3.

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

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

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

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

36 (1) The foundation is a charitable nonprofit community
37 foundation.

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

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

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

42 (B) Distribute the income from the donation only to the unit as

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1 directed by resolution of the fiscal body of the unit.
 2 (C) Return the donation to the general fund of the unit if the
 3 foundation:
 4 (i) loses the foundation's status as a public charitable
 5 organization;
 6 (ii) is liquidated; or
 7 (iii) violates any condition of the endowment set by the
 8 fiscal body of the unit.
 9 SECTION 94. IC 36-7-11.5-11, AS AMENDED BY P.L.229-2011,
 10 SECTION 266, IS AMENDED TO READ AS FOLLOWS
 11 [EFFECTIVE JULY 1, 2013]: Sec. 11. (a) As used in this section,
 12 "fund" refers to the West Baden Springs historic hotel preservation and
 13 maintenance fund established by subsection (b).
 14 (b) The West Baden Springs historic hotel preservation and
 15 maintenance fund is established. The fund consists of the following:
 16 (1) Amounts deposited in the fund under IC 4-33-6.5-6,
 17 IC 4-33-12-6(c) (**before its repeal**), and IC 4-33-13-5(b).
 18 (2) Grants and gifts that the department of natural resources
 19 receives for the fund under terms, obligations, and liabilities that
 20 the department considers appropriate.
 21 (3) The one million dollar (\$1,000,000) initial fee paid to the
 22 gaming commission under IC 4-33-6.5.
 23 (4) Any amount transferred to the fund upon the repeal of
 24 IC 36-7-11.5-8 (the community trust fund).
 25 The fund shall be administered by the department of natural resources.
 26 The expenses of administering the fund shall be paid from money in
 27 the fund.
 28 (c) The treasurer of state shall invest the money in the fund that is
 29 not currently needed to meet the obligations of the fund in the same
 30 manner as other public funds may be invested. The treasurer of state
 31 shall deposit in the fund the interest that accrues from the investment
 32 of the fund.
 33 (d) Money in the fund at the end of a state fiscal year does not revert
 34 to the state general fund.
 35 (e) The interest accruing to the fund is annually appropriated to the
 36 department of natural resources only for the following purposes:
 37 (1) To reimburse claims made for expenditures to maintain a
 38 qualified historic hotel, as determined by the owner of the hotel
 39 riverboat resort.
 40 (2) To reimburse claims made for expenditures to maintain:
 41 (A) the grounds surrounding a qualified historic hotel;
 42 (B) supporting buildings and structures related to a qualified

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1 historic hotel; and
 2 (C) other facilities used by the guests of the qualified historic
 3 hotel;
 4 as determined by the owner of the hotel riverboat resort.
 5 (f) The department of natural resources shall promptly pay each
 6 claim for a purpose described in subsection (e) to the extent of the
 7 balance of interest available in the fund, without review or approval of
 8 the project or claim under IC 14-21 or IC 36-7-11. IC 14-21-1-18 does
 9 not apply to projects or claims paid for maintenance under this section.
 10 If insufficient money is available to fully pay all of the submitted
 11 claims, the department of natural resources shall pay the claims in the
 12 order in which they are received until each claim is fully paid.
 13 (g) Notwithstanding IC 4-9.1-1-7, IC 4-12-1-12, IC 4-13-2-18, or
 14 any other law, interest accruing to the fund may not be withheld,
 15 transferred, assigned, or reassigned to a purpose other than the
 16 reimbursement of claims under subsection (f).
 17 SECTION 95. IC 36-7.5-4-16, AS ADDED BY P.L.214-2005,
 18 SECTION 73, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JULY 1, 2013]: Sec. 16. (a) This section applies if:
 20 (1) a city or county described in IC 36-7.5-2-3 fails to make a
 21 transfer or a part of a transfer required by section 2 of this
 22 chapter; and
 23 (2) the development authority has bonds or other debt or lease
 24 obligations outstanding.
 25 (b) The treasurer of state shall do the following:
 26 (1) Deduct from amounts otherwise payable to the city or town
 27 under ~~IC 4-33-12~~ or IC 4-33-13 or **IC 4-33-13.5** an amount equal
 28 to the amount of the transfer or part of the transfer under section
 29 2 of this chapter that the city or county failed to make.
 30 (2) Pay the amount deducted under subdivision (1) to the
 31 development authority.

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