



Reprinted  
February 22, 2013

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## SENATE BILL No. 528

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DIGEST OF SB 528 (Updated February 21, 2013 2:37 pm - DI 73)

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

**Synopsis:** Gaming. Authorizes the use of limited mobile gaming systems. Allows the horse racing commission to reduce the percentage that a permit holder is required to retain from amounts wagered if reducing the amount retained is in the best interests of horse racing in Indiana. Allows gaming licensees to deduct not more \$2,000,000 per state fiscal year for adjusted gross receipts attributable to free play wagering, taken in equal amounts for patrons who reside in Indiana and for patrons who reside outside Indiana. Authorizes riverboats to move inland. Provides that the lowest bracket of the wagering tax rate schedule for riverboats and racinos that had less than \$75,000,000 of adjusted gross receipts during the preceding state fiscal year is 5% instead of 15%. Imposes an additional tax of \$2,500,000 if the riverboats and racinos taxed under the alternative schedule receive adjusted gross receipts exceeding \$75,000,000 in a particular state fiscal year. Replaces the riverboat admissions tax with a supplemental wagering tax of 3.45%. Provides that entities are entitled to a 50% supplemental distribution in 2014 and no supplemental distribution revenue in a state fiscal year that begins after June 30, 2015. Specifies  
(Continued next page)

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

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

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January 14, 2013, read first time and referred to Committee on Public Policy.  
January 24, 2013, reported favorably — Do Pass; reassigned to Committee on Appropriations.  
February 14, 2013, amended, reported favorably — Do Pass.  
February 21, 2013, read second time, amended, ordered engrossed.

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the percentage of riverboat supplemental wagering tax to be distributed to various entities. Specifies that the state fair commission and the division of mental health and addiction are not entitled to receive any distributions of riverboat supplemental wagering tax made after June 30, 2014. Reallocates the percentage received by the state fair commission and the division of mental health and addiction to other entities receiving distributions of the tax. Provides that the riverboat wagering tax revenue sharing for counties without a riverboat is based on a percentage of tax revenue received (rather than a flat \$33,000,000 distribution). Provides that certain local development agreement reports must be made available through the Indiana transparency web site for local government. Authorizes table games at the racinos. Provides that the racino wagering tax rates match the rates imposed under the riverboat wagering tax. Requires a racino in Shelby County to resume paying the supplemental fee at 2%, 1%, and 1% in each of the next three state fiscal years. Establishes the Indiana gaming investment tax credit for certain capital investments that are made after December 31, 2013, and before January 1, 2019, by a licensed owner or operating agent of a riverboat or by a racino licensee. Provides that the amount of the tax credit is equal to 10% of the qualified capital investment made by the taxpayer during the taxable year. Specifies that the total amount of tax credits awarded may not exceed \$40,000,000 in a state fiscal year. Adds gaming agents and gaming control officers to the definition of "law enforcement officer" for purposes of the criminal code. Provides that the West Baden Springs historic hotel preservation and maintenance fund is to be administered by the budget agency. Specifies that, subject to appropriation, not more than \$500,000 may be distributed annually from the fund for specified purposes, after review by the budget committee and approval by the budget agency.

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Reprinted  
February 22, 2013

First Regular Session 118th General Assembly (2013)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2012 Regular Session of the General Assembly.

## 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  
3 UPON PASSAGE]: **Sec. 1.5. "Approved limited mobile gaming  
4 system" means a limited mobile gaming system approved by the  
5 commission under IC 4-31-7-9.**
- 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  
8 UPON PASSAGE]: **Sec. 7.5. "Gambling game" has the meaning set  
9 forth in IC 4-35-2-5.**
- 10 SECTION 3. IC 4-31-2-10.3 IS ADDED TO THE INDIANA CODE  
11 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE  
12 UPON PASSAGE]: **Sec. 10.3. "Limited mobile gaming system" has  
13 the meaning set forth in IC 4-35-2-7.5.**
- 14 SECTION 4. IC 4-31-2-10.4 IS ADDED TO THE INDIANA CODE  
15 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE  
16 UPON PASSAGE]: **Sec. 10.4. "Mobile gaming device" means an  
17 electronic device, including software, that does the following:**

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- 1           **(1) Displays information related to pari-mutuel horse racing.**  
 2           **(2) Enables a patron to place a wager on pari-mutuel horse**  
 3           **racing from an approved location using money placed into a**  
 4           **deposit account maintained under the rules of the**  
 5           **commission.**

6           SECTION 5. IC 4-31-5-10 IS AMENDED TO READ AS  
 7 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. Upon receipt  
 8 of an application from a recognized meeting permit holder, the  
 9 commission may grant ~~special~~ permission for:

- 10           (1) more than nine (9) races each day; ~~or~~  
 11           (2) race cards lost because of inclement weather or other  
 12           emergencies, to be made up at the rate of one (1) race each day or  
 13           on additional dates as granted by the commission; **or**  
 14           **(3) use of an approved limited mobile gaming system.**

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

- 22           (1) Live simulcasts of horse racing conducted at the permit  
 23 holder's racetrack or at other racetracks. However, a satellite  
 24 facility operated by a permit holder may not simulcast races  
 25 conducted in other states on any day that is not a live racing day  
 26 (as defined in section 3 of this chapter) unless the satellite facility  
 27 also simulcasts all available races conducted in Indiana on that  
 28 day.  
 29           (2) Construction or leasing of satellite wagering facilities.  
 30           (3) Sale of food and beverages.  
 31           (4) Advertising and promotion.  
 32           (5) All other related activities.

33           **(b) A permit holder authorized to operate a satellite facility may**  
 34 **use an approved limited mobile gaming system to accept and**  
 35 **transmit pari-mutuel wagers on horse racing at the satellite facility**  
 36 **in accordance with IC 4-31-7-9.**

37           SECTION 7. IC 4-31-7-1, AS AMENDED BY P.L.233-2007,  
 38 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 39 UPON PASSAGE]: Sec. 1. (a) A person holding a permit to conduct  
 40 a horse racing meeting or a license to operate a satellite facility may  
 41 provide a place in the racing meeting grounds or enclosure or the  
 42 satellite facility at which the person may conduct and supervise the

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1 pari-mutuel system of wagering by patrons of legal age on the horse  
 2 races conducted or simulcast by the person. The person may not permit  
 3 or use:

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

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

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

14 SECTION 8. IC 4-31-7-9 IS ADDED TO THE INDIANA CODE  
 15 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**  
 16 **UPON PASSAGE]: Sec. 9. (a) A permit holder may request**  
 17 **approval from the commission to use a limited mobile gaming**  
 18 **system in the pari-mutuel wagering conducted at the following**  
 19 **locations operated by the permit holder:**

- 20 (1) **A satellite facility.**  
 21 (2) **An off-track betting facility located at the permit holder's**  
 22 **racetrack.**

23 (b) **The commission may approve the use of a limited mobile**  
 24 **gaming system to wager on pari-mutuel horse racing in the**  
 25 **facilities described in subsection (a). A person may not transmit a**  
 26 **wager using a mobile gaming device while present in any other**  
 27 **location.**

28 SECTION 9. IC 4-31-9-1.5 IS AMENDED TO READ AS  
 29 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1.5. (a) **Except as**  
 30 **provided in subsection (b),** a person that holds a permit to conduct a  
 31 horse racing meeting or a permit holder licensed to operate a satellite  
 32 facility shall retain the following amounts from the money withheld  
 33 under section 1 of this chapter:

- 34 (1) For pari-mutuel wagers made at a permit holder's racetrack on  
 35 live races, an amount equal to:  
 36 (A) eight percent (8%) of the total amount of money wagered  
 37 on win, place, and show pools on each racing day; plus  
 38 (B) eleven and one-half percent (11.5%) of the total amount of  
 39 money wagered on exotic wagering pools on each racing day.  
 40 (2) For pari-mutuel wagers made at a permit holder's satellite  
 41 facility on simulcasts of races originating from the permit holder's  
 42 racetrack, an amount equal to:

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

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**year 2002; multiplied by**  
**(2) one-tenth (0.1).**

SECTION 12. IC 4-33-2-13.3 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 13.3. "Limited mobile gaming system" refers to a system that enables a permit holder to accept wagers through the use of mobile gaming devices approved under this article.**

SECTION 13. IC 4-33-2-13.5 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 13.5. "Mobile gaming device" means an electronic device, including software, that does the following:**

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

SECTION 14. IC 4-33-2-17, AS AMENDED BY P.L.15-2011, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 17. "Riverboat" means any of the following on which lawful gambling is authorized under this article:**

- (1) A self-propelled excursion boat located in a county described in IC 4-33-1-1(1) or IC 4-33-1-1(2) that complies with IC 4-33-6-6(a).**
- (2) A casino located in a historic hotel district.**
- (3) A permanently moored craft operating from a county described in IC 4-33-1-1(1) or IC 4-33-1-1(2).**
- (4) An inland casino operating under IC 4-33-6-24.**

SECTION 15. IC 4-33-2-17.5 IS REPEALED [EFFECTIVE UPON PASSAGE]. ~~Sec. 17.5. "Slot machine taxes" means the taxes imposed under IC 4-35-8-1 on the adjusted gross receipts of gambling games conducted under IC 4-35.~~

SECTION 16. IC 4-33-2-20 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 20. "Home" means the city or county that is designated as the home of a riverboat by IC 4-33-9-17.**

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

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

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- 1 (2) All powers necessary and proper to fully and effectively
- 2 execute this article.
- 3 (3) Jurisdiction and supervision over the following:
- 4 (A) All riverboat gambling operations in Indiana.
- 5 (B) All persons on riverboats where gambling operations are
- 6 conducted.
- 7 (4) Investigate and reinvestigate applicants and license holders
- 8 and determine the eligibility of applicants for licenses or
- 9 operating agent contracts.
- 10 (5) Select among competing applicants the applicants that
- 11 promote the most economic development in a home dock area and
- 12 that best serve the interests of the citizens of Indiana.
- 13 (6) Take appropriate administrative enforcement or disciplinary
- 14 action against a licensee or an operating agent.
- 15 (7) Investigate alleged violations of this article.
- 16 (8) Establish fees for licenses issued under this article.
- 17 (9) Adopt appropriate standards for the design, appearance,
- 18 aesthetics, and construction for riverboats and facilities.
- 19 (10) Conduct hearings.
- 20 (11) Issue subpoenas for the attendance of witnesses and
- 21 subpoenas duces tecum for the production of books, records, and
- 22 other relevant documents.
- 23 (12) Administer oaths and affirmations to the witnesses.
- 24 (13) Prescribe a form to be used by an operating agent or a
- 25 licensee involved in the ownership or management of gambling
- 26 operations as an application for employment by potential
- 27 employees.
- 28 (14) Revoke, suspend, or renew licenses issued under this article.
- 29 (15) Hire employees to gather information, conduct
- 30 investigations, and carry out other tasks under this article.
- 31 (16) Take any reasonable or appropriate action to enforce this
- 32 article.

33 (b) Applicants and license holders shall reimburse the commission  
 34 for costs related to investigations and reinvestigations conducted under  
 35 subsection (a)(4).

36 SECTION 18. IC 4-33-4-5 IS AMENDED TO READ AS  
 37 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. The commission  
 38 shall adopt standards for the licensing of the following:

- 39 (1) Persons regulated under this article.
- 40 (2) Electronic or mechanical gambling games.
- 41 (3) **Limited mobile gaming systems and mobile gaming**
- 42 **devices.**

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1 SECTION 19. IC 4-33-4-13, AS AMENDED BY P.L.15-2011,  
 2 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 UPON PASSAGE]: Sec. 13. (a) This section does not apply to a  
 4 riverboat:

- 5 (1) located in a historic hotel district; **or**  
 6 (2) **described in IC 4-33-2-17(4).**

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

- 9 (1) Determine the waterways that are navigable waterways for  
 10 purposes of this article.  
 11 (2) Determine the navigable waterways that are suitable for the  
 12 operation of riverboats under this article.  
 13 (3) Approve a plan submitted under IC 4-33-6-23 for:  
 14 (A) the construction of a new permanently moored craft; or  
 15 (B) the conversion of a self-propelled excursion boat into a  
 16 permanently moored craft.

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

- 19 (1) Obtain any required approvals from the United States Army  
 20 Corps of Engineers for the operation of riverboats on those  
 21 waterways.  
 22 (2) Consider the economic benefit that riverboat gambling  
 23 provides to Indiana.  
 24 (3) Seek to ensure that all regions of Indiana share in the  
 25 economic benefits of riverboat gambling.

26 SECTION 20. IC 4-33-4-17 IS AMENDED TO READ AS  
 27 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. (a) The  
 28 commission shall decide promptly and in reasonable order all license  
 29 applications.

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

- 33 ~~(1)~~ the issuance of an owner's license for a riverboat that is to be  
 34 docked in the city described under IC 4-33-6-1(a)(1); or  
 35 ~~(2)~~ September 1, 1994.

36 ~~(c)~~ **(b)** A party aggrieved by an action of the commission denying,  
 37 suspending, revoking, restricting, or refusing the renewal of a license  
 38 may request a hearing before the commission. A request for a hearing  
 39 must be made to the commission in writing not more than ten (10) days  
 40 after service of notice of the action of the commission.

41 ~~(d)~~ **(c)** The commission shall serve notice of the commission's  
 42 actions to a party by personal delivery or by certified mail. Notice



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1 served by certified mail is considered complete on the business day  
2 following the date of the mailing.

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

5 SECTION 21. IC 4-33-4-21.2 IS AMENDED TO READ AS  
6 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 21.2. (a) The Indiana  
7 gaming commission shall require a licensed owner or an operating  
8 agent to conspicuously display the number of the toll free telephone  
9 line described in ~~IC 4-33-12-6~~ **IC 4-33-13.5-10** in the following  
10 locations:

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

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

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

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

18 (2) funded by the addiction services fund established by  
19 IC 12-23-2-2.

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

22 SECTION 22. IC 4-33-5-1 IS AMENDED TO READ AS  
23 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. An applicant for  
24 a license or an operating agent contract under this article must provide  
25 the following information to the commission:

26 (1) The name, business address, and business telephone number  
27 of the applicant.

28 (2) An identification of the applicant.

29 (3) The following information for an applicant that is not an  
30 individual:

31 (A) The state of incorporation or registration.

32 (B) The names of all corporate officers.

33 (C) The identity of the following:

34 (i) Any person in which the applicant has an equity interest  
35 of at least one percent (1%) of all shares. The identification  
36 must include the state of incorporation or registration if  
37 applicable. However, an applicant that has a pending  
38 registration statement filed with the Securities and Exchange  
39 Commission is not required to provide information under  
40 this item.

41 (ii) The shareholders or participants of the applicant. An  
42 applicant that has a pending registration statement filed with

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

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

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1 necessary for the effective administration of this article.  
2 SECTION 23. IC 4-33-5-2, AS AMENDED BY P.L.125-2006,  
3 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4 JULY 1, 2013]: Sec. 2. Notwithstanding any other law, upon written  
5 request from a person, the commission shall provide the following  
6 information to the person:

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

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

- 26 (1) Two (2) licenses for a riverboat that operates from the city of  
27 Gary.
- 28 (2) One (1) license for a riverboat that operates from the city of  
29 Hammond.
- 30 (3) One (1) license for a riverboat that operates from the city of  
31 East Chicago.
- 32 (4) One (1) license for a city located in the counties described  
33 under IC 4-33-1-1(1). This license may not be issued to a city  
34 described in subdivisions (1) through (3).
- 35 (5) A total of five (5) licenses for riverboats that operate upon the  
36 Ohio River from the following counties:
  - 37 (A) Vanderburgh County.
  - 38 (B) Harrison County.
  - 39 (C) Switzerland County.
  - 40 (D) Ohio County.
  - 41 (E) Dearborn County.

42 The commission may not issue a license to an applicant if the

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1 issuance of the license would result in more than one (1) riverboat  
2 operating from a county described in this subdivision.

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

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

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

14 ~~(d) (c)~~ A person holding an owner's license may not move the  
15 person's riverboat from the county in which the riverboat was docked  
16 on January 1, 2007, to any other county.

17 SECTION 25. IC 4-33-6-4 IS AMENDED TO READ AS  
18 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) In  
19 determining whether to grant an owner's license to an applicant, the  
20 commission shall consider the following:

21 (1) The character, reputation, experience, and financial integrity  
22 of the following:

23 (A) The applicant.

24 (B) A person that:

25 (i) directly or indirectly controls the applicant; or

26 (ii) is directly or indirectly controlled by the applicant or by  
27 a person that directly or indirectly controls the applicant.

28 (2) The facilities or proposed facilities for the conduct of  
29 riverboat gambling.

30 (3) The highest prospective total revenue to be collected by the  
31 state from the conduct of riverboat gambling.

32 (4) The good faith affirmative action plan of each applicant to  
33 recruit, train, and upgrade minorities in all employment  
34 classifications.

35 (5) The financial ability of the applicant to purchase and maintain  
36 adequate liability and casualty insurance.

37 (6) If the applicant has adequate capitalization to provide and  
38 maintain a riverboat for the duration of the license.

39 (7) The extent to which the applicant exceeds or meets other  
40 standards adopted by the commission.

41 (b) **This subsection does not apply to:**

42 (1) **a licensed owner constructing a new riverboat under**

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1           **section 24 of this chapter; or**  
 2           **(2) a person applying for an owner's license to assume control**  
 3           **of a riverboat operating from a dock previously approved by**  
 4           **the commission.**

5           In an application for an owner's license, the applicant must submit to  
 6           the commission a proposed design of the riverboat and the dock. The  
 7           commission may not grant a license to an applicant if the commission  
 8           determines that it will be difficult or unlikely for the riverboat to depart  
 9           from the dock.

10          SECTION 26. IC 4-33-6-5 IS AMENDED TO READ AS  
 11          FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. In an application  
 12          for an owner's license, the applicant must state:

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

18          SECTION 27. IC 4-33-6-6, AS AMENDED BY P.L.15-2011,  
 19          SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 20          UPON PASSAGE]: Sec. 6. (a) Except as provided in subsection (c) **or**  
 21          **(d)**, a riverboat that operates in a county described in IC 4-33-1-1(1) or  
 22          IC 4-33-1-1(2) must:

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

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

35           (c) A riverboat described in IC 4-33-2-17(3) must have a valid  
 36           certificate of compliance with the marine structural and life safety  
 37           standards determined by the commission under IC 4-33-4-13.5 for a  
 38           permanently moored craft.

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

42          SECTION 28. IC 4-33-6-10 IS AMENDED TO READ AS

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1 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) An owner's  
 2 license issued under this chapter permits the holder to own and operate  
 3 one (1) riverboat and equipment for each license.  
 4 (b) The holder of an owner's license issued under this chapter may  
 5 implement flexible scheduling for the operation of the holder's  
 6 riverboat under section 21 of this chapter.  
 7 (c) **Except as provided in subsections (d) and (e),** an owner's  
 8 license issued under this chapter must specify the place where the  
 9 riverboat must operate and dock. ~~However,~~  
 10 (d) The commission may permit ~~the~~ **a** riverboat to dock at a  
 11 temporary dock in the applicable city for a specific period of time not  
 12 to exceed one (1) year after the owner's license is issued.  
 13 (e) **An owner's license issued with respect to a riverboat**  
 14 **constructed under section 24 of this chapter must specify the site**  
 15 **of the riverboat.**  
 16 ~~(d)~~ (f) An owner's initial license expires five (5) years after the  
 17 effective date of the license.  
 18 SECTION 29. IC 4-33-6-18 IS AMENDED TO READ AS  
 19 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 18. (a) This  
 20 subsection applies to cities described in section 1(a)(1) through 1(a)(4)  
 21 ~~or section 1(b)~~ of this chapter. The commission may not issue a  
 22 license authorizing a riverboat to dock in a city unless the legislative  
 23 body of the city has approved an ordinance permitting the docking of  
 24 riverboats in the city.  
 25 (b) This subsection applies to a county described in section 1(a)(5)  
 26 of this chapter if the largest city in the county is contiguous to the Ohio  
 27 River. The commission may not issue a license authorizing a riverboat  
 28 to dock in the county unless an ordinance permitting the docking of  
 29 riverboats in the county has been approved by the legislative body of  
 30 the largest city in the county. The license must specify that the home  
 31 ~~dock~~ of the riverboat is to be located in the largest city in the county.  
 32 (c) This subsection applies to a county described in section 1(a)(5)  
 33 of this chapter if the largest city in the county is not contiguous to the  
 34 Ohio River. The commission may not issue a license authorizing a  
 35 riverboat to dock in the county unless an ordinance permitting the  
 36 docking of riverboats in the county has been approved by the county  
 37 fiscal body.  
 38 (d) This subsection applies to a county in which a historic hotel  
 39 district is located. The commission may not enter into a contract under  
 40 IC 4-33-6.5 for the operation of a riverboat in the county unless an  
 41 ordinance permitting the docking of riverboats in the county has been  
 42 approved by the county fiscal body.

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1 (e) An ordinance adopted before January 1, 2013, authorizing  
2 a riverboat to dock in a city or county is sufficient to authorize the  
3 operation in the city or county of a riverboat constructed under  
4 section 24 of this chapter.

5 SECTION 30. IC 4-33-6-24 IS ADDED TO THE INDIANA CODE  
6 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
7 UPON PASSAGE]: Sec. 24. (a) For purposes of this section,  
8 property is considered to be adjacent to a riverboat dock site even  
9 if it is separated from the dock site by a public road.

10 (b) A licensed owner may relocate the licensed owner's gaming  
11 operations from a docked riverboat to an inland casino if the  
12 following conditions are met:

- 13 (1) The casino is located on property that:
  - 14 (A) is adjacent to the dock site of the licensed owner's
  - 15 riverboat; and
  - 16 (B) was owned by the licensed owner at the time the
  - 17 licensed owner initially received an owner's license.
- 18 (2) The casino complies with all applicable building codes and
- 19 any safety requirements imposed by the commission.

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

22 (d) A licensed owner is not required to obtain the commission's  
23 approval before relocating the licensed owner's gaming operations  
24 under this section. The commission may not impose a fee for the  
25 privilege of relocating a gaming operation under this section.

26 SECTION 31. IC 4-33-6.5-5, AS AMENDED BY P.L.234-2007,  
27 SECTION 278, IS AMENDED TO READ AS FOLLOWS  
28 [EFFECTIVE JULY 1, 2013]: Sec. 5. After selecting the most  
29 appropriate operating agent applicant, the commission may enter into  
30 an operating agent contract with the person. The operating agent  
31 contract must comply with this article and include the following terms  
32 and conditions:

- 33 (1) The operating agent must pay a nonrefundable initial fee of  
34 one million dollars (\$1,000,000) to the commission. The fee must  
35 be deposited by the commission into the West Baden Springs  
36 historic hotel preservation and maintenance fund established by  
37 IC 36-7-11.5-11(b).
- 38 (2) The operating agent must post a bond as required in section 6  
39 of this chapter.
- 40 (3) The operating agent must implement flexible scheduling.
- 41 (4) The operating agent must locate the riverboat in a historic  
42 hotel district at a location approved by the commission.

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- 1 (5) The operating agent must comply with any requirements
- 2 concerning the exterior design of the riverboat that are approved
- 3 by the commission.
- 4 (6) Notwithstanding any law limiting the maximum length of
- 5 contracts:
- 6 (A) the initial term of the contract may not exceed twenty (20)
- 7 years; and
- 8 (B) any renewal or extension period permitted under the
- 9 contract may not exceed twenty (20) years.
- 10 (7) The operating agent must collect and remit all taxes under
- 11 ~~IC 4-33-12~~ and IC 4-33-13 and **IC 4-33-13.5**.
- 12 (8) The operating agent must comply with the restrictions on the
- 13 transferability of the operating agent contract under section 12 of
- 14 this chapter.

15 SECTION 32. IC 4-33-9-15 IS AMENDED TO READ AS  
 16 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. (a) All tokens,  
 17 chips, or electronic cards that are used to make wagers must be  
 18 ~~purchased~~ **acquired** from the owner or operating agent of the riverboat:

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

26 SECTION 33. IC 4-33-9-17 IS ADDED TO THE INDIANA CODE  
 27 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE  
 28 UPON PASSAGE]: **Sec. 17. The following are designated as the**  
 29 **homes of each riverboat operating under this article:**

- 30 (1) **The city in which a riverboat is docked or located if the**  
 31 **riverboat is docked or located in:**
  - 32 (A) **a city adjacent to Lake Michigan; or**
  - 33 (B) **the largest city of a county adjacent to the Ohio River.**
- 34 (2) **The county in which a riverboat is docked or located if the**  
 35 **riverboat is docked or located in a county that is adjacent to**  
 36 **the Ohio River, but not docked or located in the largest city of**  
 37 **that county.**
- 38 (3) **The county in which the riverboat is located if the**  
 39 **riverboat is located in a historic hotel district.**

40 SECTION 34. IC 4-33-9-18 IS ADDED TO THE INDIANA CODE  
 41 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE  
 42 UPON PASSAGE]: **Sec. 18. Notwithstanding IC 4-33-6-10(b) and**



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1 **IC 4-33-6-21(a), a licensed owner that operates a riverboat**  
2 **constructed under IC 4-33-6-24 shall implement flexible**  
3 **scheduling.**

4 SECTION 35. IC 4-33-9-19 IS ADDED TO THE INDIANA CODE  
5 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**  
6 **UPON PASSAGE]: Sec. 19. (a) A licensed owner or operating agent**  
7 **may request approval from the commission to use a limited mobile**  
8 **gaming system in the gambling operations of the licensed owner or**  
9 **operating agent.**

10 **(b) The commission may approve the use of a limited mobile**  
11 **gaming system under this article to wager on gambling games in**  
12 **the gaming area (as defined under the rules of the commission) of**  
13 **a riverboat. A person may not transmit a wager using a mobile**  
14 **gaming device while present in any area other than the gaming**  
15 **area.**

16 SECTION 36. IC 4-33-11-2 IS AMENDED TO READ AS  
17 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. An appeal of a  
18 final rule or order of the commission may be commenced under  
19 IC 4-21.5 in the circuit court of the county containing the ~~dock where~~  
20 **home of the riverboat. is based.**

21 SECTION 37. IC 4-33-12 IS REPEALED [EFFECTIVE JULY 1,  
22 2013]. (Admission Taxes).

23 SECTION 38. IC 4-33-12.5-6, AS ADDED BY P.L.214-2005,  
24 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
25 JULY 1, 2013]: Sec. 6. (a) ~~The Lake County described in~~  
26 ~~IC 4-33-12-6(d)~~ shall distribute twenty-five percent (25%) of the:

27 ~~(1) admissions tax revenue received by the county under~~  
28 ~~IC 4-33-12-6(d)(2); and~~

29 ~~(2) (1) supplemental distributions received under IC 4-33-13-5(g);~~  
30 **and**

31 **(2) supplemental wagering tax revenue received by the county**  
32 **under IC 4-33-13.5;**

33 to the eligible municipalities.

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

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

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1 (2) Submission by one (1) or more eligible municipalities of a  
2 certified special census commissioned by an eligible municipality  
3 and performed by the United States Bureau of the Census.  
4 (c) If proportionate shares are modified under subsection (b),  
5 distribution to eligible municipalities shall change with the:  
6 (1) payments beginning April 1 of the year following the  
7 certification of a special census under subsection (b)(2); and  
8 (2) the next quarterly payment following the certification of a  
9 decennial census under subsection (b)(1).  
10 SECTION 39. IC 4-33-12.5-7, AS ADDED BY P.L.214-2005,  
11 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
12 JULY 1, 2013]: Sec. 7. The county shall make payments under this  
13 chapter directly to each eligible municipality. The county shall make  
14 payments to the eligible municipalities not more than thirty (30) days  
15 after the county receives the quarterly distribution of ~~admission tax~~  
16 ~~revenue under IC 4-33-12-6~~ or **supplemental wagering tax revenue**  
17 **under IC 4-33-13.5** or the supplemental distributions received under  
18 IC 4-33-13-5(g) from the state.  
19 SECTION 40. IC 4-33-13-1 IS AMENDED TO READ AS  
20 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 1. (a) This section does  
21 not apply to a riverboat that has implemented flexible scheduling under  
22 IC 4-33-6-21.  
23 (b) Subject to section ~~1-5(h)~~ **1.5(j)** of this chapter, a tax is imposed  
24 on the adjusted gross receipts received from gambling games  
25 authorized under this article at the rate of twenty-two and five-tenths  
26 percent (22.5%) of the amount of the adjusted gross receipts.  
27 (c) The licensed owner shall remit the tax imposed by this chapter  
28 to the department before the close of the business day following the day  
29 the wagers are made.  
30 (d) The department may require payment under this section to be  
31 made by electronic funds transfer (as defined in IC 4-8.1-2-7(e)).  
32 (e) If the department requires taxes to be remitted under this chapter  
33 through electronic funds transfer, the department may allow the  
34 licensed owner to file a monthly report to reconcile the amounts  
35 remitted to the department.  
36 (f) The department may allow taxes remitted under this section to  
37 be reported on the same form used for taxes paid under ~~IC 4-33-12-~~  
38 **IC 4-33-13.5**.  
39 SECTION 41. IC 4-33-13-1.5, AS AMENDED BY P.L.233-2007,  
40 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
41 JULY 1, 2013]: Sec. 1.5. (a) This section applies only to a riverboat  
42 that has implemented flexible scheduling under IC 4-33-6-21 or

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IC 4-33-6.5.

**(b) This subsection applies only to a riverboat that received at least seventy-five million dollars (\$75,000,000) of adjusted gross receipts during the preceding state fiscal year.** A graduated tax is imposed on the adjusted gross receipts received from gambling games authorized under this article as follows:

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

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

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

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

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

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

**(c) This subsection applies only to a riverboat that received less than seventy-five million dollars (\$75,000,000) of adjusted gross receipts during the preceding state fiscal year.** A graduated tax is imposed on the adjusted gross receipts received from gambling games authorized under this article as follows:

**(1) Five percent (5%) of the first twenty-five million dollars (\$25,000,000) of adjusted gross receipts received during the period beginning July 1 of each year and ending June 30 of**

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- 1 the following year.
- 2 (2) Twenty percent (20%) of the adjusted gross receipts in
- 3 excess of twenty-five million dollars (\$25,000,000) but not
- 4 exceeding fifty million dollars (\$50,000,000) received during
- 5 the period beginning July 1 of each year and ending June 30
- 6 of the following year.
- 7 (3) Twenty-five percent (25%) of the adjusted gross receipts
- 8 in excess of fifty million dollars (\$50,000,000) but not
- 9 exceeding seventy-five million dollars (\$75,000,000) received
- 10 during the period beginning July 1 of each year and ending
- 11 June 30 of the following year.
- 12 (4) Thirty percent (30%) of the adjusted gross receipts in
- 13 excess of seventy-five million dollars (\$75,000,000) but not
- 14 exceeding one hundred fifty million dollars (\$150,000,000)
- 15 received during the period beginning July 1 of each year and
- 16 ending June 30 of the following year.
- 17 (5) Thirty-five percent (35%) of all adjusted gross receipts in
- 18 excess of one hundred fifty million dollars (\$150,000,000) but
- 19 not exceeding six hundred million dollars (\$600,000,000)
- 20 received during the period beginning July 1 of each year and
- 21 ending June 30 of the following year.
- 22 (6) Forty percent (40%) of all adjusted gross receipts
- 23 exceeding six hundred million dollars (\$600,000,000) received
- 24 during the period beginning July 1 of each year and ending
- 25 June 30 of the following year.
- 26 (d) The licensed owner or operating agent of a riverboat taxed
- 27 under subsection (c) shall pay an additional tax of two million five
- 28 hundred thousand dollars (\$2,500,000) in any state fiscal year in
- 29 which the riverboat's adjusted gross receipts exceed seventy-five
- 30 million dollars (\$75,000,000). The additional tax imposed under
- 31 this subsection is due before July 1 of the following state fiscal
- 32 year.
- 33 (e) (e) The licensed owner or operating agent shall remit the tax
- 34 imposed by this chapter to the department before the close of the
- 35 business day following the day the wagers are made.
- 36 (f) (f) The department may require payment under this section to be
- 37 made by electronic funds transfer (as defined in IC 4-8.1-2-7(f)).
- 38 (g) (g) If the department requires taxes to be remitted under this
- 39 chapter through electronic funds transfer, the department may allow the
- 40 licensed owner or operating agent to file a monthly report to reconcile
- 41 the amounts remitted to the department.
- 42 (h) (h) 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 ~~IC 4-33-12-~~  
2 **IC 4-33-13.5.**

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

10 ~~(h)~~ **(j)** If a riverboat:

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

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

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

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

27 (1) **In the case of tax revenue remitted under this chapter**  
28 **before July 1, 2014,** the first thirty-three million dollars  
29 (\$33,000,000) of tax revenues collected under this chapter shall  
30 be set aside for revenue sharing under subsection (e). **In the case**  
31 **of tax revenue remitted under this chapter after June 30,**  
32 **2014, five and one-tenth percent (5.1%) of tax revenues**  
33 **collected under this chapter shall be set aside for revenue**  
34 **sharing under subsection (e).**

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

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

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

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1                    **County, Ohio County, or Vanderburgh County; or**  
2                    **(ii) a city located in a county having a population of more**  
3                    **than four hundred thousand (400,000) but less than seven**  
4                    **hundred thousand (700,000); or**  
5                    (B) to the county that is designated as the home dock of the  
6                    riverboat from which the tax revenue was collected, in the case  
7                    of a riverboat whose home dock is not in a city described in  
8                    ~~clause (A):~~ **located in Harrison County or Switzerland**  
9                    **County.**  
10                    (3) Subject to subsection (d), the remainder of the tax revenue  
11                    remitted by each licensed owner shall be paid to the state general  
12                    fund. In each state fiscal year, the treasurer of state shall make the  
13                    transfer required by this subdivision not later than the last  
14                    business day of the month in which the tax revenue is remitted to  
15                    the state for deposit in the state gaming fund. However, if tax  
16                    revenue is received by the state on the last business day in a  
17                    month, the treasurer of state may transfer the tax revenue to the  
18                    state general fund in the immediately following month.  
19                    (b) This subsection applies only to tax revenue remitted by an  
20                    operating agent operating a riverboat in a historic hotel district. After  
21                    funds are appropriated under section 4 of this chapter, each month the  
22                    treasurer of state shall distribute the tax revenue remitted by the  
23                    operating agent under this chapter as follows:  
24                    (1) Thirty-seven and one-half percent (37.5%) shall be paid to the  
25                    state general fund.  
26                    (2) Nineteen percent (19%) shall be paid to the ~~West Baden~~  
27                    ~~Springs historic hotel preservation and maintenance fund~~  
28                    ~~established by IC 36-7-11.5-11(b).~~ However, at any time the  
29                    ~~balance in that fund exceeds twenty million dollars~~  
30                    ~~(\$20,000,000), the amount described in this subdivision shall be~~  
31                    ~~paid to the state general fund.~~  
32                    (3) Eight percent (8%) shall be paid to the Orange County  
33                    development commission established under IC 36-7-11.5.  
34                    (4) Sixteen percent (16%) shall be paid in equal amounts to each  
35                    town that is located in the county in which the riverboat is located  
36                    and contains a historic hotel. The following apply to taxes  
37                    received by a town under this subdivision:  
38                    (A) At least twenty-five percent (25%) of the taxes must be  
39                    transferred to the school corporation in which the town is  
40                    located.  
41                    (B) At least twelve and five-tenths percent (12.5%) of the  
42                    taxes imposed on adjusted gross receipts received after June

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30, 2010, must be transferred to the Orange County development commission established by IC 36-7-11.5-3.5.

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

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

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

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

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

(7) Five percent (5%) shall be paid to a town having a population of more than three thousand five hundred (3,500) located in a county having a population of more than nineteen thousand five

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

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

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

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

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

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

- 27 (1) Surplus lottery revenues under IC 4-30-17-3.  
 28 (2) Surplus revenue from the charity gaming enforcement fund  
 29 under IC 4-32.2-7-7.

- 30 (3) Tax revenue from pari-mutuel wagering under IC 4-31-9-3.

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

38 (e) Before August 15 of each year **(in the case of distributions**  
 39 **made before August 1, 2014), and before the fifteenth day of each**  
 40 **month (in the case of distributions made after July 31, 2014),** the  
 41 treasurer of state shall distribute the wagering taxes set aside for  
 42 revenue sharing under subsection (a)(1) to the county treasurer of each

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

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

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

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

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

14 (1) To reduce the property tax levy of the city, town, or county for  
 15 a particular year (a property tax reduction under this subdivision  
 16 does not reduce the maximum levy of the city, town, or county  
 17 under IC 6-1.1-18.5).

18 (2) For deposit in a special fund or allocation fund created under  
 19 IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and  
 20 IC 36-7-30 to provide funding for debt repayment.

21 (3) To fund sewer and water projects, including storm water  
 22 management projects.

23 (4) For police and fire pensions.

24 (5) To carry out any governmental purpose for which the money  
 25 is appropriated by the fiscal body of the city, town, or county.

26 Money used under this subdivision does not reduce the property  
 27 tax levy of the city, town, or county for a particular year or reduce  
 28 the maximum levy of the city, town, or county under  
 29 IC 6-1.1-18.5.

30 (g) This subsection does not apply to an entity receiving money  
 31 under IC 4-33-12-6(c) **(before its repeal)**. Before September 15 of  
 32 each **state fiscal year ending before July 1, 2015**, the treasurer of state  
 33 shall determine the total amount of money distributed to an entity under  
 34 IC 4-33-12-6 **(before its repeal)** during the preceding state fiscal year.  
 35 If the treasurer of state determines that the total amount of money  
 36 distributed to an entity under IC 4-33-12-6 **(before its repeal)** during  
 37 the preceding state fiscal year was less than the entity's base year  
 38 revenue, ~~(as determined under IC 4-33-12-6)~~ the treasurer of state shall  
 39 make a supplemental distribution to the entity from taxes collected  
 40 under this chapter and deposited into the state general fund. **Except as**  
 41 **provided in subsection (i);** The amount of an entity's supplemental  
 42 distribution is ~~equal to~~ **determined as follows:**

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- 1           **(1) For distributions made in 2013, the distribution is equal**
- 2           **to:**
- 3            ~~(1) (A)~~ the entity's base year revenue; ~~(as determined under~~
- 4            ~~IC 4-33-12-6)~~; minus
- 5            ~~(2) (B)~~ the sum of:
- 6            ~~(A) (i)~~ the total amount of money distributed to the entity
- 7            during the preceding state fiscal year under IC 4-33-12-6
- 8            **(before its repeal); plus**
- 9            ~~(B) (ii)~~ any amounts deducted under IC 6-3.1-20-7.
- 10          **(2) For distributions made in 2014, the distribution is equal to**
- 11          **fifty percent (50%) of:**
- 12          **(A) the entity's base year revenue; minus**
- 13          **(B) the sum of:**
- 14            **(i) the total amount of money distributed to the entity**
- 15            **during the preceding state fiscal year under IC 4-33-12-6**
- 16            **(before its repeal); plus**
- 17            **(ii) any amounts deducted under IC 6-3.1-20-7.**
- 18          **An entity is not entitled to a supplemental distribution under this**
- 19          **subsection in a state fiscal year beginning after June 30, 2015.**
- 20          (h) This subsection applies only to a county containing a
- 21          consolidated city. The county auditor shall distribute the money
- 22          received by the county under subsection (e) as follows:
- 23            (1) To each city, other than a consolidated city, located in the
- 24            county according to the ratio that the city's population bears to the
- 25            total population of the county.
- 26            (2) To each town located in the county according to the ratio that
- 27            the town's population bears to the total population of the county.
- 28            (3) After the distributions required in subdivisions (1) and (2) are
- 29            made, the remainder shall be paid in equal amounts to the
- 30            consolidated city and the county.
- 31          ~~(i) This subsection applies only to the Indiana horse racing~~
- 32          ~~commission. For each state fiscal year the amount of the Indiana horse~~
- 33          ~~racing commission's supplemental distribution under subsection (g)~~
- 34          ~~must be reduced by the amount required to comply with~~
- 35          ~~IC 4-33-12-7(a).~~
- 36          SECTION 43. IC 4-33-13-7 IS ADDED TO THE INDIANA CODE
- 37          AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
- 38          UPON PASSAGE]: **Sec. 7. (a) This section applies to adjusted gross**
- 39          **receipts from wagering on gambling games that occurs after the**
- 40          **effective date of this section, as added by SEA 528-2013.**
- 41          **(b) As used in this section, "qualified wagering" refers to**
- 42          **wagers made by patrons using noncashable vouchers, coupons,**

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

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

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

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

17 SECTION 44. IC 4-33-13.5 IS ADDED TO THE INDIANA CODE  
18 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
19 JULY 1, 2013]:

20 **Chapter 13.5. Supplemental Wagering Tax**

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

23 **Sec. 2.** A supplemental wagering tax is imposed on the adjusted  
24 gross receipts received from gambling games authorized under this  
25 article at the rate of three and forty-five hundredths percent  
26 (3.45%) of the amount of the adjusted gross receipts.

27 **Sec. 3. (a)** The licensed owner shall remit the tax imposed by this  
28 chapter to the department before the close of the business day  
29 following the day the wagers are made.

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

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

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

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

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

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

- (1) Thirty-three and thirty-three hundredths percent (33.33%) to the city in which the riverboat is located if the city is located in Dearborn County, LaPorte County, Ohio County, or Vanderburgh County.**
- (2) Thirty-three and thirty-three hundredths percent (33.33%) to the county in which the riverboat is located.**
- (3) This subdivision applies only to a riverboat that is located in Harrison County or Switzerland County. Thirty-three and thirty-three hundredths percent (33.33%) to the county in which the riverboat is located. Amounts paid to the county under this subdivision are in addition to the amounts paid under subdivision (2).**
- (4) Three and thirty-four hundredths percent (3.34%) to the county convention and visitors bureau or promotion fund for the county in which the riverboat is located.**
- (5) Five percent (5%) to the state fair commission.**
- (6) Three and thirty-four hundredths percent (3.34%) to the division of mental health and addiction.**
- (7) Twenty-one and sixty-six hundredths percent (21.66%) to the state general fund.**

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

- (1) Forty-two and two-hundredths percent (42.02%) to the city in which the riverboat is located if the city is located in Dearborn County, LaPorte County, Ohio County, or Vanderburgh County.**
- (2) Forty-two and two-hundredths percent (42.02%) to the county in which the riverboat is located.**
- (3) This subdivision applies only to a riverboat that is located in Harrison County or Switzerland County. Forty-two and two-hundredths percent (42.02%) to the county in which the riverboat is located. Amounts paid to the county under this subdivision are in addition to the amounts paid under subdivision (2).**
- (4) Four and twenty-one hundredths percent (4.21%) to the county convention and visitors bureau or promotion fund for the county in which the riverboat is located.**
- (5) Eleven and seventy-five hundredths percent (11.75%) to**

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the state general fund.  
Sec. 6. (a) This section applies to a riverboat located in Lake County.

(b) Subject to section 12 of this chapter and IC 6-3.1-20-7, the treasurer of state shall before July 1, 2014, quarterly pay the following amounts of the supplemental wagering tax remitted by a licensed owner:

- (1) Thirty-three and thirty-three hundredths percent (33.33%) to the city in which the riverboat is located.
- (2) Thirty-three and thirty-three hundredths percent (33.33%) to the county.
- (3) Three percent (3%) to the county convention and visitors bureau or promotion fund.
- (4) Thirty-four hundredths percent (0.34%) to the northwest Indiana law enforcement training center.
- (5) Five percent (5%) to the state fair commission.
- (6) Three and thirty-four hundredths percent (3.34%) to the division of mental health and addiction.
- (7) Twenty-one and sixty-six hundredths percent (21.66%) to the state general fund.

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

- (1) Forty-two and two-hundredths percent (42.02%) to the city in which the riverboat is located.
- (2) Forty-two and two-hundredths percent (42.02%) to the county.
- (3) Three and seventy-eight hundredths percent (3.78%) to the county convention and visitors bureau or promotion fund.
- (4) Forty-three hundredths percent (0.43%) to the northwest Indiana law enforcement training center.
- (5) Eleven and seventy-five hundredths percent (11.75%) to the state general fund.

Sec. 7. (a) This section applies to a riverboat located in Orange County.

(b) The treasurer of state shall quarterly pay the following amounts of the supplemental wagering tax remitted by the operating agent:

- (1) Twenty-nine and thirty-three hundredths percent (29.33%) to the county treasurer of Orange County. The county treasurer shall distribute the money received under

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**this subdivision as follows:**

**(A) Twenty-two and seventy-five hundredths percent (22.75%) to the county treasurer of Dubois County.**

**(B) Twenty-two and seventy-five hundredths percent (22.75%) to the county treasurer of Crawford County.**

**(C) Fifty-four and five-tenths percent (54.5%) to be retained by the county treasurer of Orange County for appropriation by the county fiscal body after receiving a recommendation from the county executive.**

**(2) Six and sixty-seven hundredths percent (6.67%) to the fiscal officer of the town of Orleans. At least twenty percent (20%) of the taxes received by the town under this subdivision must be transferred to Orleans Community Schools.**

**(3) Six and sixty-seven hundredths percent (6.67%) to the fiscal officer of the town of Paoli. At least twenty percent (20%) of the taxes received by the town under this subdivision must be transferred to the Paoli Community School Corporation.**

**(4) Twenty-six and sixty-seven hundredths percent (26.67%) to be paid in equal amounts to the fiscal officers of the towns of French Lick and West Baden Springs. At least twenty percent (20%) of the taxes received by a town under this subdivision must be transferred to the Springs Valley Community School Corporation.**

**(5) Thirty and sixty-six hundredths percent (30.66%) to the Indiana economic development corporation.**

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

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

**(e) Money received by the Indiana economic development corporation under subsection (b)(5) must be used by the corporation for the development and implementation of a regional economic development strategy to assist the residents of Orange County and residents of contiguous counties in improving their**

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1 quality of life and to help promote successful and sustainable  
2 communities. The regional economic development strategy must  
3 include goals concerning the following issues:

- 4 (1) Job creation and retention.
- 5 (2) Infrastructure, including water, wastewater, and storm  
6 water infrastructure needs.
- 7 (3) Housing.
- 8 (4) Workforce training.
- 9 (5) Health care.
- 10 (6) Local planning.
- 11 (7) Land use.
- 12 (8) Assistance to regional economic development groups.
- 13 (9) Other regional development issues as determined by the  
14 Indiana economic development corporation.

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

- 17 (1) must be paid to the fiscal officer of the unit and may be  
18 deposited in the unit's general fund or riverboat fund  
19 established under IC 36-1-8-9, or both;
- 20 (2) may not be used to reduce the unit's maximum or actual  
21 levy under IC 6-1.1-18.5; and
- 22 (3) may be used for any legal or corporate purpose of the unit,  
23 including the pledge of money to bonds, leases, or other  
24 obligations under IC 5-1-14-4.

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

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

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

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

- 39 (1) is annually appropriated to the division of mental health  
40 and addiction;
- 41 (2) shall be distributed to the division of mental health and  
42 addiction at times during each state fiscal year determined by

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

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

- 10           **(1) deposited in:**  
 11                **(A) the county convention and visitor promotion fund; or**  
 12                **(B) the county's general fund if the county does not have a**  
 13                **convention and visitor promotion fund; and**  
 14           **(2) used only for the tourism promotion, advertising, and**  
 15           **economic development activities of the county and**  
 16           **community.**

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

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

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

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

27           **(d) If the treasurer of state determines that the total amount of**  
 28           **money distributed to an entity under this section during a state**  
 29           **fiscal year beginning after June 30, 2013, and ending before July**  
 30           **1, 2014, is less than the entity's base year revenue, the treasurer of**  
 31           **state shall make a supplemental distribution to the entity under**  
 32           **IC 4-33-13-5(g).**

33           SECTION 45. IC 4-33-14-9 IS AMENDED TO READ AS  
 34           FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) This section  
 35           applies to a person holding an owner's licenses for riverboats operated  
 36           from a city described under IC 4-33-6-1(a)(1) through  
 37           IC 4-33-6-1(a)(3).

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

41           SECTION 46. IC 4-33-21-7, AS ADDED BY P.L.142-2009,  
 42           SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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1 JULY 1, 2013]: Sec. 7. (a) A trustee acting under the authority of this  
 2 chapter must fulfill the trustee's duties as a fiduciary for the owner of  
 3 the riverboat. In addition, the trustee shall consider the effect of the  
 4 trustee's actions upon:

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

11 (b) In balancing the interests described in subsection (a), a trustee  
 12 shall conduct gambling operations on the riverboat in a manner that  
 13 enhances the credibility and integrity of riverboat gambling in Indiana  
 14 while minimizing disruptions to tax revenues, incentive payments,  
 15 employment, and credit obligations.

16 SECTION 47. IC 4-33-23-10, AS ADDED BY P.L.82-2011,  
 17 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 18 UPON PASSAGE]: Sec. 10. (a) A development provider shall report  
 19 annually to the commission the following:

- 20 (1) the total dollar amounts of economic development payments;  
 21 (2) the parties or specified recipients, or both, that receive  
 22 economic development payments; and  
 23 (3) any other items related to an economic development payment  
 24 that the commission may require.

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

- 27 (1) any economic development payment received by the recipient;  
 28 and  
 29 (2) any disbursements of economic development payment money  
 30 that the recipient makes to:  
 31 (A) another specified recipient; or  
 32 (B) an unspecified recipient.

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

- 34 (1) the legal name of the person submitting the report;  
 35 (2) the date, amount, and purpose of each disbursement;  
 36 (3) the name of each specified or unspecified recipient receiving  
 37 a disbursement; and  
 38 (4) any other information that the commission may require.

39 (d) Upon request of the commission, a person submitting a report  
 40 under subsection (a) or (b) shall attach to the report sufficient  
 41 documentation to support a transaction described in the report.

42 (e) A report submitted under subsection (a) or (b) must be

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1 **submitted to the department of local government finance and** made  
2 available electronically through the ~~computer gateway administered by~~  
3 ~~the office of technology established by IC 4-13-1-2-1.~~ **Indiana**  
4 **transparency Internet web site established under IC 5-14-3.7.**

5 (f) The commission may require, with respect to a report required  
6 by this section:

- 7 (1) the format of the report;
- 8 (2) the deadline by which the report must be filed; and
- 9 (3) the manner in which the report must be maintained and filed.

10 SECTION 48. IC 4-33-23-17 IS ADDED TO THE INDIANA  
11 CODE AS A NEW SECTION TO READ AS FOLLOWS  
12 [EFFECTIVE UPON PASSAGE]: **Sec. 17. (a) Any political**  
13 **subdivision receiving an economic development payment shall**  
14 **annually report the following information to the department of**  
15 **local government finance:**

16 (1) **The total amount of economic development payments**  
17 **received in the previous state fiscal year.**

18 (2) **The balance of the fund in which the political subdivision**  
19 **deposited the economic development payments under section**  
20 **13 of this chapter as of the end of the previous state fiscal**  
21 **year.**

22 (b) **A political subdivision shall submit the report required by**  
23 **subsection (a) to the department of local government finance**  
24 **before October 1 of each year.**

25 (c) **The department of local government finance shall make the**  
26 **report available electronically through the Indiana transparency**  
27 **Internet web site established under IC 5-14-3.7.**

28 SECTION 49. IC 4-35-2-5, AS ADDED BY P.L.233-2007,  
29 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
30 UPON PASSAGE]: **Sec. 5. "Gambling game" means any of the**  
31 **following:**

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

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

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

38 SECTION 50. IC 4-35-2-7.5 IS ADDED TO THE INDIANA CODE  
39 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
40 UPON PASSAGE]: **Sec. 7.5. "Limited mobile gaming system"**  
41 **refers to a system that enables a permit holder to accept wagers**  
42 **through the use of mobile gaming devices approved under this**

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1 **article.**

2 SECTION 51. IC 4-35-2-7.7 IS ADDED TO THE INDIANA CODE  
3 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE  
4 UPON PASSAGE]: **Sec. 7.7. "Mobile gaming device" means an**  
5 **electronic device, including software, that does the following:**

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

10 SECTION 52. IC 4-35-2-10, AS ADDED BY P.L.233-2007,  
11 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
12 UPON PASSAGE]: **Sec. 10. "Supplier's license" means a license issued**  
13 **under ~~IC 4-35-6; IC 4-33-7.~~**

14 SECTION 53. IC 4-35-2-10.5 IS ADDED TO THE INDIANA  
15 CODE AS A **NEW SECTION** TO READ AS FOLLOWS  
16 [EFFECTIVE UPON PASSAGE]: **Sec. 10.5. "Table game" means an**  
17 **apparatus used to gamble upon, including the following:**

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

23 SECTION 54. IC 4-35-3-1, AS ADDED BY P.L.233-2007,  
24 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
25 UPON PASSAGE]: **Sec. 1. All shipments of gambling devices,**  
26 **including** slot machines, to licensees in Indiana, the registering,  
27 recording, and labeling of which have been completed by the  
28 manufacturer or dealer in accordance with 15 U.S.C. 1171 through 15  
29 U.S.C. 1178, are legal shipments of gambling devices into Indiana.

30 SECTION 55. IC 4-35-4-2, AS AMENDED BY P.L.142-2009,  
31 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
32 UPON PASSAGE]: **Sec. 2. (a) The commission shall do the following:**

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



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

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

6 SECTION 56. IC 4-35-4-7, AS ADDED BY P.L.233-2007,  
7 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
8 UPON PASSAGE]: Sec. 7. (a) The commission shall adopt standards  
9 for the licensing of the following:

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

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

16 SECTION 57. IC 4-35-4-12, AS ADDED BY P.L.233-2007,  
17 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
18 JULY 1, 2013]: Sec. 12. (a) The commission shall require a licensee to  
19 conspicuously display the number of the toll free telephone line  
20 described in ~~IC 4-33-12-6~~ **IC 4-33-13.5-10** in the following locations:

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

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

28 SECTION 58. IC 4-35-4-14, AS ADDED BY P.L.142-2009,  
29 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
30 UPON PASSAGE]: Sec. 14. (a) The commission may appoint a  
31 temporary trustee for a particular ~~slot machine gambling game~~ facility  
32 at a racetrack if the commission makes the following findings:

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

42 (b) A person appointed under this section must be qualified to

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1 perform any duty described in this section or IC 4-35-12.  
 2 (c) A trustee appointed by the commission under this section shall  
 3 serve until any of the following occur:  
 4 (1) The commission adopts a resolution under IC 4-35-12-3  
 5 authorizing a trustee appointed in an approved power of attorney  
 6 submitted by the permit holder to conduct gambling games under  
 7 IC 4-35-12.  
 8 (2) The commission revokes the trustee's authority to conduct  
 9 gambling games as provided by IC 4-35-12-12.  
 10 (3) A new permit holder assumes control of the racetrack, ~~slot~~  
 11 **machine gambling game** facility, and related properties.  
 12 (d) A trustee appointed by the commission under this section shall  
 13 exercise the trustee's powers in accordance with:  
 14 (1) the model power of attorney established by the executive  
 15 director under section 13.2 of this chapter; and  
 16 (2) IC 4-35-12.  
 17 SECTION 59. IC 4-35-5-2, AS ADDED BY P.L.233-2007,  
 18 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19 UPON PASSAGE]: Sec. 2. (a) Before issuing a license to a person  
 20 under this chapter, the commission shall subject the person to a  
 21 background investigation similar to a background investigation  
 22 required for an applicant for a riverboat owner's license under  
 23 IC 4-33-6.  
 24 (b) Before the commission may issue a license to a person under this  
 25 chapter, the person must submit to the commission for the  
 26 commission's approval the physical layout of the person's proposed ~~slot~~  
 27 **machines gambling games** and the facilities that will contain the  
 28 proposed ~~slot machines~~: **gambling games**. The facilities that will  
 29 contain the ~~slot machines~~ **gambling games** must be connected to the  
 30 licensee's racetrack facilities.  
 31 SECTION 60. IC 4-35-6-1, AS AMENDED BY P.L.142-2009,  
 32 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 33 UPON PASSAGE]: Sec. 1. (a) ~~Before July 1, 2009, the commission~~  
 34 ~~may issue a supplier's license under this chapter to a person if:~~  
 35 ~~(1) the person has:~~  
 36 ~~(A) applied for the supplier's license;~~  
 37 ~~(B) paid a nonrefundable application fee set by the~~  
 38 ~~commission;~~  
 39 ~~(C) paid a five thousand dollar (\$5,000) annual supplier's~~  
 40 ~~license fee; and~~  
 41 ~~(D) submitted, on forms provided by the commission, two (2)~~  
 42 ~~sets of:~~

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- 1 (i) the individual's fingerprints, if the applicant is an
- 2 individual; or
- 3 (ii) fingerprints for each officer and director of the applicant,
- 4 if the applicant is not an individual; and
- 5 (2) the commission has determined that the applicant is eligible
- 6 for a supplier's license.

7 (b) Each license issued under this chapter is terminated on July 1,

8 2009.

9 (c) After June 30, 2009, A person may not:

- 10 (1) sell;
- 11 (2) lease; or
- 12 (3) contract to sell or lease;

13 a slot machine gambling game, limited mobile gaming system, or

14 mobile gaming device to a licensee unless the person holds a supplier's

15 license originally issued under IC 4-33-7-1 or renewed under

16 IC 4-33-7-8.

17 SECTION 61. IC 4-35-7-1, AS ADDED BY P.L.233-2007,

18 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

19 UPON PASSAGE]: Sec. 1. Gambling games authorized under this

20 article may not be conducted anywhere other than a slot machine

21 gambling game facility located at a racetrack.

22 SECTION 62. IC 4-35-7-2, AS ADDED BY P.L.233-2007,

23 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

24 UPON PASSAGE]: Sec. 2. (a) A person who is less than twenty-one

25 (21) years of age may not wager on a slot machine: on a gambling

26 game under this article.

27 (b) Except as provided in subsection (c), a person who is less than

28 twenty-one (21) years of age may not be present in the area of a

29 racetrack where gambling games are conducted.

30 (c) A person who is at least eighteen (18) years of age and who is an

31 employee of the racetrack may be present in the area of the racetrack

32 where gambling games are conducted. However, an employee who is

33 less than twenty-one (21) years of age may not perform any function

34 involving gambling by the patrons of the licensee's slot machine

35 gambling game facility.

36 SECTION 63. IC 4-35-7-4, AS ADDED BY P.L.233-2007,

37 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

38 UPON PASSAGE]: Sec. 4. The following may inspect a licensee's slot

39 machine gambling game facility at any time to determine if this article

40 is being violated:

- 41 (1) Employees of the commission.
- 42 (2) Officers of the state police department.

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1 SECTION 64. IC 4-35-7-5, AS ADDED BY P.L.233-2007,  
 2 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 UPON PASSAGE]: Sec. 5. Employees of the commission have the  
 4 right to be present in a licensee's ~~slot machine gambling game~~ facility.

5 SECTION 65. IC 4-35-7-6, AS ADDED BY P.L.233-2007,  
 6 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 UPON PASSAGE]: Sec. 6. ~~A slot machine~~ **Gambling equipment and**  
 8 **supplies customarily used in conducting gambling games under this**  
 9 **article** may be purchased or leased only from a supplier licensed under  
 10 **this article: IC 4-33-7.**

11 SECTION 66. IC 4-35-7-7, AS ADDED BY P.L.233-2007,  
 12 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 13 UPON PASSAGE]: Sec. 7. Except as provided in ~~section~~ **sections 14**  
 14 **and 15** of this chapter, slot machine wagering is the only form of  
 15 wagering permitted in a ~~licensee's slot machine~~ facility **licensed under**  
 16 **this article.**

17 SECTION 67. IC 4-35-7-8, AS ADDED BY P.L.233-2007,  
 18 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19 UPON PASSAGE]: Sec. 8. Wagers may be received only from a person  
 20 present in a licensee's ~~slot machine gambling game~~ facility. A person  
 21 present in a licensee's ~~slot machine gambling game~~ facility may not  
 22 place or attempt to place a wager on behalf of a person who is not  
 23 present in the licensee's ~~slot machine gambling game~~ facility.

24 SECTION 68. IC 4-35-7-9, AS ADDED BY P.L.233-2007,  
 25 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 26 UPON PASSAGE]: Sec. 9. (a) A patron may make a ~~slot machine~~  
 27 **gambling game** wager at a racetrack only by means of:

- 28 (1) a **chip, a** token, or an electronic card, ~~purchased~~ **acquired**  
 29 from a licensee at the licensee's racetrack; or  
 30 (2) money or other negotiable currency.

31 (b) A **chip, a** token, or an electronic card may be ~~purchased~~  
 32 **acquired** by means of an agreement under which a licensee extends  
 33 credit to the patron.

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

- 36 (1) shall be made in **chips,** tokens, electronic cards, paper tickets,  
 37 or other evidence of winnings and payoffs approved by the  
 38 commission; and  
 39 (2) may not be made in money or other negotiable currency.

40 SECTION 69. IC 4-35-7-10, AS ADDED BY P.L.233-2007,  
 41 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 42 UPON PASSAGE]: Sec. 10. A **chip, a** token, or an electronic card

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1 described in section 9 of this chapter may be used by a patron while the  
 2 patron is present at the racetrack only to make a wager on a ~~slot~~  
 3 ~~machine gambling game~~ authorized under this article.

4 SECTION 70. IC 4-35-7-12, AS AMENDED BY P.L.229-2011,  
 5 SECTION 60, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 UPON PASSAGE]: Sec. 12. (a) The Indiana horse racing commission  
 7 shall enforce the requirements of this section.

8 (b) Except as provided in ~~subsection~~ **subsections (j) and (k)**, a  
 9 licensee shall before the fifteenth day of each month distribute an  
 10 amount equal to fifteen percent (15%) **(before July 1, 2013), and**  
 11 **thirteen percent (13%) (after June 30, 2013)** of the adjusted gross  
 12 receipts of the ~~slot machine~~ **wagering on gambling games** from the  
 13 previous month at the licensee's racetrack as provided in this  
 14 subsection. The Indiana horse racing commission may not use any of  
 15 this money for any administrative purpose or other purpose of the  
 16 Indiana horse racing commission, and the entire amount of the money  
 17 shall be distributed as provided in this section. A licensee shall pay the  
 18 first one million five hundred thousand dollars (\$1,500,000) distributed  
 19 under this section in a state fiscal year to the treasurer of state for  
 20 deposit in the Indiana tobacco master settlement agreement fund for the  
 21 purposes of the tobacco use prevention and cessation program. A  
 22 licensee shall pay the next two hundred fifty thousand dollars  
 23 (\$250,000) distributed under this section in a state fiscal year to the  
 24 Indiana horse racing commission for deposit in the gaming integrity  
 25 fund established by IC 4-35-8.7-3. After this money has been  
 26 distributed to the treasurer of state and the Indiana horse racing  
 27 commission, a licensee shall distribute the remaining money devoted  
 28 to horse racing purses and to horsemen's associations under this  
 29 subsection as follows:

30 (1) Five-tenths percent (0.5%) shall be transferred to horsemen's  
 31 associations for equine promotion or welfare according to the  
 32 ratios specified in subsection (e).

33 (2) Two and five-tenths percent (2.5%) shall be transferred to  
 34 horsemen's associations for backside benevolence according to  
 35 the ratios specified in subsection (e).

36 (3) Ninety-seven percent (97%) shall be distributed to promote  
 37 horses and horse racing as provided in subsection (d).

38 (c) A horsemen's association shall expend the amounts distributed  
 39 to the horsemen's association under subsection (b)(1) through (b)(2) for  
 40 a purpose promoting the equine industry or equine welfare or for a  
 41 benevolent purpose that the horsemen's association determines is in the  
 42 best interests of horse racing in Indiana for the breed represented by the



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1 horsemen's association. Expenditures under this subsection are subject  
2 to the regulatory requirements of subsection (f).

3 (d) A licensee shall distribute the amounts described in subsection  
4 (b)(3) as follows:

5 (1) Forty-six percent (46%) for thoroughbred purposes as follows:

6 (A) Sixty percent (60%) for the following purposes:

7 (i) Ninety-seven percent (97%) for thoroughbred purses.

8 (ii) Two and four-tenths percent (2.4%) to the horsemen's  
9 association representing thoroughbred owners and trainers.

10 (iii) Six-tenths percent (0.6%) to the horsemen's association  
11 representing thoroughbred owners and breeders.

12 (B) Forty percent (40%) to the breed development fund  
13 established for thoroughbreds under IC 4-31-11-10.

14 (2) Forty-six percent (46%) for standardbred purposes as follows:

15 (A) Three hundred seventy-five thousand dollars (\$375,000)  
16 to the state fair commission to be used by the state fair  
17 commission to support standardbred racing and facilities at the  
18 state fairgrounds.

19 (B) One hundred twenty-five thousand dollars (\$125,000) to  
20 the state fair commission to be used by the state fair  
21 commission to make grants to county fairs to support  
22 standardbred racing and facilities at county fair tracks. The  
23 state fair commission shall establish a review committee to  
24 include the standardbred association board, the Indiana horse  
25 racing commission, and the Indiana county fair association to  
26 make recommendations to the state fair commission on grants  
27 under this clause.

28 (C) Fifty percent (50%) of the amount remaining after the  
29 distributions under clauses (A) and (B) for the following  
30 purposes:

31 (i) Ninety-six and five-tenths percent (96.5%) for  
32 standardbred purses.

33 (ii) Three and five-tenths percent (3.5%) to the horsemen's  
34 association representing standardbred owners and trainers.

35 (D) Fifty percent (50%) of the amount remaining after the  
36 distributions under clauses (A) and (B) to the breed  
37 development fund established for standardbreds under  
38 IC 4-31-11-10.

39 (3) Eight percent (8%) for quarter horse purposes as follows:

40 (A) Seventy percent (70%) for the following purposes:

41 (i) Ninety-five percent (95%) for quarter horse purses.

42 (ii) Five percent (5%) to the horsemen's association

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1 representing quarter horse owners and trainers.

2 (B) Thirty percent (30%) to the breed development fund  
3 established for quarter horses under IC 4-31-11-10.

4 Expenditures under this subsection are subject to the regulatory  
5 requirements of subsection (f).

6 (e) Money distributed under subsection (b)(1) and (b)(2) shall be  
7 allocated as follows:

8 (1) Forty-six percent (46%) to the horsemen's association  
9 representing thoroughbred owners and trainers.

10 (2) Forty-six percent (46%) to the horsemen's association  
11 representing standardbred owners and trainers.

12 (3) Eight percent (8%) to the horsemen's association representing  
13 quarter horse owners and trainers.

14 (f) Money distributed under subsection (b)(1), (b)(2), or (b)(3) may  
15 not be expended unless the expenditure is for a purpose authorized in  
16 this section and is either for a purpose promoting the equine industry  
17 or equine welfare or is for a benevolent purpose that is in the best  
18 interests of horse racing in Indiana or the necessary expenditures for  
19 the operations of the horsemen's association required to implement and  
20 fulfill the purposes of this section. The Indiana horse racing  
21 commission may review any expenditure of money distributed under  
22 subsection (b)(1), (b)(2), or (b)(3) to ensure that the requirements of  
23 this section are satisfied. The Indiana horse racing commission shall  
24 adopt rules concerning the review and oversight of money distributed  
25 under subsection (b)(1), (b)(2), or (b)(3) and shall adopt rules  
26 concerning the enforcement of this section. The following apply to a  
27 horsemen's association receiving a distribution of money under  
28 subsection (b)(1), (b)(2), or (b)(3):

29 (1) The horsemen's association must annually file a report with  
30 the Indiana horse racing commission concerning the use of the  
31 money by the horsemen's association. The report must include  
32 information as required by the commission.

33 (2) The horsemen's association must register with the Indiana  
34 horse racing commission.

35 (g) The commission shall provide the Indiana horse racing  
36 commission with the information necessary to enforce this section.

37 (h) The Indiana horse racing commission shall investigate any  
38 complaint that a licensee has failed to comply with the horse racing  
39 purse requirements set forth in this section. If, after notice and a  
40 hearing, the Indiana horse racing commission finds that a licensee has  
41 failed to comply with the purse requirements set forth in this section,  
42 the Indiana horse racing commission may:



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- 1 (1) issue a warning to the licensee;  
 2 (2) impose a civil penalty that may not exceed one million dollars  
 3 (\$1,000,000); or  
 4 (3) suspend a meeting permit issued under IC 4-31-5 to conduct  
 5 a pari-mutuel wagering horse racing meeting in Indiana.  
 6 (i) A civil penalty collected under this section must be deposited in  
 7 the state general fund.  
 8 (j) ~~For a state fiscal year beginning after June 30, 2011,~~ The sum of  
 9 the amount of money dedicated to the distribution to the Indiana horse  
 10 racing commission for deposit in the gaming integrity fund and the  
 11 amount of money dedicated to the purposes described in subsection  
 12 (b)(1), (b)(2), and (b)(3) for a particular state fiscal year is **determined**  
 13 **as follows:**  
 14 **(1) For a state fiscal year ending before July 1, 2013, it is equal**  
 15 **to the lesser of:**  
 16 ~~(A)~~ **(A)** the result of:  
 17 ~~(A) (i)~~ **(i)** fifteen percent (15%) of the licensee's adjusted gross  
 18 receipts for the state fiscal year; minus  
 19 ~~(B) (ii)~~ **(ii)** one million five hundred thousand dollars  
 20 (\$1,500,000); or  
 21 ~~(2) (B)~~ **(B)** the result of:  
 22 ~~(A) in the state fiscal year beginning July 1, 2011, and ending~~  
 23 ~~June 30, 2012:~~  
 24 ~~(i) the sum of the amount dedicated to the distribution to the~~  
 25 ~~Indiana horse racing commission for deposit in the gaming~~  
 26 ~~integrity fund and the amount dedicated to the purposes~~  
 27 ~~described in subsection (b)(1), (b)(2), and (b)(3) in the~~  
 28 ~~previous state fiscal year; minus~~  
 29 ~~(ii) one million five hundred thousand dollars (\$1,500,000);~~  
 30 ~~and~~  
 31 ~~(B) in a state fiscal year beginning after June 30, 2012,~~  
 32 **(i)** the sum of the amount dedicated to the distribution to the  
 33 Indiana horse racing commission for deposit in the gaming  
 34 integrity fund and the amount dedicated to the purposes  
 35 described in subsection (b)(1), (b)(2), and (b)(3) in the  
 36 previous state fiscal year; increased by  
 37 **(ii)** a percentage that does not exceed the percent of increase  
 38 in the United States Department of Labor Consumer Price  
 39 Index during the year preceding the year in which an  
 40 increase is established.  
 41 **(2) For a state fiscal year beginning after June 30, 2013, it is**  
 42 **equal to the lesser of:**



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- (A) the result of:**
  - (i) thirteen percent (13%) of the licensee's adjusted gross receipts for the state fiscal year; minus**
  - (ii) one million five hundred thousand dollars (\$1,500,000); or**
- (B) the result of:**
  - (i) the sum of the amount dedicated to the distribution to the Indiana horse racing commission for deposit in the gaming integrity fund and the amount dedicated to the purposes described in subsection (b)(1), (b)(2), and (b)(3) in the previous state fiscal year; increased by**
  - (ii) a percentage that does not exceed the percent of increase in the United States Department of Labor Consumer Price Index during the year preceding the year in which an increase is established.**

- (k) If:**
  - (1) the amount specified in ~~subdivision (1)~~ subsection (j)(1)(A) for the state fiscal year exceeds the amount specified in ~~subdivision (2)~~ subsection (j)(1)(B) for a state fiscal year ending before July 1, 2013; or**
  - (2) the amount specified in subsection (j)(2)(A) for the state fiscal year exceeds the amount specified in subsection (j)(2)(B) for a state fiscal year beginning after June 30, 2013;**

the licensee shall transfer the amount of the excess to the commission for deposit in the state general fund. The licensee shall adjust the transfers required under this section in the final month of the state fiscal year to comply with the requirements of this subsection.

SECTION 71. IC 4-35-7-15 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS** [EFFECTIVE UPON PASSAGE]: **Sec. 15. (a) A licensee may submit a plan to the commission for conducting wagering on table games at the licensee's gambling game facility. A licensee must submit a table game plan before the date designated by the commission. Upon receipt of an appropriate plan, the commission shall authorize wagering on table games at the licensee's gambling game facility. Except as provided in subsection (b), a licensee may not install more table game positions than the number of positions proposed in the table game plan submitted to the commission.**

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

SECTION 72. IC 4-35-7-16 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS** [EFFECTIVE

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1 UPON PASSAGE]: **Sec. 16. (a) A licensee may request approval**  
 2 **from the commission to use a limited mobile gaming system in the**  
 3 **gambling operations of the licensee.**

4 **(b) The commission may approve the use of a limited mobile**  
 5 **gaming system to wager on gambling games in the gaming area (as**  
 6 **defined under the rules of the commission) of a gambling facility**  
 7 **licensed under this article. A person may not transmit a wager**  
 8 **using a mobile gaming device while present in any area other than**  
 9 **the gaming area.**

10 SECTION 73. IC 4-35-8-1, AS AMENDED BY P.L.172-2011,  
 11 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 12 JULY 1, 2013]: **Sec. 1. (a) This subsection applies only to a facility**  
 13 **licensed under this article that received at least seventy-five million**  
 14 **dollars (\$75,000,000) of adjusted gross receipts during the**  
 15 **preceding state fiscal year. A graduated slot machine wagering tax is**  
 16 **imposed as follows on one hundred percent (100%) of the adjusted**  
 17 **gross receipts received before July 1, 2012, and on ninety-nine percent**  
 18 **(99%) of the adjusted gross receipts received after June 30, 2012, from**  
 19 **wagering on gambling games authorized by this article:**

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

24 (2) **Thirty percent (30%) of the adjusted gross receipts in excess**  
 25 **of one hundred million dollars (\$100,000,000) but not exceeding**  
 26 **two hundred million dollars (\$200,000,000) received during the**  
 27 **period beginning July 1 of each year and ending June 30 of the**  
 28 **following year.**

29 (3) **Thirty-five percent (35%) of the adjusted gross receipts in**  
 30 **excess of two hundred million dollars (\$200,000,000) received**  
 31 **during the period beginning July 1 of each year and ending June**  
 32 **30 of the following year.**

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

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

42 (3) **Twenty-five percent (25%) of the adjusted gross receipts**

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

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

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

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

19 (b) This subsection applies only to a facility licensed under this  
 20 article that received less than seventy-five million dollars  
 21 (\$75,000,000) of adjusted gross receipts during the preceding state  
 22 fiscal year. A graduated tax is imposed on ninety-nine percent  
 23 (99%) of the adjusted gross receipts received from gambling games  
 24 authorized under this article as follows:

25 (1) Five percent (5%) of the first twenty-five million dollars  
 26 (\$25,000,000) of adjusted gross receipts received during the  
 27 period beginning July 1 of each year and ending June 30 of  
 28 the following year.

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

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

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

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1 ending June 30 of the following year.

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

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

11 **(c) A permit holder operating a facility taxed under subsection**  
 12 **(b) shall pay an additional tax of two million five hundred thousand**  
 13 **dollars (\$2,500,000) in any state fiscal year in which the facility's**  
 14 **adjusted gross receipts exceed seventy-five million dollars**  
 15 **(\$75,000,000). The additional tax imposed under this subsection is**  
 16 **due before July 1 of the following state fiscal year.**

17 ~~(b)~~ **(d)** A licensee shall remit the tax imposed by this section to the  
 18 department before the close of the business day following the day the  
 19 wagers are made.

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

22 ~~(d)~~ **(f)** If the department requires taxes to be remitted under this  
 23 chapter through electronic funds transfer, the department may allow the  
 24 licensee to file a monthly report to reconcile the amounts remitted to  
 25 the department.

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

28 SECTION 74. IC 4-35-8-5 IS ADDED TO THE INDIANA CODE  
 29 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
 30 UPON PASSAGE]: **Sec. 5. (a) This section applies to adjusted gross**  
 31 **receipts from wagering on gambling games that occurs after the**  
 32 **effective date of this section, as added by SEA 528-2013.**

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

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

42 **(d) A licensee may not deduct more than two million dollars**

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1 (\$2,000,000) under this section in a particular state fiscal year.  
 2 Deductions taken under this section must be attributable in equal  
 3 amounts to the qualified wagering of patrons who reside outside  
 4 Indiana and the qualified wagering of patrons who reside in  
 5 Indiana.

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

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

9 (2) IC 4-35-8.5.

10 (3) IC 4-35-8.9.

11 SECTION 75. IC 4-35-8.5-1, AS ADDED BY P.L.233-2007,  
 12 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 13 UPON PASSAGE]: Sec. 1. (a) Before the fifteenth day of each month,  
 14 a licensee that offers ~~slot machine gambling game~~ wagering under this  
 15 article shall pay to the commission a county ~~slot machine gambling~~  
 16 ~~game~~ wagering fee equal to three percent (3%) of the adjusted gross  
 17 receipts received from ~~slot machine gambling game~~ wagering during  
 18 the previous month at the licensee's racetrack. However, a licensee is  
 19 not required to pay more than eight million dollars (\$8,000,000) of  
 20 county ~~slot machine gambling game~~ wagering fees under this section  
 21 in any state fiscal year.

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

25 SECTION 76. IC 4-35-8.5-2, AS ADDED BY P.L.233-2007,  
 26 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 27 UPON PASSAGE]: Sec. 2. Before the fifteenth day of each month, the  
 28 treasurer of state shall distribute any county ~~slot machine gambling~~  
 29 ~~game~~ wagering fees received from a licensee during the previous  
 30 month to the county auditor of the county in which the licensee's  
 31 racetrack is located.

32 SECTION 77. IC 4-35-8.5-3, AS ADDED BY P.L.233-2007,  
 33 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 34 UPON PASSAGE]: Sec. 3. The auditor of each county receiving a  
 35 distribution of county ~~slot machine gambling game~~ wagering fees  
 36 under section 2 of this chapter shall distribute the county ~~slot machine~~  
 37 ~~gambling game~~ wagering fees as follows:

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

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

42 (3) After the distributions required by subdivisions (1) and (2) are

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- 1 made, the remainder shall be retained by the county.
- 2 SECTION 78. IC 4-35-8.8-4, AS ADDED BY P.L.233-2007,  
3 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4 JULY 1, 2013]: Sec. 4. The problem gambling fees used by the division  
5 under this chapter for the prevention and treatment of compulsive  
6 gambling are in addition to any ~~admissions~~ **riverboat supplemental**  
7 **wagering** tax revenue allocated by the division under ~~IC 4-33-12-6~~  
8 **IC 4-33-13.5** for the prevention and treatment of compulsive gambling.
- 9 SECTION 79. IC 4-35-8.9-1, 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 only to **the adjusted gross**  
12 **receipts from wagering on gambling games at a gambling game**  
13 **facility located in Shelby County for the** state fiscal years beginning  
14 after June 30, ~~2007~~, **2013**, and ending before July 1, ~~2012~~: **2016**.
- 15 SECTION 80. IC 4-35-8.9-2, AS ADDED BY P.L.233-2007,  
16 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
17 UPON PASSAGE]: Sec. 2. (a) Before the fifteenth day of each month,  
18 a licensee that offers ~~slot machine~~ **wagering on gambling games** under  
19 this article shall pay to the commission a supplemental fee equal to ~~one~~  
20 **percent (1%) the following percentages** of the adjusted gross receipts  
21 received by the licensee from ~~slot machine~~ **wagering on gambling**  
22 **games:**
- 23 (1) **One percent (1%) for a state fiscal year beginning before**  
24 **July 1, 2013.**
- 25 (2) **Two percent (2%) for the state fiscal year beginning after**  
26 **June 30, 2013, and ending before July 1, 2014.**
- 27 (3) **One percent (1%) for each of the following state fiscal**  
28 **years:**
- 29 (A) **The state fiscal year beginning after June 30, 2014, and**  
30 **ending before July 1, 2015.**
- 31 (B) **The state fiscal year beginning after June 30, 2015, and**  
32 **ending before July 1, 2016.**
- 33 (b) The commission shall deposit the supplemental fees into a  
34 separate account within the state general fund.
- 35 SECTION 81. IC 4-35-9-2, AS ADDED BY P.L.233-2007,  
36 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
37 UPON PASSAGE]: Sec. 2. A person who knowingly or intentionally  
38 aids, induces, or causes a person who is:
- 39 (1) less than twenty-one (21) years of age; and  
40 (2) not an employee of a licensee;  
41 to enter or attempt to enter the licensee's ~~slot machine~~ **gambling game**  
42 facility commits a Class A misdemeanor.



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1 SECTION 82. IC 4-35-9-3, AS ADDED BY P.L.233-2007,  
 2 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 UPON PASSAGE]: Sec. 3. A person who:

- 4 (1) is not an employee of a licensee;  
 5 (2) is less than twenty-one (21) years of age; and  
 6 (3) knowingly or intentionally enters the licensee's ~~slot machine~~  
 7 **gambling game** facility;

8 commits a Class A misdemeanor.

9 SECTION 83. IC 4-35-9-4, AS ADDED BY P.L.233-2007,  
 10 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 11 UPON PASSAGE]: Sec. 4. A person who knowingly or intentionally:

- 12 (1) makes a false statement on an application submitted under this  
 13 article;  
 14 (2) conducts a gambling game in a manner other than the manner  
 15 required under this article; or  
 16 (3) wagers or accepts a wager at a location other than a licensee's  
 17 ~~slot machine~~ **gambling game** facility;

18 commits a Class A misdemeanor.

19 SECTION 84. IC 4-35-11-1, AS ADDED BY P.L.233-2007,  
 20 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 21 UPON PASSAGE]: Sec. 1. This chapter applies to persons holding a  
 22 permit to operate a racetrack under IC 4-31-5 at which ~~slot machines~~  
 23 **gambling games** are licensed under this article.

24 SECTION 85. IC 4-35-11-2, AS ADDED BY P.L.233-2007,  
 25 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 26 UPON PASSAGE]: Sec. 2. The general assembly declares that it is  
 27 essential for minority and women's business enterprises to have the  
 28 opportunity for full participation in the racetrack industry if minority  
 29 and women's business enterprises are to obtain social and economic  
 30 parity and if the economies of the cities, towns, and counties in which  
 31 ~~slot machines~~ **gambling games** are operated at racetracks are to be  
 32 stimulated as contemplated by this article.

33 SECTION 86. IC 4-35-12-9, AS ADDED BY P.L.142-2009,  
 34 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 35 UPON PASSAGE]: Sec. 9. A trustee acting under the authority of this  
 36 chapter may conduct the operations of any hotel, restaurant, golf  
 37 course, or other amenity related to the racetrack's ~~slot machine~~  
 38 **gambling game** facility.

39 SECTION 87. IC 5-14-3.8-3, AS ADDED BY P.L.172-2011,  
 40 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 41 UPON PASSAGE]: Sec. 3. (a) The department, working with the office  
 42 of technology established by IC 4-13.1-2-1, or another organization that

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1 is part of a state educational institution, the office of management and  
 2 budget established by IC 4-3-22-3, and the state board of accounts  
 3 established by IC 5-11-1-1, shall post on the Indiana transparency  
 4 Internet web site the following:

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

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

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

9 (4) An index of audit reports prepared by the state board of  
 10 accounts.

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

13 ~~(5)~~ **(6)** Any other financial information deemed appropriate by the  
 14 department.

15 SECTION 88. IC 6-1.1-4-31.5, AS AMENDED BY P.L.112-2012,  
 16 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2013]: Sec. 31.5. (a) As used in this section, "department"  
 18 refers to the department of local government finance.

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

23 (c) If the department orders a state conducted assessment or  
 24 reassessment in a county, the department shall assume the duties of the  
 25 county assessor. Notwithstanding sections 15 and 17 of this chapter, a  
 26 county assessor subject to an order issued under this section may not  
 27 assess property or have property assessed for the assessment or general  
 28 reassessment under section 4 of this chapter or under a county's  
 29 reassessment plan prepared under section 4.2 of this chapter. Until the  
 30 state conducted assessment or reassessment is completed under this  
 31 section, the assessment or reassessment duties of the county assessor  
 32 are limited to providing the department or a contractor of the  
 33 department the support and information requested by the department  
 34 or the contractor.

35 (d) Before assuming the duties of a county assessor, the department  
 36 shall transmit a copy of the department's order requiring a state  
 37 conducted assessment or reassessment to the county assessor, the  
 38 county fiscal body, the county auditor, and the county treasurer. Notice  
 39 of the department's actions must be published one (1) time in a  
 40 newspaper of general circulation published in the county. The  
 41 department is not required to conduct a public hearing before taking  
 42 action under this section.

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

- 4 (1) data;  
 5 (2) records;  
 6 (3) maps;  
 7 (4) parcel record cards;  
 8 (5) forms;  
 9 (6) computer software systems;  
 10 (7) computer hardware systems; and  
 11 (8) other information;

12 related to the assessment or reassessment of real property in the county.  
 13 The information described in this subsection must be provided at no  
 14 cost to the department or the contractor of the department. A failure to  
 15 provide information requested under this subsection constitutes a  
 16 failure to perform a duty related to an assessment or a general  
 17 reassessment under section 4 of this chapter or under a county's  
 18 reassessment plan prepared under section 4.2 of this chapter and is  
 19 subject to IC 6-1.1-37-2.

20 (f) The department may enter into a contract with a professional  
 21 appraising firm to conduct an assessment or reassessment under this  
 22 section. If a county entered into a contract with a professional  
 23 appraising firm to conduct the county's assessment or reassessment  
 24 before the department orders a state conducted assessment or  
 25 reassessment in the county under this section, the contract:

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

28 (g) After receiving the report of assessed values from the appraisal  
 29 firm acting under a contract described in subsection (f), the department  
 30 shall give notice to the taxpayer and the county assessor, by mail, of the  
 31 amount of the assessment or reassessment. The notice of assessment or  
 32 reassessment:

- 33 (1) is subject to appeal by the taxpayer under section 31.7 of this  
 34 chapter; and  
 35 (2) must include a statement of the taxpayer's rights under section  
 36 31.7 of this chapter.

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

41 (i) A county subject to an order issued under this section shall pay  
 42 the cost of a contract described in subsection (f), without appropriation,

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1 from the county property reassessment fund. A contractor may  
2 periodically submit bills for partial payment of work performed under  
3 the contract. Notwithstanding any other law, a contractor is entitled to  
4 payment under this subsection for work performed under a contract if  
5 the contractor:

- 6 (1) submits to the department a fully itemized, certified bill in the  
7 form required by IC 5-11-10-1 for the costs of the work performed  
8 under the contract;
- 9 (2) obtains from the department:
  - 10 (A) approval of the form and amount of the bill; and
  - 11 (B) a certification that the billed goods and services have been  
12 received and comply with the contract; and
- 13 (3) files with the county auditor:
  - 14 (A) a duplicate copy of the bill submitted to the department;
  - 15 (B) proof of the department's approval of the form and amount  
16 of the bill; and
  - 17 (C) the department's certification that the billed goods and  
18 services have been received and comply with the contract.

19 The department's approval and certification of a bill under subdivision  
20 (2) shall be treated as conclusively resolving the merits of a contractor's  
21 claim. Upon receipt of the documentation described in subdivision (3),  
22 the county auditor shall immediately certify that the bill is true and  
23 correct without further audit and submit the claim to the county  
24 executive. The county executive shall allow the claim, in full, as  
25 approved by the department, without further examination of the merits  
26 of the claim in a regular or special session that is held not less than  
27 three (3) days and not more than seven (7) days after the date the claim  
28 is certified by the county fiscal officer if the procedures in IC 5-11-10-2  
29 are used to approve the claim or the date the claim is placed on the  
30 claim docket under IC 36-2-6-4 if the procedures in IC 36-2-6-4 are  
31 used to approve the claim. Upon allowance of the claim by the county  
32 executive, the county auditor shall immediately issue a warrant or  
33 check for the full amount of the claim approved by the department.  
34 Compliance with this subsection constitutes compliance with  
35 IC 5-11-6-1, IC 5-11-10, and IC 36-2-6. The determination and  
36 payment of a claim in compliance with this subsection is not subject to  
37 remonstrance and appeal. IC 36-2-6-4(f) and IC 36-2-6-9 do not apply  
38 to a claim submitted under this subsection. IC 5-11-10-1.6(d) applies  
39 to a fiscal officer who pays a claim in compliance with this subsection.

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

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- 1 (1) The commissioner of the Indiana department of  
 2 administration.  
 3 (2) The director of the budget agency.  
 4 (3) The attorney general.
- 5 (k) If money in the county's property reassessment fund is  
 6 insufficient to pay for an assessment or reassessment conducted under  
 7 this section, the department may increase the tax rate and tax levy of  
 8 the county's property reassessment fund to pay the cost and expenses  
 9 related to the assessment or reassessment.
- 10 (l) The department or the contractor of the department shall use the  
 11 land values determined under section 13.6 of this chapter for a county  
 12 subject to an order issued under this section to the extent that the  
 13 department or the contractor finds that the land values reflect the true  
 14 tax value of land, as determined under this article and the rules of the  
 15 department. If the department or the contractor finds that the land  
 16 values determined for the county under section 13.6 of this chapter do  
 17 not reflect the true tax value of land, the department or the contractor  
 18 shall determine land values for the county that reflect the true tax value  
 19 of land, as determined under this article and the rules of the  
 20 department. Land values determined under this subsection shall be  
 21 used to the same extent as if the land values had been determined under  
 22 section 13.6 of this chapter. The department or the contractor of the  
 23 department shall notify the county's assessing officials of the land  
 24 values determined under this subsection.
- 25 (m) A contractor of the department may notify the department if:  
 26 (1) a county auditor fails to:  
 27 (A) certify the contractor's bill;  
 28 (B) publish the contractor's claim;  
 29 (C) submit the contractor's claim to the county executive; or  
 30 (D) issue a warrant or check for payment of the contractor's  
 31 bill;  
 32 as required by subsection (i) at the county auditor's first legal  
 33 opportunity to do so;  
 34 (2) a county executive fails to allow the contractor's claim as  
 35 legally required by subsection (i) at the county executive's first  
 36 legal opportunity to do so; or  
 37 (3) a person or an entity authorized to act on behalf of the county  
 38 takes or fails to take an action, including failure to request an  
 39 appropriation, and that action or failure to act delays or halts  
 40 progress under this section for payment of the contractor's bill.
- 41 (n) The department, upon receiving notice under subsection (m)  
 42 from a contractor of the department, shall:

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- 1 (1) verify the accuracy of the contractor's assertion in the notice  
 2 that:
- 3 (A) a failure occurred as described in subsection (m)(1) or  
 4 (m)(2); or
- 5 (B) a person or an entity acted or failed to act as described in  
 6 subsection (m)(3); and
- 7 (2) provide to the treasurer of state the department's approval  
 8 under subsection (i)(2)(A) of the contractor's bill with respect to  
 9 which the contractor gave notice under subsection (m).
- 10 (o) Upon receipt of the department's approval of a contractor's bill  
 11 under subsection (n), the treasurer of state shall pay the contractor the  
 12 amount of the bill approved by the department from money in the  
 13 possession of the state that would otherwise be available for  
 14 distribution to the county, including distributions of admissions taxes  
 15 or wagering taxes.
- 16 (p) The treasurer of state shall withhold from the money that would  
 17 be distributed under ~~IC 4-33-12-6~~, IC 4-33-13-5, **IC 4-33-13.5**, or any  
 18 other law to a county described in a notice provided under subsection  
 19 (m) the amount of a payment made by the treasurer of state to the  
 20 contractor of the department under subsection (o). Money shall be  
 21 withheld from any source payable to the county.
- 22 (q) Compliance with subsections (m) through (p) constitutes  
 23 compliance with IC 5-11-10.
- 24 (r) IC 5-11-10-1.6(d) applies to the treasurer of state with respect to  
 25 the payment made in compliance with subsections (m) through (p).  
 26 This subsection and subsections (m) through (p) must be interpreted  
 27 liberally so that the state shall, to the extent legally valid, ensure that  
 28 the contractual obligations of a county subject to this section are paid.  
 29 Nothing in this section shall be construed to create a debt of the state.
- 30 (s) The provisions of this section are severable as provided in  
 31 IC 1-1-1-8(b).
- 32 SECTION 89. IC 6-3.1-17-7, AS AMENDED BY P.L.4-2005,  
 33 SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 34 JANUARY 1, 2014]: Sec. 7. (a) To be entitled to a credit under this  
 35 chapter, a taxpayer must request the Indiana economic development  
 36 corporation to determine whether costs incurred to build or refurbish  
 37 a riverboat are qualified investments.
- 38 (b) The request under subsection (a) must be made before the costs  
 39 are incurred.
- 40 (c) The Indiana economic development corporation shall find that  
 41 costs are a qualified investment to the extent that the costs result:
- 42 (1) from work performed in Indiana to build or refurbish a

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1 riverboat; and  
 2 (2) in taxable income to any other Indiana taxpayer;  
 3 as determined under the standards adopted by the Indiana economic  
 4 development corporation.

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

7 SECTION 90. IC 6-3.1-17.5 IS ADDED TO THE INDIANA CODE  
 8 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
 9 JANUARY 1, 2014]:

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

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

13 **(1) A riverboat.**

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

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

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

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

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

23 **(2) a partnership;**

24 **(3) a limited liability company; or**

25 **(4) a limited liability partnership.**

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

29 **Sec. 6. As used in this chapter, "qualified capital investment"**  
 30 **means any capital investment that:**

31 **(1) is made by a licensed owner, an operating agent, or a**  
 32 **permit holder;**

33 **(2) exceeds two million dollars (\$2,000,000);**

34 **(3) subject to section 11(d) of this chapter, is made for:**

35 **(A) onsite infrastructure improvements for the property on**  
 36 **which a gaming facility is located;**

37 **(B) construction of a gaming facility or other buildings or**  
 38 **improvements on the property on which a gaming facility**  
 39 **is located;**

40 **(C) rehabilitation, alteration, or major repair of a gaming**  
 41 **facility or of existing buildings or improvements on the**  
 42 **property on which a gaming facility is located; or**



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- 1 (D) installation of fixtures and equipment (other than  
2 fixtures or equipment directly related to gaming) in a  
3 gaming facility or in another building or improvements on  
4 the property on which a gaming facility is located;  
5 (4) is made after December 31, 2013, and before January 1,  
6 2019; and  
7 (5) is approved by the Indiana economic development  
8 corporation under section 11 of this chapter as a qualified  
9 capital investment.
- 10 Sec. 7. As used in this chapter, "riverboat" has the meaning set  
11 forth in IC 4-33-2-17.
- 12 Sec. 8. As used in this chapter, "state income tax liability"  
13 means a taxpayer's total tax liability that is incurred under  
14 IC 6-3-1 through IC 6-3-7 (the adjusted gross income tax), as  
15 computed after the application of the credits that under  
16 IC 6-3.1-1-2 are to be applied before the credit provided by this  
17 chapter.
- 18 Sec. 9. (a) A taxpayer that:  
19 (1) is a licensed owner, an operating agent, or a permit holder;  
20 and  
21 (2) makes a qualified capital investment during a taxable  
22 year;  
23 is entitled to a credit against the taxpayer's state income tax  
24 liability for that taxable year.
- 25 (b) The amount of the credit to which a taxpayer is entitled is  
26 equal to ten percent (10%) multiplied by the qualified capital  
27 investment made by the taxpayer during the taxable year.
- 28 Sec. 10. (a) If the amount determined under section 9(b) of this  
29 chapter for a taxpayer in a taxable year exceeds the taxpayer's  
30 state income tax liability for that taxable year, the taxpayer may  
31 carry the excess over to the following nine (9) taxable years. The  
32 amount of the credit carryover from a taxable year shall be  
33 reduced to the extent that the carryover is used by the taxpayer to  
34 obtain a credit under this chapter for any subsequent taxable year.
- 35 (b) A taxpayer is not entitled to a carryback or refund of any  
36 unused credit.
- 37 (c) A taxpayer is not entitled to a credit under this chapter for  
38 a qualified capital investment if the taxpayer claims any other state  
39 tax credit for that same qualified capital investment.
- 40 Sec. 10.5. The total amount of tax credits awarded under this  
41 chapter may not exceed forty million dollars (\$40,000,000) in a  
42 state fiscal year.

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1           **Sec. 11. (a) To be entitled to a credit under this chapter, a**  
 2 **taxpayer must request the Indiana economic development**  
 3 **corporation to determine whether costs incurred are qualified**  
 4 **capital investments as required by this chapter.**

5           **(b) The request under subsection (a) must be made before the**  
 6 **costs are incurred.**

7           **(c) The Indiana economic development corporation must find**  
 8 **that costs meet the requirements of qualified capital investments**  
 9 **under this chapter, as determined under the standards adopted by**  
 10 **the Indiana economic development corporation.**

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

13           **(1) the construction of the buildings or improvements on the**  
 14 **property on which a gaming facility is located;**

15           **(2) the rehabilitation, alteration, or major repair of an**  
 16 **existing building or improvement on the property on which a**  
 17 **gaming facility is located; or**

18           **(3) the installation of fixtures and equipment in a building or**  
 19 **improvements on the property on which a gaming facility is**  
 20 **located;**

21 **are not eligible for the tax credit under this chapter unless the**  
 22 **Indiana economic development corporation determines that the**  
 23 **building or improvement is directly related to hospitality and that**  
 24 **the building or improvement will enhance the experience of the**  
 25 **patrons of the gaming facility.**

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

28           **Sec. 12. If a pass through entity is entitled to a credit under this**  
 29 **chapter but does not have state income tax liability against which**  
 30 **the tax credit may be applied, an individual who is a shareholder,**  
 31 **partner, beneficiary, or member of the pass through entity is**  
 32 **entitled to a tax credit equal to:**

33           **(1) the tax credit determined for the pass through entity for**  
 34 **the taxable year; multiplied by**

35           **(2) the percentage of the pass through entity's distributive**  
 36 **income to which the shareholder, partner, beneficiary, or**  
 37 **member is entitled.**

38 **The credit provided under this section is in addition to a tax credit**  
 39 **to which a shareholder, partner, beneficiary, or member of a pass**  
 40 **through entity is entitled. However, a pass through entity and an**  
 41 **individual who is a shareholder, partner, beneficiary, or member**  
 42 **of a pass through entity may not claim more than one (1) credit for**



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1 the same qualified capital investment.

2 **Sec. 13. (a) A taxpayer may assign any part of the tax credit to**

3 **which the taxpayer is entitled under this chapter if:**

4 (1) the person to whom the tax credit is assigned is

5 constructing a new amenity that:

6 (A) is directly related to the gaming facility; and

7 (B) will enhance the experience of the patrons of the

8 gaming facility; and

9 (2) the Indiana economic development corporation approves

10 the assignment of the tax credit.

11 (b) A tax credit that is assigned under this section remains

12 subject to this chapter.

13 (c) An assignment of a tax credit under this section must be in

14 writing, and both the taxpayer and the person to whom the tax

15 credit is assigned must report the assignment on their state tax

16 return for the year in which the assignment is made, in the manner

17 prescribed by the department.

18 **Sec. 14. To receive the credit provided by this chapter, a**

19 **taxpayer must claim the credit on the taxpayer's state income tax**

20 **return or returns in the manner prescribed by the department. The**

21 **taxpayer shall submit to the department the certification of credit**

22 **by the Indiana economic development corporation, proof of**

23 **payment of the qualified capital investment, and all other**

24 **information that the department determines is necessary for the**

25 **calculation of the credit provided by this chapter and for the**

26 **determination of whether an investment cost is a qualified capital**

27 **investment for purposes of this chapter.**

28 SECTION 91. IC 6-3.1-20-7 IS AMENDED TO READ AS

29 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 7. (a) The department

30 shall before July 1 of each year determine the amount of credits

31 allowed under this chapter for taxable years ending before January 1 of

32 the year.

33 (b) One-half (1/2) of the amount determined by the department

34 under subsection (a) shall be:

35 (1) deducted during the year from the riverboat ~~admissions~~

36 **supplemental wagering** tax revenue otherwise payable to the

37 county under ~~IC 4-33-12-6(d)(2); IC 4-33-13.5;~~ and

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

39 (c) One-sixth (1/6) of the amount determined by the department

40 under subsection (a) shall be:

41 (1) deducted during the year from the riverboat ~~admissions~~

42 **supplemental wagering** tax revenue otherwise payable under

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- 1           ~~IC 4-33-12-6(d)~~ **IC 4-33-13.5** to each of the following:
- 2           (A) The largest city by population located in the county.
- 3           (B) The second largest city by population located in the
- 4           county.
- 5           (C) The third largest city by population located in the county;
- 6           and
- 7           (2) paid instead to the state general fund.

8           SECTION 92. IC 6-8.1-1-1, AS AMENDED BY P.L.182-2009(ss),  
9           SECTION 247, IS AMENDED TO READ AS FOLLOWS  
10           [EFFECTIVE JULY 1, 2013]: Sec. 1. "Listed taxes" or "taxes" includes  
11           only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); ~~the~~  
12           ~~riverboat admissions tax (IC 4-33-12)~~; the riverboat wagering tax  
13           (IC 4-33-13); **the riverboat supplemental wagering tax**  
14           **(IC 4-33-13.5)**; the slot machine wagering tax (IC 4-35-8); the type II  
15           gambling game excise tax (IC 4-36-9); the gross income tax (IC 6-2.1)  
16           (repealed); the utility receipts and utility services use taxes (IC 6-2.3);  
17           the state gross retail and use taxes (IC 6-2.5); the adjusted gross income  
18           tax (IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the  
19           county adjusted gross income tax (IC 6-3.5-1.1); the county option  
20           income tax (IC 6-3.5-6); the county economic development income tax  
21           (IC 6-3.5-7); the auto rental excise tax (IC 6-6-9); the financial  
22           institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the alternative  
23           fuel permit fee (IC 6-6-2.1); the special fuel tax (IC 6-6-2.5); the motor  
24           carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a  
25           reciprocal agreement under IC 6-8.1-3; the motor vehicle excise tax  
26           (IC 6-6-5); the commercial vehicle excise tax (IC 6-6-5.5); the excise  
27           tax imposed on recreational vehicles and truck campers (IC 6-6-5.1);  
28           the hazardous waste disposal tax (IC 6-6-6.6); the cigarette tax  
29           (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor excise tax  
30           (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider excise tax  
31           (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the petroleum  
32           severance tax (IC 6-8-1); the various innkeeper's taxes (IC 6-9); the  
33           various food and beverage taxes (IC 6-9); the county admissions tax  
34           (IC 6-9-13 and IC 6-9-28); the regional transportation improvement  
35           income tax (IC 8-24-17); the oil inspection fee (IC 16-44-2); the  
36           emergency and hazardous chemical inventory form fee (IC 6-6-10); the  
37           penalties assessed for oversize vehicles (IC 9-20-3 and IC 9-30); the  
38           fees and penalties assessed for overweight vehicles (IC 9-20-4 and  
39           IC 9-30); the underground storage tank fee (IC 13-23); the solid waste  
40           management fee (IC 13-20-22); and any other tax or fee that the  
41           department is required to collect or administer.

42           SECTION 93. IC 6-9-2-4.3, AS AMENDED BY P.L.172-2011,



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1 SECTION 94, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
2 JULY 1, 2013]: Sec. 4.3. (a) The Lake County convention and visitor  
3 bureau shall establish a convention, tourism, and visitor promotion  
4 alternate revenue fund (referred to in this chapter as the "alternate  
5 revenue fund"). The bureau may deposit in the alternate revenue fund  
6 all money received by the bureau after June 30, 2005, that is not  
7 required to be deposited in the promotion fund under section 2 of this  
8 chapter or a fund established by the bureau, including appropriations,  
9 gifts, grants, membership dues, and contributions from any public or  
10 private source.

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

17 (c) All money in the alternate revenue fund shall be deposited, held,  
18 secured, invested, and paid in accordance with statutes relating to the  
19 handling of public funds. The handling and expenditure of money in  
20 the alternate revenue fund is subject to audit and supervision by the  
21 state board of accounts.

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

25 SECTION 94. IC 8-18-8-5, AS AMENDED BY P.L.30-2012,  
26 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
27 JULY 1, 2013]: Sec. 5. All expenses incurred in the maintenance of  
28 county highways shall first be paid out of funds from the gasoline tax,  
29 special fuel tax, and the motor vehicle registration fees that are paid to  
30 the counties by the state. In addition, a county may use funds derived  
31 from the:

- 32 (1) county motor vehicle excise surtax;
- 33 (2) county wheel tax;
- 34 (3) county adjusted gross income tax;
- 35 (4) county option income tax;
- 36 ~~(5) riverboat admission tax (IC 4-33-12);~~
- 37 ~~(6) (5) riverboat wagering tax (IC 4-33-13); or~~
- 38 **(6) riverboat supplemental wagering tax (IC 4-33-13.5); or**
- 39 (7) property taxes and miscellaneous revenue deposited in the  
40 county general fund.

41 SECTION 95. IC 12-23-2-2 IS AMENDED TO READ AS  
42 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 2. The addition



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1 services fund is established for the deposit of excise taxes on alcoholic  
 2 beverages as described in IC 7.1-4-11 and ~~taxes on~~ riverboat  
 3 **admissions supplemental wagering taxes received** under  
 4 ~~IC 4-33-12-6.~~ **IC 4-33-13.5.**

5 SECTION 96. IC 12-23-2-5, AS AMENDED BY P.L.1-2009,  
 6 SECTION 107, IS AMENDED TO READ AS FOLLOWS  
 7 [EFFECTIVE JULY 1, 2013]: Sec. 5. The general assembly shall  
 8 appropriate money from the addiction services fund solely for the  
 9 purpose of funding programs:

- 10 (1) that provide prevention services and intervention and  
 11 treatment services for individuals who are psychologically or  
 12 physiologically dependent upon alcohol or other drugs; and  
 13 (2) that are for the prevention and treatment of gambling  
 14 problems.

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

20 SECTION 97. IC 12-23-2-7 IS AMENDED TO READ AS  
 21 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 7. (a) For each state  
 22 fiscal year, the division may not spend more than an amount equal to  
 23 five percent (5%) of the total amount received by the division from the  
 24 fund established under section 2 of this chapter for the administrative  
 25 costs associated with the use of money received from the fund.

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

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

36 SECTION 98. IC 20-26-5-22.5, AS ADDED BY P.L.214-2005,  
 37 SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 JULY 1, 2013]: Sec. 22.5. (a) A school corporation may participate in  
 39 the establishment of a public school foundation.

40 (b) The governing body of a school corporation may receive the  
 41 proceeds of a grant, a restricted gift, an unrestricted gift, a donation, an  
 42 endowment, a bequest, a trust, an agreement to share tax revenue



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1 received by a city or county under ~~IC 4-33-12-6~~ or IC 4-33-13 or  
 2 **IC 4-33-13.5**, or other funds not generated from taxes levied by the  
 3 school corporation to create a foundation under the following  
 4 conditions:

5 (1) The foundation is:

6 (A) exempt from federal income taxation under Section  
 7 501(c)(3) of the Internal Revenue Code; and

8 (B) organized as an Indiana nonprofit corporation for the  
 9 purposes of providing educational funds for scholarships,  
 10 teacher education, capital programs, and special programs for  
 11 school corporations.

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

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

16 (A) Distribute the income from a donation only to the school  
 17 corporation.

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

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

23 (ii) is liquidated; or

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

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

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

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

32 SECTION 99. IC 20-47-1-1, AS ADDED BY P.L.2-2006,  
 33 SECTION 170, IS AMENDED TO READ AS FOLLOWS  
 34 [EFFECTIVE JULY 1, 2013]: Sec. 1. As used in this chapter,  
 35 "proceeds from riverboat gaming" means tax revenue received by a  
 36 political subdivision under ~~IC 4-33-12-6~~; IC 4-33-13, **IC 4-33-13.5**, or  
 37 an agreement to share a city's or county's part of the tax revenue.

38 SECTION 100. IC 20-47-1-5, AS AMENDED BY P.L.142-2009,  
 39 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 40 JULY 1, 2013]: Sec. 5. (a) The governing body of a school corporation  
 41 may donate the proceeds of a grant, a gift, a donation, an endowment,  
 42 a bequest, a trust, an agreement to share tax revenue received by a city

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1 or county under ~~IC 4-33-12-6~~ or IC 4-33-13 or **IC 4-33-13.5**, or an  
2 agreement to share revenue received by a political subdivision under  
3 IC 4-35-8.5, or other funds not generated from taxes levied by the  
4 school corporation, to a foundation under the following conditions:

5 (1) The foundation is a charitable nonprofit community  
6 foundation.

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

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

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

11 (B) Distribute the income from the donation only to the school  
12 corporation as directed by resolution of the governing body of  
13 the school corporation.

14 (C) Return the donation to the general fund of the school  
15 corporation if the foundation:

16 (i) loses the foundation's status as a public charitable  
17 organization;

18 (ii) is liquidated; or

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

21 (b) A school corporation may use income received under this  
22 section from a community foundation only for purposes of the school  
23 corporation.

24 SECTION 101. IC 35-31.5-2-185, AS ADDED BY P.L.114-2012,  
25 SECTION 67, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
26 UPON PASSAGE]: Sec. 185. (a) "Law enforcement officer" means:

27 (1) a police officer (including a correctional police officer),  
28 sheriff, constable, marshal, prosecuting attorney, special  
29 prosecuting attorney, special deputy prosecuting attorney, the  
30 securities commissioner, or the inspector general;

31 (2) a deputy of any of those persons;

32 (3) an investigator for a prosecuting attorney or for the inspector  
33 general;

34 (4) a conservation officer;

35 (5) an enforcement officer of the alcohol and tobacco  
36 commission; ~~or~~

37 (6) an enforcement officer of the securities division of the office  
38 of the secretary of state; or

39 (7) **a gaming agent employed under IC 4-33-4.5 or a gaming  
40 control officer employed under IC 4-33-20.**

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

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1 **IC 35-42-2-1(b)(1).**  
 2 **(c) "Law enforcement officer", for purposes of IC 35-45-15,**  
 3 **includes a federal enforcement officer, as set forth in**  
 4 **IC 35-45-15-3.**

5 SECTION 102. IC 36-1-8-9, AS AMENDED BY P.L.199-2005,  
 6 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2013]: Sec. 9. (a) Each unit that receives:

- 8 (1) tax revenue under ~~IC 4-33-12-6~~ or IC 4-33-13 or  
 9 **IC 4-33-13.5;**
- 10 (2) revenue under an agreement to share the tax revenue received  
 11 under ~~IC 4-33-12~~ or IC 4-33-13 or **IC 4-33-13.5** by another unit;  
 12 or
- 13 (3) revenue under a development agreement (as defined in section  
 14 9.5 of this chapter);

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

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

25 SECTION 103. IC 36-1-14-1, AS AMENDED BY P.L.142-2009,  
 26 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 27 JULY 1, 2013]: Sec. 1. (a) This section does not apply to donations of  
 28 gaming revenue to a public school endowment corporation under  
 29 IC 20-47-1-3.

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

- 32 (1) Tax revenue received by a unit under ~~IC 4-33-12-6,~~  
 33 IC 4-33-13, **IC 4-33-13.5,** or an agreement to share a city's or  
 34 county's part of the tax revenue.
- 35 (2) Revenue received by a unit under IC 4-35-8.5 or an agreement  
 36 to share revenue received by another unit under IC 4-35-8.5.

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

- 41 (1) The foundation is a charitable nonprofit community  
 42 foundation.

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- 1 (2) The foundation retains all rights to the donation, including
- 2 investment powers.
- 3 (3) The foundation agrees to do the following:
- 4 (A) Hold the donation as a permanent endowment.
- 5 (B) Distribute the income from the donation only to the unit as
- 6 directed by resolution of the fiscal body of the unit.
- 7 (C) Return the donation to the general fund of the unit if the
- 8 foundation:
- 9 (i) loses the foundation's status as a public charitable
- 10 organization;
- 11 (ii) is liquidated; or
- 12 (iii) violates any condition of the endowment set by the
- 13 fiscal body of the unit.

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

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

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

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

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

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

40 (e) **Subject to appropriation by the general assembly, the interest**  
 41 **accruing to the fund is annually appropriated to the department of**  
 42 **natural resources only budget agency may distribute not more than**

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1 **five hundred thousand dollars (\$500,000) annually from the fund**  
2 for the following purposes:

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

7 (2) To reimburse claims made for expenditures to maintain:  
8 (A) the grounds surrounding a qualified historic hotel;  
9 (B) supporting buildings and structures related to a qualified  
10 historic hotel; and  
11 (C) other facilities used by the guests of the qualified historic  
12 hotel;

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

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

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

33 SECTION 105. IC 36-7.5-4-16, AS ADDED BY P.L.214-2005,  
34 SECTION 73, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
35 JULY 1, 2013]: Sec. 16. (a) This section applies if:

36 (1) a city or county described in IC 36-7.5-2-3 fails to make a  
37 transfer or a part of a transfer required by section 2 of this  
38 chapter; and  
39 (2) the development authority has bonds or other debt or lease  
40 obligations outstanding.

41 (b) The treasurer of state shall do the following:  
42 (1) Deduct from amounts otherwise payable to the city or town

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1 under ~~IC 4-33-12~~ or IC 4-33-13 or **IC 4-33-13.5** an amount equal  
 2 to the amount of the transfer or part of the transfer under section  
 3 2 of this chapter that the city or county failed to make.  
 4 (2) Pay the amount deducted under subdivision (1) to the  
 5 development authority.  
 6 SECTION 106. [EFFECTIVE JULY 1, 2013] (a) **IC 4-33-13-1.5,**  
 7 **as amended by this act, applies to adjusted gross receipts received**  
 8 **from wagering on gambling games after June 30, 2013.**  
 9 (b) **This SECTION expires July 1, 2014.**  
 10 SECTION 107. [EFFECTIVE JULY 1, 2013] (a) **IC 4-35-7-12(b),**  
 11 **as amended by this act, applies to adjusted gross receipts received**  
 12 **from wagering on gambling games after June 30, 2013.**  
 13 (b) **The following apply to the adjusted gross receipts of slot**  
 14 **machine wagering occurring before July 1, 2013:**  
 15 (1) **Subject to subdivision (2), a licensee shall make the**  
 16 **transfers required by IC 4-35-7-12, as in effect on January 1,**  
 17 **2013, with respect to the adjusted gross receipts of slot**  
 18 **machine wagering occurring in June 2013.**  
 19 (2) **A licensee shall adjust the transfers required by**  
 20 **subdivision (1) in accordance with IC 4-35-7-12(j), as in effect**  
 21 **on January 1, 2013.**  
 22 (3) **A licensee shall make the transfers required by subdivision**  
 23 **(1) before July 15, 2013.**  
 24 (c) **This SECTION expires July 1, 2014.**  
 25 SECTION 108. [EFFECTIVE JULY 1, 2013] (a) **IC 4-35-8-1, as**  
 26 **amended by this act, applies to adjusted gross receipts received**  
 27 **from wagering on gambling games after June 30, 2013.**  
 28 (b) **This SECTION expires July 1, 2014.**  
 29 SECTION 109. [EFFECTIVE JANUARY 1, 2014] (a)  
 30 **IC 6-3.1-17.5, as added by this act, applies to taxable years**  
 31 **beginning after December 31, 2013.**  
 32 (b) **This SECTION expires July 1, 2015.**  
 33 SECTION 110. **An emergency is declared for this act.**

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COMMITTEE REPORT

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

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

ALTING, Chairperson

Committee Vote: Yeas 9, Nays 0.

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COMMITTEE REPORT

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

Delete everything after the enacting clause and insert the following:

(SEE TEXT OF BILL)

and when so amended that said bill do pass.

(Reference is to SB 528 as introduced.)

KENLEY, Chairperson

Committee Vote: Yeas 8, Nays 4.

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SENATE MOTION

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

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

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

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

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

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

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

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

Page 27, delete lines 1 through 5.

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

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

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

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

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

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

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

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



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

(2) IC 4-35-8.5.

(3) IC 4-35-8.9."

Page 48, delete line 1.

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

Renumber all SECTIONS consecutively.

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

BOOTS

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SENATE MOTION

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

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

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

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

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

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

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

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

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

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

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

- (A) the grounds surrounding a qualified historic hotel;
- (B) supporting buildings and structures related to a qualified historic hotel; and
- (C) other facilities used by the guests of the qualified historic hotel;

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

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

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

Page 67, delete lines 1 through 14.

Re-number all SECTIONS consecutively.

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

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## SENATE MOTION

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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city in which the riverboat is located.

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

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

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

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

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

KENLEY

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SENATE MOTION

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

Page 40, line 4, delete "thirteen".

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

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

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

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

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

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

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

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

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

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