

# COMMITTEE REPORT

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## 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:

- 1 Delete everything after the enacting clause and insert the following:  
2 SECTION 1. IC 4-31-2-1.5 IS ADDED TO THE INDIANA CODE  
3 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
4 1, 2013]: **Sec. 1.5. "Approved limited mobile gaming system"**  
5 **means a limited mobile gaming system approved by the**  
6 **commission under IC 4-31-7-9.**
- 7 SECTION 2. IC 4-31-2-7.5 IS ADDED TO THE INDIANA CODE  
8 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
9 1, 2013]: **Sec. 7.5. "Gambling game" has the meaning set forth in**  
10 **IC 4-35-2-5.**
- 11 SECTION 3. IC 4-31-2-10.3 IS ADDED TO THE INDIANA CODE  
12 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
13 1, 2013]: **Sec. 10.3. "Limited mobile gaming system" has the**  
14 **meaning set forth in IC 4-35-2-7.5.**
- 15 SECTION 4. IC 4-31-2-10.4 IS ADDED TO THE INDIANA CODE  
16 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
17 1, 2013]: **Sec. 10.4. "Mobile gaming device" means an electronic**  
18 **device, including software, that does the following:**
- 19 (1) **Displays information related to pari-mutuel horse racing.**  
20 (2) **Enables a patron to place a wager on pari-mutuel horse**  
21 **racing from an approved location using money placed into a**

1           **deposit account maintained under the rules of the**  
 2           **commission.**

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

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

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

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

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

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

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

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

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

11 SECTION 8. IC 4-31-7-9 IS ADDED TO THE INDIANA CODE  
 12 AS A **NEW SECTION TO READ AS FOLLOWS** [EFFECTIVE JULY  
 13 1, 2013]: **Sec. 9. (a) A permit holder may request approval from the**  
 14 **commission to use a limited mobile gaming system in the**  
 15 **pari-mutuel wagering conducted at the following locations**  
 16 **operated by the permit holder:**

- 17 (1) **A satellite facility.**  
 18 (2) **An off-track betting facility located at the permit holder's**  
 19 **racetrack.**

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

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

- 31 (1) For pari-mutuel wagers made at a permit holder's racetrack on  
 32 live races, an amount equal to:  
 33 (A) eight percent (8%) of the total amount of money wagered  
 34 on win, place, and show pools on each racing day; plus  
 35 (B) eleven and one-half percent (11.5%) of the total amount of  
 36 money wagered on exotic wagering pools on each racing day.  
 37 (2) For pari-mutuel wagers made at a permit holder's satellite  
 38 facility on simulcasts of races originating from the permit holder's  
 39 racetrack, an amount equal to:  
 40 (A) ten percent (10%) of the total amount of money wagered  
 41 on win, place, and show pools on each day; plus  
 42 (B) thirteen and one-half percent (13.5%) of the total amount

1 of money wagered on exotic wagering pools on each day.  
 2 (3) On the simulcast of races, for the Indiana sending or Indiana  
 3 receiving track or its satellite facilities, the amount to be retained,  
 4 after deducting:  
 5 (A) pari-mutuel tax payments owed to Indiana; and  
 6 (B) the contractual obligations owed to the racetrack from  
 7 which the races originated;  
 8 shall be determined, subject to the approval of the commission, by  
 9 one (1) or more contracts between the applicable Indiana permit  
 10 holders and the applicable horsemen's association.

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

17 SECTION 10. IC 4-31-11-11 IS AMENDED TO READ AS  
 18 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 11. Each development  
 19 fund consists of:

20 (1) breakage and outs paid into the fund under IC 4-31-9-10;  
 21 (2) appropriations by the general assembly;  
 22 (3) gifts;  
 23 (4) stakes payments;  
 24 (5) entry fees; and  
 25 (6) money paid into the fund under ~~IC 4-33-12-6~~ IC 4-35-7-12.

26 SECTION 11. IC 4-33-2-3.5 IS ADDED TO THE INDIANA CODE  
 27 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 28 1, 2013]: Sec. 3.5. (a) Except as provided in subsection (b) or (c),  
 29 "base year revenue" means the amount of riverboat admission  
 30 taxes that an entity received in state fiscal year 2002.

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

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

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

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

42 SECTION 12. IC 4-33-2-13.3 IS ADDED TO THE INDIANA

1 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 2 [EFFECTIVE JULY 1, 2013]: **Sec. 13.3. "Limited mobile gaming**  
 3 **system" refers to a system that enables a permit holder to accept**  
 4 **wagers through the use of mobile gaming devices approved under**  
 5 **this article.**

6 SECTION 13. IC 4-33-2-13.5 IS ADDED TO THE INDIANA  
 7 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 8 [EFFECTIVE JULY 1, 2013]: **Sec. 13.5. "Mobile gaming device"**  
 9 **means an electronic device, including software, that does the**  
 10 **following:**

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

15 SECTION 14. IC 4-33-2-17, AS AMENDED BY P.L.15-2011,  
 16 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2013]: **Sec. 17. "Riverboat" means any of the following on**  
 18 **which lawful gambling is authorized under this article:**

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

26 SECTION 15. IC 4-33-2-17.5 IS REPEALED [EFFECTIVE JULY  
 27 1, 2013]. ~~Sec. 17.5. "Slot machine taxes" means the taxes imposed~~  
 28 ~~under IC 4-35-8-1 on the adjusted gross receipts of gambling games~~  
 29 ~~conducted under IC 4-35.~~

30 SECTION 16. IC 4-33-2-20 IS ADDED TO THE INDIANA CODE  
 31 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 32 1, 2013]: **Sec. 20. "Home" means the city or county that is**  
 33 **designated as the home of a riverboat by IC 4-33-9-17.**

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

- 39 (1) All powers and duties specified in this article.  
 40 (2) All powers necessary and proper to fully and effectively  
 41 execute this article.  
 42 (3) Jurisdiction and supervision over the following:

- 1 (A) All riverboat gambling operations in Indiana.  
 2 (B) All persons on riverboats where gambling operations are  
 3 conducted.  
 4 (4) Investigate and reinvestigate applicants and license holders  
 5 and determine the eligibility of applicants for licenses or  
 6 operating agent contracts.  
 7 (5) Select among competing applicants the applicants that  
 8 promote the most economic development in a home ~~dock~~ area and  
 9 that best serve the interests of the citizens of Indiana.  
 10 (6) Take appropriate administrative enforcement or disciplinary  
 11 action against a licensee or an operating agent.  
 12 (7) Investigate alleged violations of this article.  
 13 (8) Establish fees for licenses issued under this article.  
 14 (9) Adopt appropriate standards for the design, appearance,  
 15 aesthetics, and construction for riverboats and facilities.  
 16 (10) Conduct hearings.  
 17 (11) Issue subpoenas for the attendance of witnesses and  
 18 subpoenas duces tecum for the production of books, records, and  
 19 other relevant documents.  
 20 (12) Administer oaths and affirmations to the witnesses.  
 21 (13) Prescribe a form to be used by an operating agent or a  
 22 licensee involved in the ownership or management of gambling  
 23 operations as an application for employment by potential  
 24 employees.  
 25 (14) Revoke, suspend, or renew licenses issued under this article.  
 26 (15) Hire employees to gather information, conduct  
 27 investigations, and carry out other tasks under this article.  
 28 (16) Take any reasonable or appropriate action to enforce this  
 29 article.  
 30 (b) Applicants and license holders shall reimburse the commission  
 31 for costs related to investigations and reinvestigations conducted under  
 32 subsection (a)(4).  
 33 SECTION 18. IC 4-33-4-5 IS AMENDED TO READ AS  
 34 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 5. The commission  
 35 shall adopt standards for the licensing of the following:  
 36 (1) Persons regulated under this article.  
 37 (2) Electronic or mechanical gambling games.  
 38 **(3) Limited mobile gaming systems and mobile gaming**  
 39 **devices.**  
 40 SECTION 19. IC 4-33-4-13, AS AMENDED BY P.L.15-2011,  
 41 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 42 JULY 1, 2013]: Sec. 13. (a) This section does not apply to a riverboat:

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

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

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

5           (1) Determine the waterways that are navigable waterways for  
6 purposes of this article.

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

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

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

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

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

15           (1) Obtain any required approvals from the United States Army  
16 Corps of Engineers for the operation of riverboats on those  
17 waterways.

18           (2) Consider the economic benefit that riverboat gambling  
19 provides to Indiana.

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

22           SECTION 20. IC 4-33-4-17 IS AMENDED TO READ AS  
23 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 17. (a) The commission  
24 shall decide promptly and in reasonable order all license applications.

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

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

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

31           ~~(e)~~ **(b)** A party aggrieved by an action of the commission denying,  
32 suspending, revoking, restricting, or refusing the renewal of a license  
33 may request a hearing before the commission. A request for a hearing  
34 must be made to the commission in writing not more than ten (10) days  
35 after service of notice of the action of the commission.

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

40           ~~(e)~~ **(d)** The commission shall conduct all requested hearings  
41 promptly and in reasonable order.

42           SECTION 21. IC 4-33-4-21.2 IS AMENDED TO READ AS

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

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

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

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

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

17 SECTION 22. IC 4-33-5-1 IS AMENDED TO READ AS  
 18 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 1. An applicant for a  
 19 license or an operating agent contract under this article must provide  
 20 the following information to the commission:

- 21 (1) The name, business address, and business telephone number  
 22 of the applicant.
- 23 (2) An identification of the applicant.
- 24 (3) The following information for an applicant that is not an  
 25 individual:

- 26 (A) The state of incorporation or registration.
- 27 (B) The names of all corporate officers.
- 28 (C) The identity of the following:

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

36 (ii) The shareholders or participants of the applicant. An  
 37 applicant that has a pending registration statement filed with  
 38 the Securities and Exchange Commission is required to  
 39 provide only the names of persons holding an interest of  
 40 more than one percent (1%) of all shares.

- 41 (4) An identification of any business, including the state of  
 42 incorporation or registration if applicable, in which an applicant

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

- 1 (C) are the creditors of;  
 2 (D) hold a debt instrument issued by; or  
 3 (E) have an interest in a contractual or service relationship  
 4 with;  
 5 an applicant.

6 (10) If an applicant for an operating agent contract or an owner's  
 7 or a supplier's license has directly or indirectly made a political  
 8 contribution, loan, donation, or other payment to a candidate or an  
 9 office holder in Indiana not more than five (5) years before the  
 10 date the applicant filed the application. An applicant must provide  
 11 information concerning the amount and method of a payment  
 12 described in this subdivision.

13 (11) The name and business telephone number of the attorney  
 14 who will represent the applicant in matters before the  
 15 commission.

16 (12) A description of a proposed or an approved riverboat gaming  
 17 operation, including the following information:

- 18 (A) The type of ~~boat~~ **riverboat**.  
 19 (B) The **site or** home dock location **of the riverboat**.  
 20 (C) The expected economic benefit to local communities.  
 21 (D) The anticipated or actual number of employees.  
 22 (E) Any statements from the applicant concerning compliance  
 23 with federal and state affirmative action guidelines.  
 24 (F) Anticipated or actual admissions.  
 25 (G) Anticipated or actual adjusted gross gaming receipts.

26 (13) A description of the product or service to be supplied by the  
 27 applicant if the applicant has applied for a supplier's license.

28 (14) The following information from each licensee or operating  
 29 agent involved in the ownership or management of gambling  
 30 operations:

- 31 (A) An annual balance sheet.  
 32 (B) An annual income statement.  
 33 (C) A list of the stockholders or other persons having at least  
 34 a one percent (1%) beneficial interest in the gambling  
 35 activities of the person who has been issued the owner's  
 36 license or operating agent contract.  
 37 (D) Any other information the commission considers  
 38 necessary for the effective administration of this article.

39 SECTION 23. IC 4-33-5-2, AS AMENDED BY P.L.125-2006,  
 40 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 41 JULY 1, 2013]: Sec. 2. Notwithstanding any other law, upon written  
 42 request from a person, the commission shall provide the following

1 information to the person:

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

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

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

37 The commission may not issue a license to an applicant if the  
 38 issuance of the license would result in more than one (1) riverboat  
 39 operating from a county described in this subdivision.

40 ~~(b) If a city described in subsection (a)(2) or (a)(3) conducts two (2)~~  
 41 ~~elections under section 20 of this chapter, and the voters of the city do~~  
 42 ~~not vote in favor of permitting riverboat gambling at either of those~~

1 elections; the license assigned to that city under subsection (a)(2) or  
2 (a)(3) may be issued to any city that:

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

5 (e) (b) In addition to its power to issue owner's licenses under  
6 subsection (a), the commission may also enter into a contract under  
7 IC 4-33-6.5 with respect to the operation of one (1) riverboat on behalf  
8 of the commission in a historic hotel district.

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

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

16 (1) The character, reputation, experience, and financial integrity  
17 of the following:

18 (A) The applicant.

19 (B) A person that:

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

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

23 (2) The facilities or proposed facilities for the conduct of  
24 riverboat gambling.

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

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

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

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

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

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

37 **(1) a licensed owner constructing a new riverboat under**  
38 **section 24 of this chapter; or**

39 **(2) a person applying for an owner's license to assume control**  
40 **of a riverboat operating from a dock previously approved by**  
41 **the commission.**

42 In an application for an owner's license, the applicant must submit to

1 the commission a proposed design of the riverboat and the dock. The  
2 commission may not grant a license to an applicant if the commission  
3 determines that it will be difficult or unlikely for the riverboat to depart  
4 from the dock.

5 SECTION 26. IC 4-33-6-5 IS AMENDED TO READ AS  
6 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 5. In an application for  
7 an owner's license, the applicant must state:

8 (1) the dock at which the riverboat is based and the navigable  
9 waterway on which the riverboat will operate; or

10 (2) **in the case of an application for an owner's license to own  
11 and operate an inland casino under section 24 of this chapter,  
12 the site of the inland casino.**

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

18 (1) have either:

19 (A) a valid certificate of inspection from the United States  
20 Coast Guard for the carrying of at least five hundred (500)  
21 passengers; or

22 (B) a valid certificate of compliance with marine structural and  
23 life safety standards determined by the commission; and

24 (2) be at least one hundred fifty (150) feet in length.

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

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

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

37 SECTION 28. IC 4-33-6-10 IS AMENDED TO READ AS  
38 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 10. (a) An owner's  
39 license issued under this chapter permits the holder to own and operate  
40 one (1) riverboat and equipment for each license.

41 (b) The holder of an owner's license issued under this chapter may  
42 implement flexible scheduling for the operation of the holder's

1 riverboat under section 21 of this chapter.

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

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

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

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

13 SECTION 29. IC 4-33-6-18 IS AMENDED TO READ AS  
14 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 18. (a) This subsection  
15 applies to cities described in section 1(a)(1) through 1(a)(4) ~~or section~~  
16 ~~(+)(b)~~ of this chapter. The commission may not issue a license  
17 authorizing a riverboat to dock in a city unless the legislative body of  
18 the city has approved an ordinance permitting the docking of riverboats  
19 in the city.

20 (b) This subsection applies to a county described in section 1(a)(5)  
21 of this chapter if the largest city in the county is contiguous to the Ohio  
22 River. The commission may not issue a license authorizing a riverboat  
23 to dock in the county unless an ordinance permitting the docking of  
24 riverboats in the county has been approved by the legislative body of  
25 the largest city in the county. The license must specify that the home  
26 ~~dock~~ of the riverboat is to be located in the largest city in the county.

27 (c) This subsection applies to a county described in section 1(a)(5)  
28 of this chapter if the largest city in the county is not contiguous to the  
29 Ohio River. The commission may not issue a license authorizing a  
30 riverboat to dock in the county unless an ordinance permitting the  
31 docking of riverboats in the county has been approved by the county  
32 fiscal body.

33 (d) This subsection applies to a county in which a historic hotel  
34 district is located. The commission may not enter into a contract under  
35 IC 4-33-6.5 for the operation of a riverboat in the county unless an  
36 ordinance permitting the docking of riverboats in the county has been  
37 approved by the county fiscal body.

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

42 SECTION 30. IC 4-33-6-24 IS ADDED TO THE INDIANA CODE

1 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
2 1, 2013]: **Sec. 24. (a) For purposes of this section, property is  
3 considered to be adjacent to a riverboat dock site even if it is  
4 separated from the dock site by a public road.**

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

8 **(1) The casino is located on property that:**

9 **(A) is adjacent to the dock site of the licensed owner's  
10 riverboat; and**

11 **(B) was owned by the licensed owner at the time the  
12 licensed owner initially received an owner's license.**

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

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

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

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

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

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

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

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

38 (5) The operating agent must comply with any requirements  
39 concerning the exterior design of the riverboat that are approved  
40 by the commission.

41 (6) Notwithstanding any law limiting the maximum length of  
42 contracts:

- 1 (A) the initial term of the contract may not exceed twenty (20)  
 2 years; and  
 3 (B) any renewal or extension period permitted under the  
 4 contract may not exceed twenty (20) years.  
 5 (7) The operating agent must collect and remit all taxes under  
 6 ~~IC 4-33-12~~ and IC 4-33-13 and **IC 4-33-13.5**.  
 7 (8) The operating agent must comply with the restrictions on the  
 8 transferability of the operating agent contract under section 12 of  
 9 this chapter.

10 SECTION 32. IC 4-33-9-15 IS AMENDED TO READ AS  
 11 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 15. (a) All tokens,  
 12 chips, or electronic cards that are used to make wagers must be  
 13 ~~purchased~~ **acquired** from the owner or operating agent of the riverboat:

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

21 SECTION 33. IC 4-33-9-17 IS ADDED TO THE INDIANA CODE  
 22 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE JULY  
 23 1, 2013]: **Sec. 17. The following are designated as the homes of each**  
 24 **riverboat operating under this article:**

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

35 SECTION 34. IC 4-33-9-18 IS ADDED TO THE INDIANA CODE  
 36 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE JULY  
 37 1, 2013]: **Sec. 18. Notwithstanding IC 4-33-6-10(b) and**  
 38 **IC 4-33-6-21(a), a licensed owner that operates a riverboat**  
 39 **constructed under IC 4-33-6-24 shall implement flexible**  
 40 **scheduling.**

41 SECTION 35. IC 4-33-9-19 IS ADDED TO THE INDIANA CODE  
 42 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE JULY

1, 2013]: **Sec. 19. (a) A licensed owner or operating agent may request approval from the commission to use a limited mobile gaming system in the gambling operations of the licensed owner or operating agent.**

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

SECTION 36. IC 4-33-11-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 2. An appeal of a final rule or order of the commission may be commenced under IC 4-21.5 in the circuit court of the county containing the ~~dock where~~ **home of the riverboat. is based.**

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

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

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

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

**and**

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

to the eligible municipalities.

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

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

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

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

- 1 (1) payments beginning April 1 of the year following the  
 2 certification of a special census under subsection (b)(2); and  
 3 (2) the next quarterly payment following the certification of a  
 4 decennial census under subsection (b)(1).

5 SECTION 39. IC 4-33-12.5-7, AS ADDED BY P.L.214-2005,  
 6 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2013]: Sec. 7. The county shall make payments under this  
 8 chapter directly to each eligible municipality. The county shall make  
 9 payments to the eligible municipalities not more than thirty (30) days  
 10 after the county receives the quarterly distribution of ~~admission tax~~  
 11 ~~revenue under IC 4-33-12-6~~ or **supplemental wagering tax revenue**  
 12 **under IC 4-33-13.5** or the supplemental distributions received under  
 13 IC 4-33-13-5(g) from the state.

14 SECTION 40. IC 4-33-13-1 IS AMENDED TO READ AS  
 15 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 1. (a) This section does  
 16 not apply to a riverboat that has implemented flexible scheduling under  
 17 IC 4-33-6-21.

18 (b) Subject to section ~~1-5(h)~~ **1.5(j)** of this chapter, a tax is imposed  
 19 on the adjusted gross receipts received from gambling games  
 20 authorized under this article at the rate of twenty-two and five-tenths  
 21 percent (22.5%) of the amount of the adjusted gross receipts.

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

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

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

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

34 SECTION 41. IC 4-33-13-1.5, AS AMENDED BY P.L.233-2007,  
 35 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 36 JULY 1, 2013]: Sec. 1.5. (a) This section applies only to a riverboat  
 37 that has implemented flexible scheduling under IC 4-33-6-21 or  
 38 IC 4-33-6.5.

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

1 authorized under this article as follows:

2 (1) Fifteen percent (15%) of the first twenty-five million dollars  
3 (\$25,000,000) of adjusted gross receipts received during the  
4 period beginning July 1 of each year and ending June 30 of the  
5 following year.

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

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

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

21 (5) Thirty-five percent (35%) of all adjusted gross receipts in  
22 excess of one hundred fifty million dollars (\$150,000,000) but not  
23 exceeding six hundred million dollars (\$600,000,000) received  
24 during the period beginning July 1 of each year and ending June  
25 30 of the following year.

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

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

35 **(1) Five percent (5%) of the first twenty-five million dollars**  
36 **(\$25,000,000) of adjusted gross receipts received during the**  
37 **period beginning July 1 of each year and ending June 30 of**  
38 **the following year.**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

42 (3) Subject to subsection (d), the remainder of the tax revenue

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

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

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

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

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

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

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

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

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

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

- 1 appropriation by the county fiscal body after receiving a  
 2 recommendation from the county executive. The county fiscal  
 3 body for the receiving county shall provide for the distribution  
 4 of the money received under this clause to one (1) or more  
 5 taxing units (as defined in IC 6-1.1-1-21) in the county under  
 6 a formula established by the county fiscal body after receiving  
 7 a recommendation from the county executive.
- 8 (B) Twenty-two and twenty-five hundredths percent (22.25%)  
 9 shall be quarterly distributed to the county treasurer of a  
 10 county having a population of more than ten thousand seven  
 11 hundred (10,700) but less than twelve thousand (12,000) for  
 12 appropriation by the county fiscal body after receiving a  
 13 recommendation from the county executive. The county fiscal  
 14 body for the receiving county shall provide for the distribution  
 15 of the money received under this clause to one (1) or more  
 16 taxing units (as defined in IC 6-1.1-1-21) in the county under  
 17 a formula established by the county fiscal body after receiving  
 18 a recommendation from the county executive.
- 19 (C) Fifty-five and five-tenths percent (55.5%) shall be retained  
 20 by the county in which the riverboat is located for  
 21 appropriation by the county fiscal body after receiving a  
 22 recommendation from the county executive.
- 23 (6) Five percent (5%) shall be paid to a town having a population  
 24 of more than two thousand (2,000) but less than three thousand  
 25 five hundred (3,500) located in a county having a population of  
 26 more than nineteen thousand five hundred (19,500) but less than  
 27 twenty thousand (20,000). At least forty percent (40%) of the  
 28 taxes received by a town under this subdivision must be  
 29 transferred to the school corporation in which the town is located.
- 30 (7) Five percent (5%) shall be paid to a town having a population  
 31 of more than three thousand five hundred (3,500) located in a  
 32 county having a population of more than nineteen thousand five  
 33 hundred (19,500) but less than twenty thousand (20,000). At least  
 34 forty percent (40%) of the taxes received by a town under this  
 35 subdivision must be transferred to the school corporation in which  
 36 the town is located.
- 37 (8) Five-tenths percent (0.5%) of the taxes imposed on adjusted  
 38 gross receipts received after June 30, 2010, shall be paid to the  
 39 Indiana economic development corporation established by  
 40 IC 5-28-3-1.
- 41 (c) For each city and county receiving money under subsection  
 42 (a)(2), the treasurer of state shall determine the total amount of money

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

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

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

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

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

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

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

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

42 (f) Money received by a city, town, or county under subsection (e)

- 1 or (h) may be used for any of the following purposes:
- 2 (1) To reduce the property tax levy of the city, town, or county for
- 3 a particular year (a property tax reduction under this subdivision
- 4 does not reduce the maximum levy of the city, town, or county
- 5 under IC 6-1.1-18.5).
- 6 (2) For deposit in a special fund or allocation fund created under
- 7 IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and
- 8 IC 36-7-30 to provide funding for debt repayment.
- 9 (3) To fund sewer and water projects, including storm water
- 10 management projects.
- 11 (4) For police and fire pensions.
- 12 (5) To carry out any governmental purpose for which the money
- 13 is appropriated by the fiscal body of the city, town, or county.
- 14 Money used under this subdivision does not reduce the property
- 15 tax levy of the city, town, or county for a particular year or reduce
- 16 the maximum levy of the city, town, or county under
- 17 IC 6-1.1-18.5.
- 18 (g) This subsection does not apply to an entity receiving money
- 19 under IC 4-33-12-6(c) **(before its repeal)**. Before September 15 of
- 20 each **state fiscal year ending before July 1, 2015**, the treasurer of state
- 21 shall determine the total amount of money distributed to an entity under
- 22 IC 4-33-12-6 **(before its repeal)** during the preceding state fiscal year.
- 23 If the treasurer of state determines that the total amount of money
- 24 distributed to an entity under IC 4-33-12-6 **(before its repeal)** during
- 25 the preceding state fiscal year was less than the entity's base year
- 26 revenue, ~~(as determined under IC 4-33-12-6)~~ the treasurer of state shall
- 27 make a supplemental distribution to the entity from taxes collected
- 28 under this chapter and deposited into the state general fund. ~~Except as~~
- 29 ~~provided in subsection (i);~~ The amount of an entity's supplemental
- 30 distribution is ~~equal to~~ **determined as follows:**
- 31 **(1) For distributions made in 2013, the distribution is equal**
- 32 **to:**
- 33 ~~(1)~~ **(A)** the entity's base year revenue; ~~(as determined under~~
- 34 ~~IC 4-33-12-6);~~ minus
- 35 ~~(2)~~ **(B)** the sum of:
- 36 ~~(A)~~ **(i)** the total amount of money distributed to the entity
- 37 during the preceding state fiscal year under IC 4-33-12-6
- 38 **(before its repeal);** plus
- 39 ~~(B)~~ **(ii)** any amounts deducted under IC 6-3.1-20-7.
- 40 **(2) For distributions made in 2014, the distribution is equal to**
- 41 **fifty percent (50%) of:**
- 42 **(A) the entity's base year revenue; minus**

- 1                   **(B) the sum of:**  
 2                   **(i) the total amount of money distributed to the entity**  
 3                   **during the preceding state fiscal year under IC 4-33-12-6**  
 4                   **(before its repeal); plus**  
 5                   **(ii) any amounts deducted under IC 6-3.1-20-7.**

6                   **An entity is not entitled to a supplemental distribution under this**  
 7                   **subsection in a state fiscal year beginning after June 30, 2015.**

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

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

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

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

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

24                  SECTION 43. IC 4-33-13-7 IS ADDED TO THE INDIANA CODE  
 25                  AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 26                  1, 2013]: **Sec. 7. (a) This section applies to adjusted gross receipts**  
 27                  **from wagering on gambling games that occurs after June 30, 2013.**

28                  **(b) As used in this section, "qualified patron" means a patron of**  
 29                  **a riverboat who resides outside Indiana.**

30                  **(c) As used in this section, "qualified wagering" refers to wagers**  
 31                  **made by a qualified patron using noncashable vouchers, coupons,**  
 32                  **electronic credits, or electronic promotions provided by the**  
 33                  **licensed owner or operating agent.**

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

40                  **(e) A licensed owner or operating agent may not deduct more**  
 41                  **than two million dollars (\$2,000,000) under this section in a**  
 42                  **particular state fiscal year.**

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

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

6           **Chapter 13.5. Supplemental Wagering Tax**

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

9           **Sec. 2. A supplemental wagering tax is imposed on the adjusted**  
10 **gross receipts received from gambling games authorized under this**  
11 **article at the rate of three and forty-five hundredths percent**  
12 **(3.45%) of the amount of the adjusted gross receipts.**

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

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

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

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

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

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

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

32           **(1) Thirty-three and thirty-three hundredths percent**  
33 **(33.33%) to the city in which the riverboat is located if the**  
34 **city is located in Dearborn County, LaPorte County, Ohio**  
35 **County, or Vanderburgh County.**

36           **(2) Thirty-three and thirty-three hundredths percent**  
37 **(33.33%) to the county in which the riverboat is located.**

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

- 1           **under subdivision (2).**  
 2           **(4) Three and thirty-four hundredths percent (3.34%) to the**  
 3           **county convention and visitors bureau or promotion fund for**  
 4           **the county in which the riverboat is located.**  
 5           **(5) Five percent (5%) to the state fair commission.**  
 6           **(6) Three and thirty-four hundredths percent (3.34%) to the**  
 7           **division of mental health and addiction.**  
 8           **(7) Twenty-one and sixty-six hundredths percent (21.66%) to**  
 9           **the state general fund.**

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

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

- 15           **(1) Thirty-three and thirty-three hundredths percent**  
 16           **(33.33%) to the city in which the riverboat is located.**  
 17           **(2) Thirty-three and thirty-three hundredths percent**  
 18           **(33.33%) to the county.**  
 19           **(3) Three percent (3%) to the county convention and visitors**  
 20           **bureau or promotion fund.**  
 21           **(4) Thirty-four hundredths percent (0.34%) to the northwest**  
 22           **Indiana law enforcement training center.**  
 23           **(5) Five percent (5%) to the state fair commission.**  
 24           **(6) Three and thirty-four hundredths percent (3.34%) to the**  
 25           **division of mental health and addiction.**  
 26           **(7) Twenty-one and sixty-six hundredths percent (21.66%) to**  
 27           **the state general fund.**

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

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

- 33           **(1) Twenty-nine and thirty-three hundredths percent**  
 34           **(29.33%) to the county treasurer of Orange County. The**  
 35           **county treasurer shall distribute the money received under**  
 36           **this subdivision as follows:**  
 37           **(A) Twenty-two and seventy-five hundredths percent**  
 38           **(22.75%) to the county treasurer of Dubois County.**  
 39           **(B) Twenty-two and seventy-five hundredths percent**  
 40           **(22.75%) to the county treasurer of Crawford County.**  
 41           **(C) Fifty-four and five-tenths percent (54.5%) to be**  
 42           **retained by the county treasurer of Orange County for**

- 1           **appropriation by the county fiscal body after receiving a**  
 2           **recommendation from the county executive.**
- 3           **(2) Six and sixty-seven hundredths percent (6.67%) to the**  
 4           **fiscal officer of the town of Orleans. At least twenty percent**  
 5           **(20%) of the taxes received by the town under this subdivision**  
 6           **must be transferred to Orleans Community Schools.**
- 7           **(3) Six and sixty-seven hundredths percent (6.67%) to the**  
 8           **fiscal officer of the town of Paoli. At least twenty percent**  
 9           **(20%) of the taxes received by the town under this subdivision**  
 10          **must be transferred to the Paoli Community School**  
 11          **Corporation.**
- 12          **(4) Twenty-six and sixty-seven hundredths percent (26.67%)**  
 13          **to be paid in equal amounts to the fiscal officers of the towns**  
 14          **of French Lick and West Baden Springs. At least twenty**  
 15          **percent (20%) of the taxes received by a town under this**  
 16          **subdivision must be transferred to the Springs Valley**  
 17          **Community School Corporation.**
- 18          **(5) Thirty and sixty-six hundredths percent (30.66%) to the**  
 19          **Indiana economic development corporation.**
- 20          **(c) The county fiscal body for Dubois County shall provide for**  
 21          **the distribution of the money received under subsection (b)(1)(A)**  
 22          **to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the**  
 23          **county under a formula established by the county fiscal body after**  
 24          **receiving a recommendation from the county executive.**
- 25          **(d) The county fiscal body for Crawford County shall provide**  
 26          **for the distribution of the money received under subsection**  
 27          **(b)(1)(B) to one (1) or more taxing units (as defined in**  
 28          **IC 6-1.1-1-21) in the county under a formula established by the**  
 29          **county fiscal body after receiving a recommendation from the**  
 30          **county executive.**
- 31          **(e) Money received by the Indiana economic development**  
 32          **corporation under subsection (b)(5) must be used by the**  
 33          **corporation for the development and implementation of a regional**  
 34          **economic development strategy to assist the residents of Orange**  
 35          **County and residents of contiguous counties in improving their**  
 36          **quality of life and to help promote successful and sustainable**  
 37          **communities. The regional economic development strategy must**  
 38          **include goals concerning the following issues:**
- 39               **(1) Job creation and retention.**
- 40               **(2) Infrastructure, including water, wastewater, and storm**  
 41               **water infrastructure needs.**
- 42               **(3) Housing.**

- 1           **(4) Workforce training.**
- 2           **(5) Health care.**
- 3           **(6) Local planning.**
- 4           **(7) Land use.**
- 5           **(8) Assistance to regional economic development groups.**
- 6           **(9) Other regional development issues as determined by the**
- 7           **Indiana economic development corporation.**

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

10           **(1) must be paid to the fiscal officer of the unit and may be**  
 11           **deposited in the unit's general fund or riverboat fund**  
 12           **established under IC 36-1-8-9, or both;**

13           **(2) may not be used to reduce the unit's maximum or actual**  
 14           **levy under IC 6-1.1-18.5; and**

15           **(3) may be used for any legal or corporate purpose of the unit,**  
 16           **including the pledge of money to bonds, leases, or other**  
 17           **obligations under IC 5-1-14-4.**

18           **(b) This chapter does not prohibit the city or county designated**  
 19           **as the home of the riverboat from entering into agreements with**  
 20           **other units of local government in Indiana or in other states to**  
 21           **share the city's or county's part of the tax revenue received under**  
 22           **this chapter.**

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

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

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

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

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

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

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

3           **(1) deposited in:**

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

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

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

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

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

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

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

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

20          **(d) If the treasurer of state determines that the total amount of**  
 21 **money distributed to an entity under this section during a state**  
 22 **fiscal year beginning after June 30, 2013, and ending before July**  
 23 **1, 2014, is less than the entity's base year revenue, the treasurer of**  
 24 **state shall make a supplemental distribution to the entity under**  
 25 **IC 4-33-13-5(g).**

26          SECTION 45. IC 4-33-14-9 IS AMENDED TO READ AS  
 27 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 9. (a) This section  
 28 applies to a person holding an owner's licenses for riverboats operated  
 29 from a city described under IC 4-33-6-1(a)(1) through  
 30 IC 4-33-6-1(a)(3).

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

34          SECTION 46. IC 4-33-21-7, AS ADDED BY P.L.142-2009,  
 35 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 36 JULY 1, 2013]: Sec. 7. (a) A trustee acting under the authority of this  
 37 chapter must fulfill the trustee's duties as a fiduciary for the owner of  
 38 the riverboat. In addition, the trustee shall consider the effect of the  
 39 trustee's actions upon:

40                 (1) the amount of taxes remitted by the trustee under ~~IC 4-33-12~~  
 41 **and IC 4-33-13 and IC 4-33-13.5;**

42                 (2) the ~~riverboat's dock~~ **city or and county in which the riverboat**

1           **is located;**

2           (3) the riverboat's employees; and

3           (4) the creditors of the owner of the riverboat.

4           (b) In balancing the interests described in subsection (a), a trustee  
5 shall conduct gambling operations on the riverboat in a manner that  
6 enhances the credibility and integrity of riverboat gambling in Indiana  
7 while minimizing disruptions to tax revenues, incentive payments,  
8 employment, and credit obligations.

9           SECTION 47. IC 4-33-23-10, AS ADDED BY P.L.82-2011,  
10 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
11 JULY 1, 2013]: Sec. 10. (a) A development provider shall report  
12 annually to the commission the following:

13           (1) the total dollar amounts of economic development payments;

14           (2) the parties or specified recipients, or both, that receive  
15 economic development payments; and

16           (3) any other items related to an economic development payment  
17 that the commission may require.

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

20           (1) any economic development payment received by the recipient;  
21 and

22           (2) any disbursements of economic development payment money  
23 that the recipient makes to:

24           (A) another specified recipient; or

25           (B) an unspecified recipient.

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

27           (1) the legal name of the person submitting the report;

28           (2) the date, amount, and purpose of each disbursement;

29           (3) the name of each specified or unspecified recipient receiving  
30 a disbursement; and

31           (4) any other information that the commission may require.

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

35           (e) A report submitted under subsection (a) or (b) must be  
36 **submitted to the department of local government finance and** made  
37 available electronically through the ~~computer gateway administered by~~  
38 ~~the office of technology established by IC 4-13.1-2-1.~~ **Indiana**  
39 **transparency Internet web site established under IC 5-14-3.7.**

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

42           (1) the format of the report;

- 1 (2) the deadline by which the report must be filed; and  
 2 (3) the manner in which the report must be maintained and filed.
- 3 SECTION 48. IC 4-33-23-17 IS ADDED TO THE INDIANA  
 4 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 5 [EFFECTIVE JULY 1, 2013]: **Sec. 17. (a) Any political subdivision**  
 6 **receiving an economic development payment shall annually report**  
 7 **the following information to the department of local government**  
 8 **finance:**
- 9 (1) **The total amount of economic development payments**  
 10 **received in the previous state fiscal year.**
- 11 (2) **The balance of the fund in which the political subdivision**  
 12 **deposited the economic development payments under section**  
 13 **13 of this chapter as of the end of the previous state fiscal**  
 14 **year.**
- 15 (b) **A political subdivision shall submit the report required by**  
 16 **subsection (a) to the department of local government finance**  
 17 **before October 1 of each year.**
- 18 (c) **The department of local government finance shall make the**  
 19 **report available electronically through the Indiana transparency**  
 20 **Internet web site established under IC 5-14-3.7.**
- 21 SECTION 49. IC 4-35-2-5, AS ADDED BY P.L.233-2007,  
 22 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 23 JULY 1, 2013]: **Sec. 5. "Gambling game" means any of the following:**
- 24 (1) **A game played on a slot machine approved for wagering under**  
 25 **this article by the commission.**
- 26 (2) **A table game approved by the commission under**  
 27 **IC 4-35-7-15.**
- 28 (3) **The use of a mobile gaming device to make wagers on slot**  
 29 **machines and table games as permitted by this article.**
- 30 SECTION 50. IC 4-35-2-7.5 IS ADDED TO THE INDIANA CODE  
 31 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 32 1, 2013]: **Sec. 7.5. "Limited mobile gaming system" refers to a**  
 33 **system that enables a permit holder to accept wagers through the**  
 34 **use of mobile gaming devices approved under this article.**
- 35 SECTION 51. IC 4-35-2-7.7 IS ADDED TO THE INDIANA CODE  
 36 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 37 1, 2013]: **Sec. 7.7. "Mobile gaming device" means an electronic**  
 38 **device, including software, that does the following:**
- 39 (1) **Displays information related to a gambling game.**
- 40 (2) **Enables a patron to place a wager on pari-mutuel horse**  
 41 **racing or a gambling game from an approved location using**  
 42 **money placed into a deposit account maintained under the**

1           **rules of the commission.**

2           SECTION 52. IC 4-35-2-10, AS ADDED BY P.L.233-2007,  
3           SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4           JULY 1, 2013]: Sec. 10. "Supplier's license" means a license issued  
5           under ~~IC 4-35-6~~; **IC 4-33-7.**

6           SECTION 53. IC 4-35-2-10.5 IS ADDED TO THE INDIANA  
7           CODE AS A **NEW SECTION** TO READ AS FOLLOWS  
8           [EFFECTIVE JULY 1, 2013]: **Sec. 10.5. "Table game" means an**  
9           **apparatus used to gamble upon, including the following:**

10           **(1) A roulette wheel and table.**

11           **(2) A blackjack table.**

12           **(3) A craps table.**

13           **(4) A poker table.**

14           **(5) Any other game approved by the commission.**

15           SECTION 54. IC 4-35-3-1, AS ADDED BY P.L.233-2007,  
16           SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
17           JULY 1, 2013]: Sec. 1. All shipments of **gambling devices, including**  
18           slot machines, to licensees in Indiana, the registering, recording, and  
19           labeling of which have been completed by the manufacturer or dealer  
20           in accordance with 15 U.S.C. 1171 through 15 U.S.C. 1178, are legal  
21           shipments of gambling devices into Indiana.

22           SECTION 55. IC 4-35-4-2, AS AMENDED BY P.L.142-2009,  
23           SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
24           JULY 1, 2013]: Sec. 2. (a) The commission shall do the following:

25           (1) Adopt rules under IC 4-22-2 that the commission determines  
26           are necessary to protect or enhance the following:

27           (A) The credibility and integrity of gambling games authorized  
28           under this article.

29           (B) The regulatory process provided in this article.

30           (2) Conduct all hearings concerning civil violations of this article.

31           (3) Provide for the establishment and collection of license fees  
32           imposed under this article, and deposit the license fees in the state  
33           general fund.

34           (4) Levy and collect penalties for noncriminal violations of this  
35           article and deposit the penalties in the state general fund.

36           (5) Approve the design, appearance, aesthetics, and construction  
37           of **slot machine gambling game** facilities authorized under this  
38           article.

39           (6) Adopt emergency rules under IC 4-22-2-37.1 if the  
40           commission determines that:

41           (A) the need for a rule is so immediate and substantial that  
42           rulemaking procedures under IC 4-22-2-13 through

- 1 IC 4-22-2-36 are inadequate to address the need; and  
 2 (B) an emergency rule is likely to address the need.
- 3 (7) Adopt rules to establish and implement a voluntary exclusion  
 4 program that meets the requirements of subsection (c).  
 5 (8) Establish the requirements for a power of attorney submitted  
 6 under IC 4-35-5-9.
- 7 (b) The commission shall begin rulemaking procedures under  
 8 IC 4-22-2-13 through IC 4-22-2-36 to adopt an emergency rule adopted  
 9 under subsection (a)(6) not later than thirty (30) days after the adoption  
 10 of the emergency rule under subsection (a)(6).
- 11 (c) Rules adopted under subsection (a)(7) must provide the  
 12 following:
- 13 (1) Except as provided by rule of the commission, a person who  
 14 participates in the voluntary exclusion program agrees to refrain  
 15 from entering a facility at which gambling games are conducted  
 16 or another facility under the jurisdiction of the commission.
- 17 (2) That the name of a person participating in the program will be  
 18 included on a list of persons excluded from all facilities under the  
 19 jurisdiction of the commission.
- 20 (3) Except as provided by rule of the commission, a person who  
 21 participates in the voluntary exclusion program may not petition  
 22 the commission for readmittance to a facility under the  
 23 jurisdiction of the commission.
- 24 (4) That the list of patrons entering the voluntary exclusion  
 25 program and the personal information of the participants are  
 26 confidential and may only be disseminated by the commission to  
 27 the owner or operator of a facility under the jurisdiction of the  
 28 commission for purposes of enforcement and to other entities,  
 29 upon request by the participant and agreement by the commission.
- 30 (5) That an owner of a facility under the jurisdiction of the  
 31 commission shall make all reasonable attempts as determined by  
 32 the commission to cease all direct marketing efforts to a person  
 33 participating in the program.
- 34 (6) That an owner of a facility under the jurisdiction of the  
 35 commission may not cash the check of a person participating in  
 36 the program or extend credit to the person in any manner.  
 37 However, the voluntary exclusion program does not preclude an  
 38 owner from seeking the payment of a debt accrued by a person  
 39 before entering the program.
- 40 SECTION 56. IC 4-35-4-7, AS ADDED BY P.L.233-2007,  
 41 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 42 JULY 1, 2013]: Sec. 7. (a) The commission shall adopt standards for

1 the licensing of the following:

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

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

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

- 13 (1) On each admission ticket to a facility at which gambling  
 14 games are conducted, if tickets are issued.  
 15 (2) On a poster or placard that is on display in a public area of  
 16 each facility at which gambling games at racetracks are  
 17 conducted.

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

20 SECTION 58. IC 4-35-4-14, AS ADDED BY P.L.142-2009,  
 21 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 22 JULY 1, 2013]: Sec. 14. (a) The commission may appoint a temporary  
 23 trustee for a particular ~~slot machine~~ **gambling game** facility at a  
 24 racetrack if the commission makes the following findings:

- 25 (1) That circumstances requiring a trustee to assume control of  
 26 the ~~slot machine~~ **gambling game** facility are likely to occur.  
 27 (2) That the commission has not approved a power of attorney  
 28 identifying any other person to serve as the trustee for the ~~slot~~  
 29 ~~machine~~ **gambling game** facility.  
 30 (3) That there is not enough time to consider and approve a power  
 31 of attorney with respect to the ~~slot machine~~ **gambling game**  
 32 facility before the circumstances found likely to occur under  
 33 subdivision (1) will occur.

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

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

- 38 (1) The commission adopts a resolution under IC 4-35-12-3  
 39 authorizing a trustee appointed in an approved power of attorney  
 40 submitted by the permit holder to conduct gambling games under  
 41 IC 4-35-12.  
 42 (2) The commission revokes the trustee's authority to conduct

1 gambling games as provided by IC 4-35-12-12.

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

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

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

8 (2) IC 4-35-12.

9 SECTION 59. IC 4-35-5-2, AS ADDED BY P.L.233-2007,  
10 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
11 JULY 1, 2013]: Sec. 2. (a) Before issuing a license to a person under  
12 this chapter, the commission shall subject the person to a background  
13 investigation similar to a background investigation required for an  
14 applicant for a riverboat owner's license under IC 4-33-6.

15 (b) Before the commission may issue a license to a person under this  
16 chapter, the person must submit to the commission for the  
17 commission's approval the physical layout of the person's proposed ~~slot~~  
18 **machines gambling games** and the facilities that will contain the  
19 proposed ~~slot machines~~. **gambling games**. The facilities that will  
20 contain the ~~slot machines~~ **gambling games** must be connected to the  
21 licensee's racetrack facilities.

22 SECTION 60. IC 4-35-6-1, AS AMENDED BY P.L.142-2009,  
23 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
24 JULY 1, 2013]: Sec. 1. (a) ~~Before July 1, 2009, the commission may~~  
25 ~~issue a supplier's license under this chapter to a person if:~~

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

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

28 ~~(B) paid a nonrefundable application fee set by the~~  
29 ~~commission;~~

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

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

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

36 ~~(ii) fingerprints for each officer and director of the applicant,~~  
37 ~~if the applicant is not an individual; and~~

38 ~~(2) the commission has determined that the applicant is eligible~~  
39 ~~for a supplier's license.~~

40 ~~(b) Each license issued under this chapter is terminated on July 1,~~  
41 ~~2009.~~

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

- 1 (1) sell;  
 2 (2) lease; or  
 3 (3) contract to sell or lease;  
 4 a ~~slot machine~~ **gambling game, limited mobile gaming system, or**  
 5 **mobile gaming device** to a licensee unless the person holds a supplier's  
 6 license originally issued under IC 4-33-7-1 or renewed under  
 7 IC 4-33-7-8.

8 SECTION 61. IC 4-35-7-1, AS ADDED BY P.L.233-2007,  
 9 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 10 JULY 1, 2013]: Sec. 1. Gambling games authorized under this article  
 11 may not be conducted anywhere other than a ~~slot machine~~ **gambling**  
 12 **game** facility located at a racetrack.

13 SECTION 62. IC 4-35-7-2, AS ADDED BY P.L.233-2007,  
 14 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 15 JULY 1, 2013]: Sec. 2. (a) A person who is less than twenty-one (21)  
 16 years of age may not wager ~~on a slot machine:~~ **on a gambling game**  
 17 **under this article.**

18 (b) Except as provided in subsection (c), a person who is less than  
 19 twenty-one (21) years of age may not be present in the area of a  
 20 racetrack where gambling games are conducted.

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

27 SECTION 63. IC 4-35-7-4, AS ADDED BY P.L.233-2007,  
 28 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 29 JULY 1, 2013]: Sec. 4. The following may inspect a licensee's ~~slot~~  
 30 ~~machine~~ **gambling game** facility at any time to determine if this article  
 31 is being violated:

- 32 (1) Employees of the commission.  
 33 (2) Officers of the state police department.

34 SECTION 64. IC 4-35-7-5, AS ADDED BY P.L.233-2007,  
 35 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 36 JULY 1, 2013]: Sec. 5. Employees of the commission have the right to  
 37 be present in a licensee's ~~slot machine~~ **gambling game** facility.

38 SECTION 65. IC 4-35-7-6, AS ADDED BY P.L.233-2007,  
 39 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 40 JULY 1, 2013]: Sec. 6. ~~A slot machine~~ **Gambling equipment and**  
 41 **supplies customarily used in conducting gambling games under this**  
 42 **article** may be purchased or leased only from a supplier licensed under

1 ~~this article: IC 4-33-7.~~

2 SECTION 66. IC 4-35-7-7, AS ADDED BY P.L.233-2007,  
3 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4 JULY 1, 2013]: Sec. 7. Except as provided in ~~section~~ **sections 14 and**  
5 **15** of this chapter, slot machine wagering is the only form of wagering  
6 permitted in a ~~licensee's slot machine~~ facility **licensed under this**  
7 **article.**

8 SECTION 67. IC 4-35-7-8, AS ADDED BY P.L.233-2007,  
9 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
10 JULY 1, 2013]: Sec. 8. Wagers may be received only from a person  
11 present in a licensee's ~~slot machine~~ **gambling game** facility. A person  
12 present in a licensee's ~~slot machine~~ **gambling game** facility may not  
13 place or attempt to place a wager on behalf of a person who is not  
14 present in the licensee's ~~slot machine~~ **gambling game** facility.

15 SECTION 68. IC 4-35-7-9, AS ADDED BY P.L.233-2007,  
16 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
17 JULY 1, 2013]: Sec. 9. (a) A patron may make a ~~slot machine~~  
18 **gambling game** wager at a racetrack only by means of:

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

21 (2) money or other negotiable currency.

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

25 (c) All winnings and payoffs from a ~~slot machine~~ **gambling game**  
26 at a racetrack:

27 (1) shall be made in **chips,** tokens, electronic cards, paper tickets,  
28 or other evidence of winnings and payoffs approved by the  
29 commission; and

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

31 SECTION 69. IC 4-35-7-10, AS ADDED BY P.L.233-2007,  
32 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
33 JULY 1, 2013]: Sec. 10. A **chip, a** token, or an electronic card  
34 described in section 9 of this chapter may be used by a patron while the  
35 patron is present at the racetrack only to make a wager on a ~~slot~~  
36 **machine gambling game** authorized under this article.

37 SECTION 70. IC 4-35-7-12, AS AMENDED BY P.L.229-2011,  
38 SECTION 60, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
39 JULY 1, 2013]: Sec. 12. (a) The Indiana horse racing commission shall  
40 enforce the requirements of this section.

41 (b) Except as provided in ~~subsection~~ **subsections (j) and (k),** a  
42 licensee shall before the fifteenth day of each month distribute an

1 amount equal to ~~fifteen~~ **thirteen** percent (~~+5%~~) (**13%**) of the adjusted  
 2 gross receipts of the ~~slot machine~~ wagering **on gambling games** from  
 3 the previous month at the licensee's racetrack as provided in this  
 4 subsection. The Indiana horse racing commission may not use any of  
 5 this money for any administrative purpose or other purpose of the  
 6 Indiana horse racing commission, and the entire amount of the money  
 7 shall be distributed as provided in this section. A licensee shall pay the  
 8 first one million five hundred thousand dollars (\$1,500,000) distributed  
 9 under this section in a state fiscal year to the treasurer of state for  
 10 deposit in the Indiana tobacco master settlement agreement fund for the  
 11 purposes of the tobacco use prevention and cessation program. A  
 12 licensee shall pay the next two hundred fifty thousand dollars  
 13 (\$250,000) distributed under this section in a state fiscal year to the  
 14 Indiana horse racing commission for deposit in the gaming integrity  
 15 fund established by IC 4-35-8.7-3. After this money has been  
 16 distributed to the treasurer of state and the Indiana horse racing  
 17 commission, a licensee shall distribute the remaining money devoted  
 18 to horse racing purses and to horsemen's associations under this  
 19 subsection as follows:

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

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

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

28 (c) A horsemen's association shall expend the amounts distributed  
 29 to the horsemen's association under subsection (b)(1) through (b)(2) for  
 30 a purpose promoting the equine industry or equine welfare or for a  
 31 benevolent purpose that the horsemen's association determines is in the  
 32 best interests of horse racing in Indiana for the breed represented by the  
 33 horsemen's association. Expenditures under this subsection are subject  
 34 to the regulatory requirements of subsection (f).

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

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

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

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

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

42 (iii) Six-tenths percent (0.6%) to the horsemen's association

- 1           representing thoroughbred owners and breeders.
- 2           (B) Forty percent (40%) to the breed development fund
- 3           established for thoroughbreds under IC 4-31-11-10.
- 4           (2) Forty-six percent (46%) for standardbred purposes as follows:
- 5           (A) Three hundred seventy-five thousand dollars (\$375,000)
- 6           to the state fair commission to be used by the state fair
- 7           commission to support standardbred racing and facilities at the
- 8           state fairgrounds.
- 9           (B) One hundred twenty-five thousand dollars (\$125,000) to
- 10          the state fair commission to be used by the state fair
- 11          commission to make grants to county fairs to support
- 12          standardbred racing and facilities at county fair tracks. The
- 13          state fair commission shall establish a review committee to
- 14          include the standardbred association board, the Indiana horse
- 15          racing commission, and the Indiana county fair association to
- 16          make recommendations to the state fair commission on grants
- 17          under this clause.
- 18          (C) Fifty percent (50%) of the amount remaining after the
- 19          distributions under clauses (A) and (B) for the following
- 20          purposes:
- 21           (i) Ninety-six and five-tenths percent (96.5%) for
- 22           standardbred purses.
- 23           (ii) Three and five-tenths percent (3.5%) to the horsemen's
- 24           association representing standardbred owners and trainers.
- 25          (D) Fifty percent (50%) of the amount remaining after the
- 26          distributions under clauses (A) and (B) to the breed
- 27          development fund established for standardbreds under
- 28          IC 4-31-11-10.
- 29          (3) Eight percent (8%) for quarter horse purposes as follows:
- 30          (A) Seventy percent (70%) for the following purposes:
- 31           (i) Ninety-five percent (95%) for quarter horse purses.
- 32           (ii) Five percent (5%) to the horsemen's association
- 33           representing quarter horse owners and trainers.
- 34          (B) Thirty percent (30%) to the breed development fund
- 35          established for quarter horses under IC 4-31-11-10.
- 36          Expenditures under this subsection are subject to the regulatory
- 37          requirements of subsection (f).
- 38          (e) Money distributed under subsection (b)(1) and (b)(2) shall be
- 39          allocated as follows:
- 40           (1) Forty-six percent (46%) to the horsemen's association
- 41           representing thoroughbred owners and trainers.
- 42           (2) Forty-six percent (46%) to the horsemen's association

1 representing standardbred owners and trainers.

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

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

19 (1) The horsemen's association must annually file a report with  
20 the Indiana horse racing commission concerning the use of the  
21 money by the horsemen's association. The report must include  
22 information as required by the commission.

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

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

27 (h) The Indiana horse racing commission shall investigate any  
28 complaint that a licensee has failed to comply with the horse racing  
29 purse requirements set forth in this section. If, after notice and a  
30 hearing, the Indiana horse racing commission finds that a licensee has  
31 failed to comply with the purse requirements set forth in this section,  
32 the Indiana horse racing commission may:

33 (1) issue a warning to the licensee;

34 (2) impose a civil penalty that may not exceed one million dollars  
35 (\$1,000,000); or

36 (3) suspend a meeting permit issued under IC 4-31-5 to conduct  
37 a pari-mutuel wagering horse racing meeting in Indiana.

38 (i) A civil penalty collected under this section must be deposited in  
39 the state general fund.

40 (j) ~~For a state fiscal year beginning after June 30, 2011,~~ The sum of  
41 the amount of money dedicated to the distribution to the Indiana horse  
42 racing commission for deposit in the gaming integrity fund and the

1 amount of money dedicated to the purposes described in subsection  
 2 (b)(1), (b)(2), and (b)(3) for a particular state fiscal year is **determined**  
 3 **as follows:**

4 **(1) For a state fiscal year ending before July 1, 2013, it is equal**  
 5 **to the lesser of:**

6 ~~(1)~~ **(A)** the result of:

7 ~~(A)~~ **(i)** fifteen percent (15%) of the licensee's adjusted gross  
 8 receipts for the state fiscal year; minus

9 ~~(B)~~ **(ii)** one million five hundred thousand dollars  
 10 (\$1,500,000); or

11 ~~(2)~~ **(B)** the result of:

12 ~~(A)~~ **in the state fiscal year beginning July 1, 2011, and ending**  
 13 ~~June 30, 2012:~~

14 ~~(i)~~ **the sum of the amount dedicated to the distribution to the**  
 15 **Indiana horse racing commission for deposit in the gaming**  
 16 **integrity fund and the amount dedicated to the purposes**  
 17 **described in subsection (b)(1), (b)(2), and (b)(3) in the**  
 18 **previous state fiscal year; minus**

19 ~~(ii)~~ **one million five hundred thousand dollars (\$1,500,000);**  
 20 **and**

21 ~~(B)~~ **in a state fiscal year beginning after June 30, 2012,**

22 **(i)** the sum of the amount dedicated to the distribution to the  
 23 Indiana horse racing commission for deposit in the gaming  
 24 integrity fund and the amount dedicated to the purposes  
 25 described in subsection (b)(1), (b)(2), and (b)(3) in the  
 26 previous state fiscal year; increased by

27 **(ii)** a percentage that does not exceed the percent of increase  
 28 in the United States Department of Labor Consumer Price  
 29 Index during the year preceding the year in which an  
 30 increase is established.

31 **(2) For a state fiscal year beginning after June 30, 2013, it is**  
 32 **equal to the lesser of:**

33 **(A)** the result of:

34 **(i)** thirteen percent (13%) of the licensee's adjusted gross  
 35 receipts for the state fiscal year; minus

36 **(ii)** one million five hundred thousand dollars  
 37 (\$1,500,000); or

38 **(B)** the result of:

39 **(i)** the sum of the amount dedicated to the distribution to  
 40 the Indiana horse racing commission for deposit in the  
 41 gaming integrity fund and the amount dedicated to the  
 42 purposes described in subsection (b)(1), (b)(2), and (b)(3)

1                   **in the previous state fiscal year; increased by**  
 2                   **(ii) a percentage that does not exceed the percent of**  
 3                   **increase in the United States Department of Labor**  
 4                   **Consumer Price Index during the year preceding the**  
 5                   **year in which an increase is established.**

6           **(k) If:**

7                   **(1) the amount specified in ~~subdivision (1)~~ subsection (j)(1)(A)**  
 8                   **for the state fiscal year exceeds the amount specified in**  
 9                   **subdivision (2); subsection (j)(1)(B) for a state fiscal year**  
 10                   **ending before July 1, 2013; or**

11                   **(2) the amount specified in subsection (j)(2)(A) for the state**  
 12                   **fiscal year exceeds the amount specified in subsection (j)(2)(B)**  
 13                   **for a state fiscal year beginning after June 30, 2013;**

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

18           SECTION 71. IC 4-35-7-15 IS ADDED TO THE INDIANA CODE  
 19           AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 20           1, 2013]: **Sec. 15. (a) A licensee may submit a plan to the**  
 21           **commission for conducting wagering on table games at the**  
 22           **licensee's gambling game facility. A licensee must submit a table**  
 23           **game plan before the date designated by the commission. Upon**  
 24           **receipt of an appropriate plan, the commission shall authorize**  
 25           **wagering on table games at the licensee's gambling game facility.**  
 26           **Except as provided in subsection (b), a licensee may not install**  
 27           **more table game positions than the number of positions proposed**  
 28           **in the table game plan submitted to the commission.**

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

31           SECTION 72. IC 4-35-7-16 IS ADDED TO THE INDIANA CODE  
 32           AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 33           1, 2013]: **Sec. 16. (a) A licensee may request approval from the**  
 34           **commission to use a limited mobile gaming system in the gambling**  
 35           **operations of the licensee.**

36           **(b) The commission may approve the use of a limited mobile**  
 37           **gaming system to wager on gambling games in the gaming area (as**  
 38           **defined under the rules of the commission) of a gambling facility**  
 39           **licensed under this article. A person may not transmit a wager**  
 40           **using a mobile gaming device while present in any area other than**  
 41           **the gaming area.**

42           SECTION 73. IC 4-35-8-1, AS AMENDED BY P.L.172-2011,

1 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 2 JULY 1, 2013]: Sec. 1. (a) **This subsection applies only to a facility**  
 3 **licensed under this article that received at least seventy-five million**  
 4 **dollars (\$75,000,000) of adjusted gross receipts during the**  
 5 **preceding state fiscal year.** A graduated slot machine wagering tax is  
 6 imposed as follows on ~~one hundred percent (100%)~~ of the adjusted  
 7 gross receipts received before July 1, 2012, and on ninety-nine percent  
 8 (99%) of the adjusted gross receipts received after June 30, 2012, from  
 9 wagering on gambling games authorized by this article:

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

14 (2) ~~Thirty percent (30%)~~ of the adjusted gross receipts in excess  
 15 of one hundred million dollars (\$100,000,000) but not exceeding  
 16 two hundred million dollars (\$200,000,000) received during the  
 17 period beginning July 1 of each year and ending June 30 of the  
 18 following year.

19 (3) ~~Thirty-five percent (35%)~~ of the adjusted gross receipts in  
 20 excess of two hundred million dollars (\$200,000,000) received  
 21 during the period beginning July 1 of each year and ending June  
 22 30 of the following year.

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

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

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

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

42 (5) **Thirty-five percent (35%) of all adjusted gross receipts in**

1           excess of one hundred fifty million dollars (\$150,000,000) but  
2           not exceeding six hundred million dollars (\$600,000,000)  
3           received during the period beginning July 1 of each year and  
4           ending June 30 of the following year.

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

9           (b) This subsection applies only to a facility licensed under this  
10          article that received less than seventy-five million dollars  
11          (\$75,000,000) of adjusted gross receipts during the preceding state  
12          fiscal year. A graduated tax is imposed on ninety-nine percent  
13          (99%) of the adjusted gross receipts received from gambling games  
14          authorized under this article as follows:

15           (1) Five percent (5%) of the first twenty-five million dollars  
16           (\$25,000,000) of adjusted gross receipts received during the  
17           period beginning July 1 of each year and ending June 30 of  
18           the following year.

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

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

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

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

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

1           **(c) A permit holder operating a facility taxed under subsection**  
 2 **(b) shall pay an additional tax of two million five hundred thousand**  
 3 **dollars (\$2,500,000) in any state fiscal year in which the facility's**  
 4 **adjusted gross receipts exceed seventy-five million dollars**  
 5 **(\$75,000,000). The additional tax imposed under this subsection is**  
 6 **due before July 1 of the following state fiscal year.**

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

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

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

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

18           SECTION 74. IC 4-35-8-5 IS ADDED TO THE INDIANA CODE  
 19 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 20 1, 2013]: **Sec. 5. (a) This section applies to adjusted gross receipts**  
 21 **from wagering on gambling games that occurs after June 30, 2013.**

22           **(b) As used in this section, "qualified patron" means a patron of**  
 23 **a gambling game facility licensed under this article who resides**  
 24 **outside Indiana.**

25           **(c) As used in this section, "qualified wagering" refers to wagers**  
 26 **made by a qualified patron using noncashable vouchers, coupons,**  
 27 **electronic credits, or electronic promotions provided by the**  
 28 **licensee.**

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

34           **(e) A licensee may not deduct more than two million dollars**  
 35 **(\$2,000,000) under this section in a particular state fiscal year.**

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

38           **(1) IC 4-35-7-12.**

39           **(2) IC 4-35-8.5.**

40           **(3) IC 4-35-8.9.**

41           SECTION 75. IC 4-35-8.5-1, AS ADDED BY P.L.233-2007,  
 42 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

1 JULY 1, 2013]: Sec. 1. (a) Before the fifteenth day of each month, a  
 2 licensee that offers **slot machine gambling game** wagering under this  
 3 article shall pay to the commission a county **slot machine gambling**  
 4 **game** wagering fee equal to three percent (3%) of the adjusted gross  
 5 receipts received from **slot machine gambling game** wagering during  
 6 the previous month at the licensee's racetrack. However, a licensee is  
 7 not required to pay more than eight million dollars (\$8,000,000) of  
 8 county **slot machine gambling game** wagering fees under this section  
 9 in any state fiscal year.

10 (b) The commission shall deposit the county **slot machine gambling**  
 11 **game** wagering fee received by the commission into a separate account  
 12 within the state general fund.

13 SECTION 76. IC 4-35-8.5-2, AS ADDED BY P.L.233-2007,  
 14 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 15 JULY 1, 2013]: Sec. 2. Before the fifteenth day of each month, the  
 16 treasurer of state shall distribute any county **slot machine gambling**  
 17 **game** wagering fees received from a licensee during the previous  
 18 month to the county auditor of the county in which the licensee's  
 19 racetrack is located.

20 SECTION 77. IC 4-35-8.5-3, AS ADDED BY P.L.233-2007,  
 21 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 22 JULY 1, 2013]: Sec. 3. The auditor of each county receiving a  
 23 distribution of county **slot machine gambling game** wagering fees  
 24 under section 2 of this chapter shall distribute the county **slot machine**  
 25 **gambling game** wagering fees as follows:

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

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

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

32 SECTION 78. IC 4-35-8.8-4, AS ADDED BY P.L.233-2007,  
 33 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 34 JULY 1, 2013]: Sec. 4. The problem gambling fees used by the division  
 35 under this chapter for the prevention and treatment of compulsive  
 36 gambling are in addition to any **admissions riverboat supplemental**  
 37 **wagering** tax revenue allocated by the division under ~~IC 4-33-12-6~~  
 38 **IC 4-33-13.5** for the prevention and treatment of compulsive gambling.

39 SECTION 79. IC 4-35-8.9-1, AS ADDED BY P.L.233-2007,  
 40 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 41 JULY 1, 2013]: Sec. 1. This chapter applies only to **the adjusted gross**  
 42 **receipts from wagering on gambling games at a gambling game**

1 **facility located in Shelby County for the** state fiscal years beginning  
 2 after June 30, ~~2007~~, **2013**, and ending before July 1, ~~2012~~: **2016**.

3 SECTION 80. IC 4-35-8.9-2, AS ADDED BY P.L.233-2007,  
 4 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 5 JULY 1, 2013]: Sec. 2. (a) Before the fifteenth day of each month, a  
 6 licensee that offers ~~slot machine~~ wagering **on gambling games** under  
 7 this article shall pay to the commission a supplemental fee equal to ~~one~~  
 8 **percent (1%) the following percentages** of the adjusted gross receipts  
 9 received by the licensee from ~~slot machine~~ wagering **on gambling**  
 10 **games:**

11 (1) **Two percent (2%) for the state fiscal year beginning after**  
 12 **June 30, 2013, and ending before July 1, 2014.**

13 (2) **One percent (1%) for each of the following state fiscal**  
 14 **years:**

15 (A) **The state fiscal year beginning after June 30, 2014, and**  
 16 **ending before July 1, 2015.**

17 (B) **The state fiscal year beginning after June 30, 2015, and**  
 18 **ending before July 1, 2016.**

19 (b) The commission shall deposit the supplemental fees into a  
 20 separate account within the state general fund.

21 SECTION 81. IC 4-35-9-2, AS ADDED BY P.L.233-2007,  
 22 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 23 JULY 1, 2013]: Sec. 2. A person who knowingly or intentionally aids,  
 24 induces, or causes a person who is:

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

26 (2) not an employee of a licensee;

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

29 SECTION 82. IC 4-35-9-3, AS ADDED BY P.L.233-2007,  
 30 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 31 JULY 1, 2013]: Sec. 3. A person who:

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

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

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

36 commits a Class A misdemeanor.

37 SECTION 83. IC 4-35-9-4, AS ADDED BY P.L.233-2007,  
 38 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 39 JULY 1, 2013]: Sec. 4. A person who knowingly or intentionally:

40 (1) makes a false statement on an application submitted under this  
 41 article;

42 (2) conducts a gambling game in a manner other than the manner

1 required under this article; or  
 2 (3) wagers or accepts a wager at a location other than a licensee's  
 3 **slot machine gambling game** facility;  
 4 commits a Class A misdemeanor.

5 SECTION 84. IC 4-35-11-1, AS ADDED BY P.L.233-2007,  
 6 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2013]: Sec. 1. This chapter applies to persons holding a permit  
 8 to operate a racetrack under IC 4-31-5 at which **slot machines**  
 9 **gambling games** are licensed under this article.

10 SECTION 85. IC 4-35-11-2, AS ADDED BY P.L.233-2007,  
 11 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 12 JULY 1, 2013]: Sec. 2. The general assembly declares that it is  
 13 essential for minority and women's business enterprises to have the  
 14 opportunity for full participation in the racetrack industry if minority  
 15 and women's business enterprises are to obtain social and economic  
 16 parity and if the economies of the cities, towns, and counties in which  
 17 **slot machines gambling games** are operated at racetracks are to be  
 18 stimulated as contemplated by this article.

19 SECTION 86. IC 4-35-12-9, AS ADDED BY P.L.142-2009,  
 20 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 21 JULY 1, 2013]: Sec. 9. A trustee acting under the authority of this  
 22 chapter may conduct the operations of any hotel, restaurant, golf  
 23 course, or other amenity related to the racetrack's **slot machine**  
 24 **gambling game** facility.

25 SECTION 87. IC 5-14-3.8-3, AS ADDED BY P.L.172-2011,  
 26 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 27 JULY 1, 2013]: Sec. 3. ~~(a)~~ The department, working with the office of  
 28 technology established by IC 4-13.1-2-1, or another organization that  
 29 is part of a state educational institution, the office of management and  
 30 budget established by IC 4-3-22-3, and the state board of accounts  
 31 established by IC 5-11-1-1, shall post on the Indiana transparency  
 32 Internet web site the following:

- 33 (1) The financial reports required by IC 5-11-1-4.
- 34 (2) The report on expenditures per capita prepared under  
 35 IC 6-1.1-33.5-7.
- 36 (3) A listing of the property tax rates certified by the department.
- 37 (4) An index of audit reports prepared by the state board of  
 38 accounts.
- 39 **(5) Local development agreement reports prepared under**  
 40 **IC 4-33-23-10 and IC 4-33-23-17.**
- 41 ~~(5)~~ **(6)** Any other financial information deemed appropriate by the  
 42 department.

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

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

9 (c) If the department orders a state conducted assessment or  
10 reassessment in a county, the department shall assume the duties of the  
11 county assessor. Notwithstanding sections 15 and 17 of this chapter, a  
12 county assessor subject to an order issued under this section may not  
13 assess property or have property assessed for the assessment or general  
14 reassessment under section 4 of this chapter or under a county's  
15 reassessment plan prepared under section 4.2 of this chapter. Until the  
16 state conducted assessment or reassessment is completed under this  
17 section, the assessment or reassessment duties of the county assessor  
18 are limited to providing the department or a contractor of the  
19 department the support and information requested by the department  
20 or the contractor.

21 (d) Before assuming the duties of a county assessor, the department  
22 shall transmit a copy of the department's order requiring a state  
23 conducted assessment or reassessment to the county assessor, the  
24 county fiscal body, the county auditor, and the county treasurer. Notice  
25 of the department's actions must be published one (1) time in a  
26 newspaper of general circulation published in the county. The  
27 department is not required to conduct a public hearing before taking  
28 action under this section.

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

- 32 (1) data;
- 33 (2) records;
- 34 (3) maps;
- 35 (4) parcel record cards;
- 36 (5) forms;
- 37 (6) computer software systems;
- 38 (7) computer hardware systems; and
- 39 (8) other information;

40 related to the assessment or reassessment of real property in the county.  
41 The information described in this subsection must be provided at no  
42 cost to the department or the contractor of the department. A failure to

1 provide information requested under this subsection constitutes a  
2 failure to perform a duty related to an assessment or a general  
3 reassessment under section 4 of this chapter or under a county's  
4 reassessment plan prepared under section 4.2 of this chapter and is  
5 subject to IC 6-1.1-37-2.

6 (f) The department may enter into a contract with a professional  
7 appraising firm to conduct an assessment or reassessment under this  
8 section. If a county entered into a contract with a professional  
9 appraising firm to conduct the county's assessment or reassessment  
10 before the department orders a state conducted assessment or  
11 reassessment in the county under this section, the contract:

12 (1) is as valid as if it had been entered into by the department; and

13 (2) shall be treated as the contract of the department.

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

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

21 (2) must include a statement of the taxpayer's rights under section  
22 31.7 of this chapter.

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

27 (i) A county subject to an order issued under this section shall pay  
28 the cost of a contract described in subsection (f), without appropriation,  
29 from the county property reassessment fund. A contractor may  
30 periodically submit bills for partial payment of work performed under  
31 the contract. Notwithstanding any other law, a contractor is entitled to  
32 payment under this subsection for work performed under a contract if  
33 the contractor:

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

37 (2) obtains from the department:

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

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

41 (3) files with the county auditor:

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

- 1 (B) proof of the department's approval of the form and amount  
 2 of the bill; and  
 3 (C) the department's certification that the billed goods and  
 4 services have been received and comply with the contract.

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

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

- 29 (1) The commissioner of the Indiana department of  
 30 administration.  
 31 (2) The director of the budget agency.  
 32 (3) The attorney general.

33 (k) If money in the county's property reassessment fund is  
 34 insufficient to pay for an assessment or reassessment conducted under  
 35 this section, the department may increase the tax rate and tax levy of  
 36 the county's property reassessment fund to pay the cost and expenses  
 37 related to the assessment or reassessment.

38 (l) The department or the contractor of the department shall use the  
 39 land values determined under section 13.6 of this chapter for a county  
 40 subject to an order issued under this section to the extent that the  
 41 department or the contractor finds that the land values reflect the true  
 42 tax value of land, as determined under this article and the rules of the

1 department. If the department or the contractor finds that the land  
 2 values determined for the county under section 13.6 of this chapter do  
 3 not reflect the true tax value of land, the department or the contractor  
 4 shall determine land values for the county that reflect the true tax value  
 5 of land, as determined under this article and the rules of the  
 6 department. Land values determined under this subsection shall be  
 7 used to the same extent as if the land values had been determined under  
 8 section 13.6 of this chapter. The department or the contractor of the  
 9 department shall notify the county's assessing officials of the land  
 10 values determined under this subsection.

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

12 (1) a county auditor fails to:

13 (A) certify the contractor's bill;

14 (B) publish the contractor's claim;

15 (C) submit the contractor's claim to the county executive; or

16 (D) issue a warrant or check for payment of the contractor's  
 17 bill;

18 as required by subsection (i) at the county auditor's first legal  
 19 opportunity to do so;

20 (2) a county executive fails to allow the contractor's claim as  
 21 legally required by subsection (i) at the county executive's first  
 22 legal opportunity to do so; or

23 (3) a person or an entity authorized to act on behalf of the county  
 24 takes or fails to take an action, including failure to request an  
 25 appropriation, and that action or failure to act delays or halts  
 26 progress under this section for payment of the contractor's bill.

27 (n) The department, upon receiving notice under subsection (m)  
 28 from a contractor of the department, shall:

29 (1) verify the accuracy of the contractor's assertion in the notice  
 30 that:

31 (A) a failure occurred as described in subsection (m)(1) or  
 32 (m)(2); or

33 (B) a person or an entity acted or failed to act as described in  
 34 subsection (m)(3); and

35 (2) provide to the treasurer of state the department's approval  
 36 under subsection (i)(2)(A) of the contractor's bill with respect to  
 37 which the contractor gave notice under subsection (m).

38 (o) Upon receipt of the department's approval of a contractor's bill  
 39 under subsection (n), the treasurer of state shall pay the contractor the  
 40 amount of the bill approved by the department from money in the  
 41 possession of the state that would otherwise be available for  
 42 distribution to the county, including distributions of admissions taxes

1 or wagering taxes.

2 (p) The treasurer of state shall withhold from the money that would  
3 be distributed under ~~IC 4-33-12-6~~, IC 4-33-13-5, **IC 4-33-13.5**, or any  
4 other law to a county described in a notice provided under subsection  
5 (m) the amount of a payment made by the treasurer of state to the  
6 contractor of the department under subsection (o). Money shall be  
7 withheld from any source payable to the county.

8 (q) Compliance with subsections (m) through (p) constitutes  
9 compliance with IC 5-11-10.

10 (r) IC 5-11-10-1.6(d) applies to the treasurer of state with respect to  
11 the payment made in compliance with subsections (m) through (p).  
12 This subsection and subsections (m) through (p) must be interpreted  
13 liberally so that the state shall, to the extent legally valid, ensure that  
14 the contractual obligations of a county subject to this section are paid.  
15 Nothing in this section shall be construed to create a debt of the state.

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

18 SECTION 89. IC 6-3.1-17-7, AS AMENDED BY P.L.4-2005,  
19 SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
20 JANUARY 1, 2014]: Sec. 7. (a) To be entitled to a credit under this  
21 chapter, a taxpayer must request the Indiana economic development  
22 corporation to determine whether costs incurred to build or refurbish  
23 a riverboat are qualified investments.

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

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

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

30 (2) in taxable income to any other Indiana taxpayer;

31 as determined under the standards adopted by the Indiana economic  
32 development corporation.

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

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

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

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

41 **(1) A riverboat.**

42 **(2) A facility at which gambling games may be conducted at**

1 a racetrack under IC 4-35-7.

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

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

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

- 7 (1) a corporation that is exempt from the adjusted gross  
8 income tax under IC 6-3-2-2.8(2);
- 9 (2) a partnership;
- 10 (3) a limited liability company; or
- 11 (4) a limited liability partnership.

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

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

- 17 (1) is made by a licensed owner, an operating agent, or a  
18 permit holder;
- 19 (2) exceeds two million dollars (\$2,000,000);
- 20 (3) subject to section 11(d) of this chapter, is made for:
  - 21 (A) onsite infrastructure improvements for the property on  
22 which a gaming facility is located;
  - 23 (B) construction of a gaming facility or other buildings or  
24 improvements on the property on which a gaming facility  
25 is located;
  - 26 (C) rehabilitation, alteration, or major repair of a gaming  
27 facility or of existing buildings or improvements on the  
28 property on which a gaming facility is located; or
  - 29 (D) installation of fixtures and equipment (other than  
30 fixtures or equipment directly related to gaming) in a  
31 gaming facility or in another building or improvements on  
32 the property on which a gaming facility is located;
- 33 (4) is made after December 31, 2013, and before January 1,  
34 2019; and
- 35 (5) is approved by the Indiana economic development  
36 corporation under section 11 of this chapter as a qualified  
37 capital investment.

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

40 **Sec. 8.** As used in this chapter, "state income tax liability"  
41 means a taxpayer's total tax liability that is incurred under  
42 IC 6-3-1 through IC 6-3-7 (the adjusted gross income tax), as

1 computed after the application of the credits that under  
2 IC 6-3.1-1-2 are to be applied before the credit provided by this  
3 chapter.

4 **Sec. 9. (a) A taxpayer that:**

5 (1) is a licensed owner, an operating agent, or a permit holder;  
6 and

7 (2) makes a qualified capital investment during a taxable  
8 year;

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

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

14 **Sec. 10. (a) If the amount determined under section 9(b) of this**  
15 **chapter for a taxpayer in a taxable year exceeds the taxpayer's**  
16 **state income tax liability for that taxable year, the taxpayer may**  
17 **carry the excess over to the following nine (9) taxable years. The**  
18 **amount of the credit carryover from a taxable year shall be**  
19 **reduced to the extent that the carryover is used by the taxpayer to**  
20 **obtain a credit under this chapter for any subsequent taxable year.**

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

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

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

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

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

35 (c) The Indiana economic development corporation must find  
36 that costs meet the requirements of qualified capital investments  
37 under this chapter, as determined under the standards adopted by  
38 the Indiana economic development corporation.

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

41 (1) the construction of the buildings or improvements on the  
42 property on which a gaming facility is located;

1           (2) the rehabilitation, alteration, or major repair of an  
 2           existing building or improvement on the property on which a  
 3           gaming facility is located; or  
 4           (3) the installation of fixtures and equipment in a building or  
 5           improvements on the property on which a gaming facility is  
 6           located;  
 7           are not eligible for the tax credit under this chapter unless the  
 8           Indiana economic development corporation determines that the  
 9           building or improvement is directly related to hospitality and that  
 10          the building or improvement will enhance the experience of the  
 11          patrons of the gaming facility.

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

14          Sec. 12. If a pass through entity is entitled to a credit under this  
 15          chapter but does not have state income tax liability against which  
 16          the tax credit may be applied, an individual who is a shareholder,  
 17          partner, beneficiary, or member of the pass through entity is  
 18          entitled to a tax credit equal to:

- 19               (1) the tax credit determined for the pass through entity for  
 20               the taxable year; multiplied by  
 21               (2) the percentage of the pass through entity's distributive  
 22               income to which the shareholder, partner, beneficiary, or  
 23               member is entitled.

24          The credit provided under this section is in addition to a tax credit  
 25          to which a shareholder, partner, beneficiary, or member of a pass  
 26          through entity is entitled. However, a pass through entity and an  
 27          individual who is a shareholder, partner, beneficiary, or member  
 28          of a pass through entity may not claim more than one (1) credit for  
 29          the same qualified capital investment.

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

- 32               (1) the person to whom the tax credit is assigned is  
 33               constructing a new amenity that:  
 34                       (A) is directly related to the gaming facility; and  
 35                       (B) will enhance the experience of the patrons of the  
 36                       gaming facility; and  
 37               (2) the Indiana economic development corporation approves  
 38               the assignment of the tax credit.

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

41          (c) An assignment of a tax credit under this section must be in  
 42          writing, and both the taxpayer and the person to whom the tax

1 **credit is assigned must report the assignment on their state tax**  
 2 **return for the year in which the assignment is made, in the manner**  
 3 **prescribed by the department.**

4 **Sec. 14. To receive the credit provided by this chapter, a**  
 5 **taxpayer must claim the credit on the taxpayer's state income tax**  
 6 **return or returns in the manner prescribed by the department. The**  
 7 **taxpayer shall submit to the department the certification of credit**  
 8 **by the Indiana economic development corporation, proof of**  
 9 **payment of the qualified capital investment, and all other**  
 10 **information that the department determines is necessary for the**  
 11 **calculation of the credit provided by this chapter and for the**  
 12 **determination of whether an investment cost is a qualified capital**  
 13 **investment for purposes of this chapter.**

14 SECTION 91. IC 6-3.1-20-7 IS AMENDED TO READ AS  
 15 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 7. (a) The department  
 16 shall before July 1 of each year determine the amount of credits  
 17 allowed under this chapter for taxable years ending before January 1 of  
 18 the year.

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

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

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

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

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

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

31 (B) The second largest city by population located in the  
 32 county.

33 (C) The third largest city by population located in the county;  
 34 and

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

36 SECTION 92. IC 6-8.1-1-1, AS AMENDED BY P.L.182-2009(ss),  
 37 SECTION 247, IS AMENDED TO READ AS FOLLOWS  
 38 [EFFECTIVE JULY 1, 2013]: Sec. 1. "Listed taxes" or "taxes" includes  
 39 only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); ~~the~~  
 40 ~~riverboat admissions tax (IC 4-33-12)~~; the riverboat wagering tax  
 41 (IC 4-33-13); **the riverboat supplemental wagering tax (IC**  
 42 **4-33-13.5)**; the slot machine wagering tax (IC 4-35-8); the type II

1 gambling game excise tax (IC 4-36-9); the gross income tax (IC 6-2.1)  
 2 (repealed); the utility receipts and utility services use taxes (IC 6-2.3);  
 3 the state gross retail and use taxes (IC 6-2.5); the adjusted gross income  
 4 tax (IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the  
 5 county adjusted gross income tax (IC 6-3.5-1.1); the county option  
 6 income tax (IC 6-3.5-6); the county economic development income tax  
 7 (IC 6-3.5-7); the auto rental excise tax (IC 6-6-9); the financial  
 8 institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the alternative  
 9 fuel permit fee (IC 6-6-2.1); the special fuel tax (IC 6-6-2.5); the motor  
 10 carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a  
 11 reciprocal agreement under IC 6-8.1-3; the motor vehicle excise tax  
 12 (IC 6-6-5); the commercial vehicle excise tax (IC 6-6-5.5); the excise  
 13 tax imposed on recreational vehicles and truck campers (IC 6-6-5.1);  
 14 the hazardous waste disposal tax (IC 6-6-6.6); the cigarette tax  
 15 (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor excise tax  
 16 (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider excise tax  
 17 (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the petroleum  
 18 severance tax (IC 6-8-1); the various innkeeper's taxes (IC 6-9); the  
 19 various food and beverage taxes (IC 6-9); the county admissions tax  
 20 (IC 6-9-13 and IC 6-9-28); the regional transportation improvement  
 21 income tax (IC 8-24-17); the oil inspection fee (IC 16-44-2); the  
 22 emergency and hazardous chemical inventory form fee (IC 6-6-10); the  
 23 penalties assessed for oversize vehicles (IC 9-20-3 and IC 9-30); the  
 24 fees and penalties assessed for overweight vehicles (IC 9-20-4 and  
 25 IC 9-30); the underground storage tank fee (IC 13-23); the solid waste  
 26 management fee (IC 13-20-22); and any other tax or fee that the  
 27 department is required to collect or administer.

28 SECTION 93. IC 6-9-2-4.3, AS AMENDED BY P.L.172-2011,  
 29 SECTION 94, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 JULY 1, 2013]: Sec. 4.3. (a) The Lake County convention and visitor  
 31 bureau shall establish a convention, tourism, and visitor promotion  
 32 alternate revenue fund (referred to in this chapter as the "alternate  
 33 revenue fund"). The bureau may deposit in the alternate revenue fund  
 34 all money received by the bureau after June 30, 2005, that is not  
 35 required to be deposited in the promotion fund under section 2 of this  
 36 chapter or a fund established by the bureau, including appropriations,  
 37 gifts, grants, membership dues, and contributions from any public or  
 38 private source.

39 (b) The bureau may, without appropriation by the county council,  
 40 expend money from the alternate revenue fund to promote and  
 41 encourage conventions, trade shows, visitors, special events, sporting  
 42 events, and exhibitions in the county. Money may be paid from the

1 alternate revenue fund by claim in the same manner as municipalities  
2 may pay claims under IC 5-11-10-1.6.

3 (c) All money in the alternate revenue fund shall be deposited, held,  
4 secured, invested, and paid in accordance with statutes relating to the  
5 handling of public funds. The handling and expenditure of money in  
6 the alternate revenue fund is subject to audit and supervision by the  
7 state board of accounts.

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

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

- 18 (1) county motor vehicle excise surtax;
- 19 (2) county wheel tax;
- 20 (3) county adjusted gross income tax;
- 21 (4) county option income tax;
- 22 ~~(5) riverboat admission tax (IC 4-33-12);~~
- 23 ~~(6) (5) riverboat wagering tax (IC 4-33-13); or~~
- 24 **(6) riverboat supplemental wagering tax (IC 4-33-13.5); or**
- 25 (7) property taxes and miscellaneous revenue deposited in the  
26 county general fund.

27 SECTION 95. IC 12-23-2-2 IS AMENDED TO READ AS  
28 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 2. The addiction  
29 services fund is established for the deposit of excise taxes on alcoholic  
30 beverages as described in IC 7.1-4-11 and ~~taxes on~~ riverboat  
31 **admissions supplemental wagering taxes received** under  
32 ~~IC 4-33-12-6. IC 4-33-13.5.~~

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

- 38 (1) that provide prevention services and intervention and  
39 treatment services for individuals who are psychologically or  
40 physiologically dependent upon alcohol or other drugs; and
- 41 (2) that are for the prevention and treatment of gambling  
42 problems.

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

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

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

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

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

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

33 (1) The foundation is:

34 (A) exempt from federal income taxation under Section  
 35 501(c)(3) of the Internal Revenue Code; and

36 (B) organized as an Indiana nonprofit corporation for the  
 37 purposes of providing educational funds for scholarships,  
 38 teacher education, capital programs, and special programs for  
 39 school corporations.

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

- 1 (3) The foundation agrees to do the following:
- 2 (A) Distribute the income from a donation only to the school
- 3 corporation.
- 4 (B) Return a donation to the general fund of the school
- 5 corporation if the foundation:
- 6 (i) loses the foundation's status as a foundation exempt from
- 7 federal income taxation under Section 501(c)(3) of the
- 8 Internal Revenue Code;
- 9 (ii) is liquidated; or
- 10 (iii) violates any condition set forth in this subdivision.
- 11 (c) A school corporation may use the proceeds received under this
- 12 section from a foundation only for educational purposes of the school
- 13 corporation described in subsection (b)(1)(B).
- 14 (d) The governing body of the school corporation may appoint
- 15 members to the foundation.
- 16 (e) The treasurer of the governing body of the school corporation
- 17 may serve as the treasurer of the foundation.
- 18 SECTION 99. IC 20-47-1-1, AS ADDED BY P.L.2-2006,
- 19 SECTION 170, IS AMENDED TO READ AS FOLLOWS
- 20 [EFFECTIVE JULY 1, 2013]: Sec. 1. As used in this chapter,
- 21 "proceeds from riverboat gaming" means tax revenue received by a
- 22 political subdivision under ~~IC 4-33-12-6~~, IC 4-33-13, **IC 4-33-13.5**, or
- 23 an agreement to share a city's or county's part of the tax revenue.
- 24 SECTION 100. IC 20-47-1-5, AS AMENDED BY P.L.142-2009,
- 25 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 26 JULY 1, 2013]: Sec. 5. (a) The governing body of a school corporation
- 27 may donate the proceeds of a grant, a gift, a donation, an endowment,
- 28 a bequest, a trust, an agreement to share tax revenue received by a city
- 29 or county under ~~IC 4-33-12-6~~ or IC 4-33-13 or **IC 4-33-13.5**, or an
- 30 agreement to share revenue received by a political subdivision under
- 31 IC 4-35-8.5, or other funds not generated from taxes levied by the
- 32 school corporation, to a foundation under the following conditions:
- 33 (1) The foundation is a charitable nonprofit community
- 34 foundation.
- 35 (2) The foundation retains all rights to the donation, including
- 36 investment powers, except as provided in subdivision (3).
- 37 (3) The foundation agrees to do the following:
- 38 (A) Hold the donation as a permanent endowment.
- 39 (B) Distribute the income from the donation only to the school
- 40 corporation as directed by resolution of the governing body of
- 41 the school corporation.
- 42 (C) Return the donation to the general fund of the school

- 1 corporation if the foundation:  
 2 (i) loses the foundation's status as a public charitable  
 3 organization;  
 4 (ii) is liquidated; or  
 5 (iii) violates any condition of the endowment set by the  
 6 governing body of the school corporation.

7 (b) A school corporation may use income received under this  
 8 section from a community foundation only for purposes of the school  
 9 corporation.

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

- 13 (1) a police officer (including a correctional police officer),  
 14 sheriff, constable, marshal, prosecuting attorney, special  
 15 prosecuting attorney, special deputy prosecuting attorney, the  
 16 securities commissioner, or the inspector general;  
 17 (2) a deputy of any of those persons;  
 18 (3) an investigator for a prosecuting attorney or for the inspector  
 19 general;  
 20 (4) a conservation officer;  
 21 (5) an enforcement officer of the alcohol and tobacco  
 22 commission; ~~or~~  
 23 (6) an enforcement officer of the securities division of the office  
 24 of the secretary of state; **or**  
 25 **(7) a gaming agent employed under IC 4-33-4.5 or a gaming**  
 26 **control officer employed under IC 4-33-20.**

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

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

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

- 36 (1) tax revenue under ~~IC 4-33-12-6~~ **or IC 4-33-13** **or**  
 37 **IC 4-33-13.5;**  
 38 (2) revenue under an agreement to share the tax revenue received  
 39 under ~~IC 4-33-12~~ **or IC 4-33-13** **or IC 4-33-13.5** by another unit;  
 40 or  
 41 (3) revenue under a development agreement (as defined in section  
 42 9.5 of this chapter);

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

3 (b) The riverboat fund established under subsection (a) shall be  
4 administered by the unit's treasurer, and the expenses of administering  
5 the fund shall be paid from money in the fund. Money in the fund not  
6 currently needed to meet the obligations of the fund may be invested  
7 in the same manner as other public funds may be invested. Interest that  
8 accrues from these investments shall be deposited in the fund. Money  
9 in the fund at the end of a particular fiscal year does not revert to the  
10 unit's general fund.

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

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

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

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

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

27 (1) The foundation is a charitable nonprofit community  
28 foundation.

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

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

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

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

35 (C) Return the donation to the general fund of the unit if the  
36 foundation:

37 (i) loses the foundation's status as a public charitable  
38 organization;

39 (ii) is liquidated; or

40 (iii) violates any condition of the endowment set by the  
41 fiscal body of the unit.

42 SECTION 104. IC 36-7-11.5-11, AS AMENDED BY P.L.229-2011,

1 SECTION 266, IS AMENDED TO READ AS FOLLOWS  
 2 [EFFECTIVE JULY 1, 2013]: Sec. 11. (a) As used in this section,  
 3 "fund" refers to the West Baden Springs historic hotel preservation and  
 4 maintenance fund established by subsection (b).

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

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

9 (2) Grants and gifts that the department of natural resources  
 10 receives for the fund under terms, obligations, and liabilities that  
 11 the department considers appropriate.

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

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

16 The fund shall be administered by the department of natural resources.  
 17 The expenses of administering the fund shall be paid from money in  
 18 the fund.

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

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

26 (e) ~~The interest accruing to~~ **Money in** the fund is annually  
 27 appropriated to the department of natural resources only for the  
 28 following purposes:

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

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

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

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

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

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

39 **The owner of the hotel riverboat resort may not receive more than**  
 40 **two million dollars (\$2,000,000) under this subsection in a**  
 41 **particular state fiscal year.**

42 (f) The department of natural resources shall promptly pay each

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

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

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

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

18 (2) the development authority has bonds or other debt or lease  
 19 obligations outstanding.

20 (b) The treasurer of state shall do the following:

21 (1) Deduct from amounts otherwise payable to the city or town  
 22 under ~~IC 4-33-12~~ or IC 4-33-13 or **IC 4-33-13.5** an amount equal  
 23 to the amount of the transfer or part of the transfer under section  
 24 2 of this chapter that the city or county failed to make.

25 (2) Pay the amount deducted under subdivision (1) to the  
 26 development authority.

27 SECTION 106. [EFFECTIVE JULY 1, 2013] **(a) IC 4-33-13-1.5,**  
 28 **as amended by this act, applies to adjusted gross receipts received**  
 29 **from wagering on gambling games after June 30, 2013.**

30 **(b) This SECTION expires July, 1, 2014.**

31 SECTION 107. [EFFECTIVE JULY 1, 2013] **(a) IC 4-35-7-12(b),**  
 32 **as amended by this act, applies to adjusted gross receipts received**  
 33 **from wagering on gambling games after June 30, 2013.**

34 **(b) The following apply to the adjusted gross receipts of slot**  
 35 **machine wagering occurring before July 1, 2013:**

36 **(1) Subject to subdivision (2), a licensee shall make the**  
 37 **transfers required by IC 4-35-7-12, as in effect on January 1,**  
 38 **2013, with respect to the adjusted gross receipts of slot**  
 39 **machine wagering occurring in June 2013.**

40 **(2) A licensee shall adjust the transfers required by**  
 41 **subdivision (1) in accordance with IC 4-35-7-12(j), as in effect**  
 42 **on January 1, 2013.**

- 1           **(3) A licensee shall make the transfers required by subdivision**  
2           **(1) before July 15, 2013.**  
3           **(c) This SECTION expires July 1, 2014.**  
4           SECTION 108. [EFFECTIVE JULY 1, 2013] **(a) IC 4-35-8-1, as**  
5           **amended by this act, applies to adjusted gross receipts received**  
6           **from wagering on gambling games after June 30, 2013.**  
7           **(b) This SECTION expires July 1, 2014.**  
8           SECTION 109. [EFFECTIVE JANUARY 1, 2014] **(a)**  
9           **IC 6-3.1-17.5, as added by this act, applies to taxable years**  
10          **beginning after December 31, 2013.**  
11          **(b) This SECTION expires July 1, 2015.**  
12          SECTION 110. **An emergency is declared for this act.**  
            (Reference is to SB 528 as introduced.)

**and when so amended that said bill do pass .**

Committee Vote: Yeas 8, Nays 4.

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**Senator Kenley, Chairperson**