
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Political Subdivisions
FROM: Geoffrey Kuester, Director of Data Analysis
SUBJECT: Gateway Economic Development Reporting
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Indiana Code 4-33-23-17 requires any political subdivision receiving an economic development payment to annually submit a report to the Department of Local Government Finance ("Department"). As has been the case in recent years, these reports will be completed in Gateway. The Economic Development Reporting application may be found at <http://gateway.in.gov>. **IC 4-33-23-17(b) states that reports must be completed before October 1 each year.**

The Economic Development Reporting application is very similar to the fiscal year 2017 application. The economic development payments subject to reporting are monetary disbursements initially provided by a licensed owner of a riverboat, an operating agent of a riverboat, or an affiliate of an owner or operating agent. Indiana Code 4-33-23-4 defines an economic development payment as a monetary disbursement paid under a development agreement that is:

- (1) received by a unit of government or any other person; and
- (2) not paid in legitimate exchange for anything of value.

According to IC 4-33-23-2, a development agreement is a written agreement between a person or a unit of government and a development provider in which the development provider makes a financial commitment to support economic development in a specified location by providing financial payments to charitable, educational, or other purposes. Tax revenue is not subject to reporting. Examples of revenue not subject to reporting include economic development income taxes and riverboat taxes received through Riverboat Wagering Tax revenue sharing.

Similar to fiscal year 2017, the Department asks that all taxing units affirm whether they received any eligible economic development payments. User guides for units that do not receive economic development payments and units that do receive economic development payments may both be found at <https://gateway.ifionline.org/help.aspx>.

The Department is required by statute to make the reports available through Gateway.

Questions regarding the definition of economic development payments may be directed to General Counsel Daniel Shackle at dshackle@dlgf.in.gov or by phone at (317) 233-9219.

Questions regarding the Economic Development Reporting application may be directed to Director of Data Analysis Geoffrey Kuester at gkuester@dlgf.in.gov or by phone at (317) 233-8347.

Questions may also be directed to the Gateway support team at gateway@dlgf.in.gov.