
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Political Subdivisions

FROM: James Johnson, Data Analysis Division Director

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](#). **IC 4-33-23-17(b) states that reports must be completed before October 1 each year.**

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 the submission process during the prior years, the Department asks that all taxing units affirm whether they received any eligible economic development payments. [User guides](#) are available for units that do not receive economic development payments and units that do receive economic development payments.

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

Questions regarding the Economic Development Reporting application may be directed to the Department’s Gateway support team at gateway@dlgf.in.gov or by phone at (317) 234-4480.