

**DISTRIBUTION OF LOTTERY AND GAMING
REVENUES AND THE BUILD INDIANA FUND**

FISCAL YEAR 2017



**Prepared by the
Indiana State Budget Agency**

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Executive Summary

The lottery and gaming revenue report for fiscal year 2017 contains total gaming revenue by source, distributions to state and local units and distributions to and from the Build Indiana Fund. The report examines the sources and uses of revenues from lottery and gaming (L&G) operations in Indiana. Lottery, riverboats, racinos, and charity gaming are the primary sources of lottery and gaming revenues in Indiana. Along with the Hoosier Lottery, Indiana has eleven riverboats, two racinos (horse track with a casino), and offers charity gaming licensees.

The Hoosier Lottery started operations on October 13, 1989, after a majority of Indiana citizens voted favorably on a 1988 voter referendum. The Hoosier Lottery has contributed \$280,045,169 towards total gaming revenue for FY 2017, which is down from FY 2016 by 10%.

P.L. 24-1992 allowed qualified not-for-profit organizations to conduct charity gaming events in Indiana. These gaming events include bingo, charity game nights, door prizes; festival events, raffles, the sale of pull tabs, punchboards, and tip boards. Organizations must be licensed and registered for each type of charity gaming event they want to conduct. Charity gaming taxes have contributed \$5,042,487 in revenues towards state and local distributions in FY 2017, which is down 3.3% from the FY 2016.

In 1993, the Indiana General Assembly allowed riverboat gaming in Indiana. The first riverboat license was issued on December 5, 1995, to Aztar Indiana Gaming Corporation. Since then, ten additional riverboats have started operating in Indiana. Riverboat wagering and admissions taxes have contributed \$423,616,467 and \$42,531,683 in revenue to state and local funds in FY 2017, respectively, which is down 4.5% and down 34.3% from FY 2016.

On September 1, 1994, the first pari-mutuel wagering in the state's history was conducted at Hoosier Park in Anderson. On December 6, 2002, Indiana Downs in Shelbyville became the state's second pari-mutuel track. In 2007, the Indiana General Assembly approved slot machine wagering at the state's two pari-mutuel racetracks (racinos)¹. Pari-mutuel taxes and Slot machine wagering taxes have contributed \$1,619,040 and \$152,296,952 respectively, to state and local funds in FY 2017, which is down 4.9% and up 3.0% from FY 2016. Also, there are pari-mutuel satellite facilities, which contributed \$246,578 in FY 2017, which is down 3.6% from FY 2016.

The State General Fund, Build Indiana Fund, local units, Teachers' Retirement Fund, Police/Fire Pension Relief Fund and other state funds receive distributions from the L&G revenues collected by the state. The State General Fund received \$393,753,038 (net of transfers) in FY 2017 revenues. The Build Indiana Fund received \$222,295,169 in FY 2017 revenues. Local units received \$219,744,400 in FY 2017 and state funds received \$69,605,769 of FY 2017 revenues.

During the 2015 legislative session, House Enrolled Act 1540 made several major changes to gaming laws in the state of Indiana. There were twelve major changes that affected FY 2016 lottery and gaming revenue collections and distributions. The bill outlined 1) the process for entering into tribal-state compacts with Indian gaming, 2) authorized riverboats to move inland to adjacent properties meeting certain requirements, 3) made promotional play deductions for riverboat and racino permits, 4) capped the number of gambling games offered by a licensed owner to the greatest number of gambling games offered since January 1, 2007, 5) it authorized table games for racinos, 6) lowered the racino wagering tax to 88.0% from the 91.5% beginning after June 30, 2015, 7) exempted riverboats in a historic district from paying admission taxes and required a licensing fee of \$2.5 million for racinos

¹ The two racinos also paid \$250 million each in license fees. When accounting for the revenues and distributions, except where it is specifically mentioned, this report excludes the license fees and payments under local development agreements by the riverboats and racinos.

in a historic district, while also changing the distributions in the district and establishing a tax credit for French Lick, 8) provided West Baden Springs Historic Hotel Preservation with a \$1 million appropriation before June 30, 2015 and a \$2 million appropriation each fiscal year after June 30, 2015, 9) imposed a food and beverage tax and a supplemental innkeeper's tax on transactions occurring at the French Lick resort and West Baden, 10) authorized the county council of a county in a historic hotel district to impose a public safety local option income tax without imposing any other local option income taxes, 11) repealed a requirement that the Indiana Gaming Commission study the use of complimentary promotional credit programs, and 12) urged the Legislative Council to assign to an interim study committee certain study topics related to gaming.

The effective date for the HEA 1540 was July 1, 2015, and had several estimated fiscal impacts on the state. It reduced the wagering tax base from racinos and increased the free play deduction from \$5 million to \$7 million per year, while also removing the expiration of the free play deduction for the riverboat casinos and racinos, and it allows assignability of the free play deduction. HEA 1540 changes distributions from the Historic Hotel Preservation and Maintenance Fund. It provides the French Lick Historic Tax Credit and changes the wagering distributions of the French Lick Casino, and replaced the admission tax at French Lick with a Historic Hotel District Community Support Fee.

FY 2016 legislative session did not enact any changes that would change the gaming industry.

During the 2017 legislative session, House Enrolled Act 1350 introduced some changes to the gaming industry in Indiana to become more profitable so that it can better compete with existing and new competitors in the Midwest market. There were several major changes that affected FY 2018 lottery and gaming revenue collections and distributions. The bill imposes a supplemental wagering tax at 3% of a riverboat's adjusted gross receipts (AGR) for a riverboat that has relocated to an inland casino. It provides that the supplemental wagering tax shall be imposed starting the day operations begin at an inland casino. It provides that the admissions tax does not apply to an inland casino. According to the bill in FY 2021, the amount of wagering taxes that would be distributed to South Bend shall be deposited as being received from all riverboats whose supplemental wagering taxes are over 3.5% and distributed in the same manner as the supplemental wagering tax. Also, wagering tax addback an 8 year phase out of the state income tax addback for wagering taxes deducted on a taxpayer's federal income tax return. By eliminating this tax code provision, Hoosiers will enjoy a decrease in their tax liability on proceeds derived from gambling at Indiana's casino's and horse tracks. The bill provides that after June 30, 2021, if the total AGR received by licensees from gambling games under the riverboat gambling law during the preceding state fiscal year is less than the total AGR received from gambling games during the state fiscal year ending June 30, 2020, then: (1) the \$33 M of wagering tax set aside for revenue sharing is reduced proportionately; and (2) the \$48 M maximum amount of the supplemental distribution is reduced proportionately. The bill authorizes advance deposit wagering on horse racing. It provides that each permit holder shall pay to Indiana Horse Racing Commission (IHRC) as an advance deposit wagering fee an amount equal to 60% of the net source market fee received by the permit holder from a licensed secondary pari-mutuel organization (SPMO) and The bill exempts the IHRC from the general procurement law in making certain expenditures. Finally, the gaming operators will no longer be required to submit their proceeds to the state on a daily basis. They instead will only be required to submit their proceeds just once a month. This allows the operators to keep and invest their daily proceeds resulting in additional interest income.

All distribution amounts can be seen in the following report. In addition there are flowcharts that visually display how revenue was distributed and to what source.

Revenues by Source

Table 1: FY 2017 Distribution of Revenues by Source	
Revenue Source	FY 2017 Revenue
Riverboat Admission Tax	\$42,531,683
Riverboat Wagering Tax	\$423,616,467
Racetrack/Slot Machine Wagering Tax	\$152,296,952
Pari-Mutuel Wagering Tax	\$1,619,040
Pari-Mutuel Satellite Facility Wagering Tax	\$246,578
Hoosier Lottery	\$280,045,169
Charitable Gaming Tax	\$5,042,487
Total Revenue	\$905,398,376
<p>All revenues are totals revenues by each casino/taxing identity. Each one of distributions meet Indiana code for Lottery and Gaming Distributions and Revenue for FY 2017. Also, the hold harmless amount required by statute is \$48,000,000, which is subtracted from Riverboat Admissions Tax and added to Riverboat Wagering Tax.</p>	

Revenues by Category

Table 2: FY 2017 Distribution of Revenues by Category

Local Distributions		
Revenue Source	Recipients	FY 2017 Distr.
Riverboat Wagering Tax	Local Units w/ Casinos	\$71,237,554
Riverboat Wagering Tax	Local Sharing Set Aside	\$33,000,000
Riverboat Wagering Tax	Local Admission Tax Hold Harmless	\$43,144,705
Riverboat Admissions Tax	Local Units w/ Casinos	\$28,436,350
Racetrack/Slot Machine Wagering Tax	Local Units w/ Casinos	\$13,925,792
Lottery Profits	Local Police and Fire Fighters Pension Fund	\$30,000,000
Total		\$219,744,400
State Fund Distributions		
Revenue Source	Recipients	FY 2017 Distr.
Riverboat Wagering Tax	Indiana Economic Development Fund	\$1,782,513
Riverboat Wagering Tax	Admission Tax Hold Harmless	\$4,855,295
Riverboat Admissions Tax	State Fair Commission	\$2,337,043
Riverboat Admissions Tax	NW IN Law Enforcement Training Center	\$73,075
Riverboat Admissions Tax	Division of Mental Health and Addiction	\$1,558,029
Racetrack/Slot Machine Wagering Tax	Share of 10-12% of AGR to State Breeding Funds	\$24,341,709
Pari-Mutuel Wagering Tax	Purdue Veterinary School Research	\$150,000
Pari-Mutuel Wagering Tax	Indiana Horse Racing Commission	\$1,469,040
Pari-Mutuel Satellite Facility Wagering Tax	Livestock Industry Promotion and Development	\$123,289
Pari-Mutuel Satellite Facility Wagering Tax	State Fair Commission	\$123,289
Lottery Profits	Teachers Retirement Fund	\$30,000,000
Charity Gaming Tax	Charity Gaming Enforcement Fund	\$2,792,487
Total		69,605,769
Build Indiana Fund		
Revenue Source	Recipients	FY 2017 Distr.
Lottery Profits	Build Indiana Fund	\$220,045,169
Charity Gaming Tax	Build Indiana Fund	\$2,250,000
Total		\$222,295,169
State General Fund		
Revenue Source	Recipients	FY 2017 Distr.
Riverboat Wagering Tax	State General Fund	\$269,596,400
Riverboat Admissions Tax	State General Fund	\$10,127,187
Racetrack/Slot Machine Wagering Tax	State General Fund	\$114,029,451
Total		\$393,753,038
Total Distributions for FY 2017		\$905,398,376

Distributions from Build Indiana Fund

Table 3: FY 2017 Distributions from Build Indiana Fund	
Projects	FY 2017 Distribution
Motor Vehicle Excise Tax Replacement	\$236,212,440
State and Local Projects	\$14,226,038
Total Distribution	\$250,438,478

State and Local Project Distributions

Table 4: FY 2017 State and Local Project Distributions	
Accounts	FY 2017 Distribution
Lottery and Gaming Surplus Account	\$4,511,176
<i>I-Light Network Operations</i>	\$1,508,628
<i>Giga Pop Project</i>	\$672,562
<i>Southern IN Education Alliance</i>	\$1,057,738
<i>Degree Link</i>	\$446,438
<i>Workforce Centers</i>	\$710,810
<i>Midwest Higher Education Compact</i>	\$115,000
State Video Streaming Services	\$365,000
<i>State Video Streaming Services</i>	\$365,000
Education Technology Fund	\$2,663,519
<i>David C. Ford Education Tech Program</i>	\$2,663,519
School and Library Internet Connection Fund	\$4,078,928
<i>School and Library Internet Connection Fund</i>	\$4,078,928
Airport Development	\$2,212,415
<i>Airport Development</i>	\$2,212,415
Kankakee River Basin Commission	\$395,000
<i>Kankakee River Basin Commission</i>	\$395,000
Total Project Distribution	\$14,226,038

Table 5: FY 2017 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2017
<u>1 Adams</u>	
Excise Tax Reduction	\$849,463
City and Town Police and Fire Pensions	\$61,059
School and Library Internet Connection Fund	\$38,805
Total	\$949,327
<u>2 Allen</u>	
Excise Tax Reduction	\$12,216,081
City and Town Police and Fire Pensions	\$2,006,048
School and Library Internet Connection Fund	\$62,693
Total	\$14,284,822
<u>3 Bartolomew</u>	
Excise Tax Reduction	\$3,046,930
City and Town Police and Fire Pensions	\$397,931
School and Library Internet Connection Fund	\$41,981
Total	\$3,486,842
<u>4 Benton</u>	
Excise Tax Reduction	\$294,501
School and Library Internet Connection Fund	\$12,199
Total	\$306,701
<u>5 Blackford</u>	
Excise Tax Reduction	\$365,745
City and Town Police and Fire Pensions	\$19,490
School and Library Internet Connection Fund	\$9,511
Total	\$394,746
<u>6 Boone</u>	
Excise Tax Reduction	\$3,308,592
City and Town Police and Fire Pensions	\$81,470
School and Library Internet Connection Fund	\$62,646
Total	\$3,452,708
<u>7 Brown</u>	
Excise Tax Reduction	\$534,918
School and Library Internet Connection Fund	\$11,928
Total	\$546,847

Table 5: FY 2017 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2017
<u>8</u> <u>Carrol</u>	
Excise Tax Reduction	\$736,983
City and Town Police and Fire Pensions	\$1,936
School and Library Internet Connection Fund	\$25,638
Total	\$764,558
<u>9</u> <u>Cass</u>	
Excise Tax Reduction	\$1,120,439
City and Town Police and Fire Pensions	\$184,210
School and Library Internet Connection Fund	\$19,233
Total	\$1,323,881
<u>10</u> <u>Clark</u>	
Excise Tax Reduction	\$3,710,123
City and Town Police and Fire Pensions	\$445,222
School and Library Internet Connection Fund	\$60,239
Total	\$4,215,584
<u>11</u> <u>Clay</u>	
Excise Tax Reduction	\$780,468
City and Town Police and Fire Pensions	\$43,175
School and Library Internet Connection Fund	\$10,387
Total	\$834,031
<u>12</u> <u>Clinton</u>	
Excise Tax Reduction	\$1,087,182
City and Town Police and Fire Pensions	\$173,376
School and Library Internet Connection Fund	\$41,248
Total	\$1,301,807
<u>13</u> <u>Crawford</u>	
Excise Tax Reduction	\$238,004
School and Library Internet Connection Fund	\$10,700
Total	\$248,704
<u>14</u> <u>Daviess</u>	
Excise Tax Reduction	\$936,564
City and Town Police and Fire Pensions	\$35,825
School and Library Internet Connection Fund	\$41,129
Total	\$1,013,519

Table 5: FY 2017 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2017
<u>15 Dearborn</u>	
Excise Tax Reduction	\$1,853,584
City and Town Police and Fire Pensions	\$45,527
School and Library Internet Connection Fund	\$58,291
Total	\$1,957,402
<u>16 Decatur</u>	
Excise Tax Reduction	\$895,323
City and Town Police and Fire Pensions	\$38,085
School and Library Internet Connection Fund	\$17,697
Total	\$951,104
<u>17 DeKalb</u>	
Excise Tax Reduction	\$1,332,815
City and Town Police and Fire Pensions	\$23,289
School and Library Internet Connection Fund	\$35,861
Total	\$1,391,965
<u>18 Delaware</u>	
Excise Tax Reduction	\$3,358,676
City and Town Police and Fire Pensions	\$657,475
School and Library Internet Connection Fund	\$67,911
Total	\$4,084,062
<u>19 Dubois</u>	
Excise Tax Reduction	\$1,717,862
City and Town Police and Fire Pensions	\$32,192
School and Library Internet Connection Fund	\$79,890
Total	\$1,829,944
<u>20 Elkhart</u>	
Excise Tax Reduction	\$5,838,227
City and Town Police and Fire Pensions	\$818,571
School and Library Internet Connection Fund	\$121,583
Total	\$6,778,381
<u>21 Fayette</u>	
Excise Tax Reduction	\$576,231
City and Town Police and Fire Pensions	\$202,226
School and Library Internet Connection Fund	\$16,141
Total	\$794,598

Table 5: FY 2017 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2017
<u>22</u> <u>Floyd</u>	
Excise Tax Reduction	\$2,738,275
City and Town Police and Fire Pensions	\$550,430
School and Library Internet Connection Fund	\$37,115
Total	\$3,325,819
<u>23</u> <u>Fountain</u>	
Excise Tax Reduction	\$538,156
City and Town Police and Fire Pensions	\$21,032
School and Library Internet Connection Fund	\$23,832
Total	\$583,021
<u>24</u> <u>Franklin</u>	
Excise Tax Reduction	\$745,881
School and Library Internet Connection Fund	\$19,165
Total	\$765,047
<u>25</u> <u>Fulton</u>	
Excise Tax Reduction	\$799,560
City and Town Police and Fire Pensions	\$21,024
School and Library Internet Connection Fund	\$36,804
Total	\$857,389
<u>26</u> <u>Gibson</u>	
Excise Tax Reduction	\$1,392,117
City and Town Police and Fire Pensions	\$65,953
School and Library Internet Connection Fund	\$50,525
Total	\$1,508,594
<u>27</u> <u>Grant</u>	
Excise Tax Reduction	\$1,844,478
City and Town Police and Fire Pensions	\$370,184
School and Library Internet Connection Fund	\$38,481
Total	\$2,253,144
<u>28</u> <u>Greene</u>	
Excise Tax Reduction	\$1,017,635
City and Town Police and Fire Pensions	\$20,308
School and Library Internet Connection Fund	\$51,073
Total	\$1,089,016

Table 5: FY 2017 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2017
<u>29</u> <u>Hamilton</u>	
Excise Tax Reduction	\$22,634,044
City and Town Police and Fire Pensions	\$268,545
School and Library Internet Connection Fund	\$139,718
Total	\$23,042,307
<u>30</u> <u>Hancock</u>	
Excise Tax Reduction	\$3,356,523
City and Town Police and Fire Pensions	\$48,416
School and Library Internet Connection Fund	\$53,968
Total	\$3,458,907
<u>31</u> <u>Harrison</u>	
Excise Tax Reduction	\$1,321,417
School and Library Internet Connection Fund	\$50,559
Total	\$1,371,976
<u>32</u> <u>Hendricks</u>	
Excise Tax Reduction	\$7,257,464
City and Town Police and Fire Pensions	\$84,924
School and Library Internet Connection Fund	\$110,325
Total	\$7,452,714
<u>33</u> <u>Henry</u>	
Excise Tax Reduction	\$1,569,301
City and Town Police and Fire Pensions	\$146,108
School and Library Internet Connection Fund	\$49,813
Total	\$1,765,222
<u>34</u> <u>Howard</u>	
Excise Tax Reduction	\$3,355,436
City and Town Police and Fire Pensions	\$816,370
School and Library Internet Connection Fund	\$60,222
Total	\$4,232,029
<u>35</u> <u>Huntington</u>	
Excise Tax Reduction	\$1,187,408
City and Town Police and Fire Pensions	\$233,702
School and Library Internet Connection Fund	\$25,998
Total	\$1,447,109

Table 5: FY 2017 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2017
<u>36 Jackson</u>	
Excise Tax Reduction	\$1,353,432
City and Town Police and Fire Pensions	\$132,366
School and Library Internet Connection Fund	\$38,245
Total	\$1,524,043
<u>37 Jasper</u>	
Excise Tax Reduction	\$1,302,874
School and Library Internet Connection Fund	\$32,695
Total	\$1,335,569
<u>38 Jay</u>	
Excise Tax Reduction	\$512,478
City and Town Police and Fire Pensions	\$23,926
School and Library Internet Connection Fund	\$11,838
Total	\$548,242
<u>39 Jefferson</u>	
Excise Tax Reduction	\$913,712
City and Town Police and Fire Pensions	\$54,395
School and Library Internet Connection Fund	\$26,458
Total	\$994,565
<u>40 Jennings</u>	
Excise Tax Reduction	\$701,949
City and Town Police and Fire Pensions	\$11,671
School and Library Internet Connection Fund	\$11,848
Total	\$725,468
<u>41 Johnson</u>	
Excise Tax Reduction	\$6,230,334
City and Town Police and Fire Pensions	\$150,801
School and Library Internet Connection Fund	\$114,143
Total	\$6,495,279
<u>42 Knox</u>	
Excise Tax Reduction	\$1,286,237
City and Town Police and Fire Pensions	\$120,429
School and Library Internet Connection Fund	\$36,215
Total	\$1,442,881

Table 5: FY 2017 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2017
<u>43</u> <u>Kosciusko</u>	
Excise Tax Reduction	\$2,648,697
City and Town Police and Fire Pensions	\$77,398
School and Library Internet Connection Fund	\$35,065
Total	\$2,761,160
<u>44</u> <u>LaGrange</u>	
Excise Tax Reduction	\$795,097
School and Library Internet Connection Fund	\$30,288
Total	\$825,384
<u>45</u> <u>Lake</u>	
Excise Tax Reduction	\$17,492,139
City and Town Police and Fire Pensions	\$4,304,788
School and Library Internet Connection Fund	\$231,546
Total	\$22,028,472
<u>46</u> <u>LaPorte</u>	
Excise Tax Reduction	\$3,667,992
City and Town Police and Fire Pensions	\$605,978
School and Library Internet Connection Fund	\$48,326
Total	\$4,322,296
<u>47</u> <u>Lawrence</u>	
Excise Tax Reduction	\$1,461,807
City and Town Police and Fire Pensions	\$162,151
School and Library Internet Connection Fund	\$31,825
Total	\$1,655,783
<u>48</u> <u>Madison</u>	
Excise Tax Reduction	\$4,212,965
City and Town Police and Fire Pensions	\$905,381
School and Library Internet Connection Fund	\$89,079
Total	\$5,207,426
<u>49</u> <u>Marion</u>	
Excise Tax Reduction	\$30,931,885
City and Town Police and Fire Pensions	\$8,204,370
School and Library Internet Connection Fund	\$186,663
Total	\$39,322,918

Table 5: FY 2017 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2017
<u>50</u> <u>Marshall</u>	
Excise Tax Reduction	\$1,479,005
City and Town Police and Fire Pensions	\$39,115
School and Library Internet Connection Fund	\$65,978
Total	\$1,584,099
<u>51</u> <u>Martin</u>	
Excise Tax Reduction	\$300,606
City and Town Police and Fire Pensions	\$2,489
School and Library Internet Connection Fund	\$19,092
Total	\$322,187
<u>52</u> <u>Miami</u>	
Excise Tax Reduction	\$1,048,836
City and Town Police and Fire Pensions	\$146,334
School and Library Internet Connection Fund	\$32,786
Total	\$1,227,955
<u>53</u> <u>Monroe</u>	
Excise Tax Reduction	\$3,987,931
City and Town Police and Fire Pensions	\$431,016
School and Library Internet Connection Fund	\$28,411
Total	\$4,447,358
<u>54</u> <u>Montgomery</u>	
Excise Tax Reduction	\$1,239,533
City and Town Police and Fire Pensions	\$128,122
School and Library Internet Connection Fund	\$37,185
Total	\$1,404,840
<u>55</u> <u>Morgan</u>	
Excise Tax Reduction	\$2,550,167
City and Town Police and Fire Pensions	\$55,418
School and Library Internet Connection Fund	\$48,496
Total	\$2,654,080
<u>56</u> <u>Newton</u>	
Excise Tax Reduction	\$517,458
School and Library Internet Connection Fund	\$23,811
Total	\$541,269

Table 5: FY 2017 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2017
<u>57 Noble</u>	
Excise Tax Reduction	\$1,337,319
City and Town Police and Fire Pensions	\$22,544
School and Library Internet Connection Fund	\$56,026
Total	\$1,415,889
<u>58 Ohio</u>	
Excise Tax Reduction	\$196,034
School and Library Internet Connection Fund	\$13,620
Total	\$209,654
<u>59 Orange</u>	
Excise Tax Reduction	\$561,730
School and Library Internet Connection Fund	\$35,475
Total	\$597,205
<u>60 Owen</u>	
Excise Tax Reduction	\$559,976
School and Library Internet Connection Fund	\$11,193
Total	\$571,169
<u>61 Parke</u>	
Excise Tax Reduction	\$475,478
School and Library Internet Connection Fund	\$13,240
Total	\$488,718
<u>62 Perry</u>	
Excise Tax Reduction	\$514,611
City and Town Police and Fire Pensions	\$17,540
School and Library Internet Connection Fund	\$37,405
Total	\$569,555
<u>63 Pike</u>	
Excise Tax Reduction	\$393,416
School and Library Internet Connection Fund	\$21,930
Total	\$415,347

Table 5: FY 2017 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2017
<u>64 Porter</u>	
Excise Tax Reduction	\$7,409,491
City and Town Police and Fire Pensions	\$354,180
School and Library Internet Connection Fund	\$141,884
Total	\$7,905,555
<u>65 Posey</u>	
Excise Tax Reduction	\$1,117,999
City and Town Police and Fire Pensions	\$26,946
School and Library Internet Connection Fund	\$37,730
Total	\$1,182,676
<u>66 Pulaski</u>	
Excise Tax Reduction	\$447,657
School and Library Internet Connection Fund	\$10,029
Total	\$457,686
<u>67 Putnam</u>	
Excise Tax Reduction	\$1,120,931
City and Town Police and Fire Pensions	\$26,291
School and Library Internet Connection Fund	\$59,088
Total	\$1,206,310
<u>68 Randolph</u>	
Excise Tax Reduction	\$743,002
City and Town Police and Fire Pensions	\$13,651
School and Library Internet Connection Fund	\$35,215
Total	\$791,868
<u>69 Ripley</u>	
Excise Tax Reduction	\$923,417
City and Town Police and Fire Pensions	\$10,045
School and Library Internet Connection Fund	\$60,732
Total	\$994,193
<u>70 Rush</u>	
Excise Tax Reduction	\$531,309
City and Town Police and Fire Pensions	\$39,049
School and Library Internet Connection Fund	\$11,439
Total	\$581,798

Table 5: FY 2017 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2017
<u>71 St. Joseph</u>	
Excise Tax Reduction	\$8,468,943
City and Town Police and Fire Pensions	\$2,053,494
School and Library Internet Connection Fund	\$84,623
Total	\$10,607,059
<u>72 Scott</u>	
Excise Tax Reduction	\$593,018
City and Town Police and Fire Pensions	\$21,912
School and Library Internet Connection Fund	\$22,973
Total	\$637,904
<u>73 Shelby</u>	
Excise Tax Reduction	\$1,489,824
City and Town Police and Fire Pensions	\$139,754
School and Library Internet Connection Fund	\$28,927
Total	\$1,658,506
<u>74 Spencer</u>	
Excise Tax Reduction	\$737,455
School and Library Internet Connection Fund	\$39,811
Total	\$777,266
<u>75 Starke</u>	
Excise Tax Reduction	\$704,267
City and Town Police and Fire Pensions	\$9,483
School and Library Internet Connection Fund	\$34,914
Total	\$748,664
<u>76 Steuben</u>	
Excise Tax Reduction	\$1,180,525
City and Town Police and Fire Pensions	\$16,124
School and Library Internet Connection Fund	\$37,644
Total	\$1,234,293
<u>77 Sullivan</u>	
Excise Tax Reduction	\$669,389
City and Town Police and Fire Pensions	\$19,451
School and Library Internet Connection Fund	\$20,435
Total	\$709,274

Table 5: FY 2017 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2017
<u>78</u> <u>Switzerland</u>	
Excise Tax Reduction	\$258,530
School and Library Internet Connection Fund	\$10,357
Total	\$268,887
<u>79</u> <u>Tippecanoe</u>	
Excise Tax Reduction	\$6,048,114
City and Town Police and Fire Pensions	\$766,842
School and Library Internet Connection Fund	\$44,917
Total	\$6,859,872
<u>80</u> <u>Tipton</u>	
Excise Tax Reduction	\$667,940
City and Town Police and Fire Pensions	\$30,896
School and Library Internet Connection Fund	\$23,130
Total	\$721,966
<u>81</u> <u>Union</u>	
Excise Tax Reduction	\$203,154
School and Library Internet Connection Fund	\$13,227
Total	\$216,381
<u>82</u> <u>Vanderburgh</u>	
Excise Tax Reduction	\$6,676,655
City and Town Police and Fire Pensions	\$1,557,703
School and Library Internet Connection Fund	\$63,177
Total	\$8,297,535
<u>83</u> <u>Vermillion</u>	
Excise Tax Reduction	\$534,237
City and Town Police and Fire Pensions	\$15,627
School and Library Internet Connection Fund	\$29,655
Total	\$579,519
<u>84</u> <u>Vigo</u>	
Excise Tax Reduction	\$2,974,891
City and Town Police and Fire Pensions	\$635,858
School and Library Internet Connection Fund	\$21,216
Total	\$3,631,965

Table 5: FY 2017 Distribution of Build Indiana Fund and Lottery Share to TRF & PERF

County Name	Fiscal Year 2017
<u>85</u> <u>Wabash</u>	
Excise Tax Reduction	\$1,036,069
City and Town Police and Fire Pensions	\$164,079
School and Library Internet Connection Fund	\$35,806
Total	\$1,235,955
<u>86</u> <u>Warren</u>	
Excise Tax Reduction	\$349,821
School and Library Internet Connection Fund	\$8,634
Total	\$358,455
<u>87</u> <u>Warrick</u>	
Excise Tax Reduction	\$2,694,533
City and Town Police and Fire Pensions	\$31,745
School and Library Internet Connection Fund	\$36,747
Total	\$2,763,026
<u>88</u> <u>Washington</u>	
Excise Tax Reduction	\$737,351
City and Town Police and Fire Pensions	\$24,855
School and Library Internet Connection Fund	\$24,256
Total	\$786,462
<u>89</u> <u>Wayne</u>	
Excise Tax Reduction	\$1,737,817
City and Town Police and Fire Pensions	\$430,532
School and Library Internet Connection Fund	\$43,016
Total	\$2,211,365
<u>90</u> <u>Wells</u>	
Excise Tax Reduction	\$874,971
City and Town Police and Fire Pensions	\$36,464
School and Library Internet Connection Fund	\$40,028
Total	\$951,464
<u>91</u> <u>White</u>	
Excise Tax Reduction	\$894,292
City and Town Police and Fire Pensions	\$38,116
School and Library Internet Connection Fund	\$50,865
Total	\$983,273
<u>92</u> <u>Whitley</u>	
Excise Tax Reduction	\$1,156,729
City and Town Police and Fire Pensions	\$26,565
School and Library Internet Connection Fund	\$46,258
Total	\$1,229,552
State Subtotal - Distributions to Counties	\$270,291,368

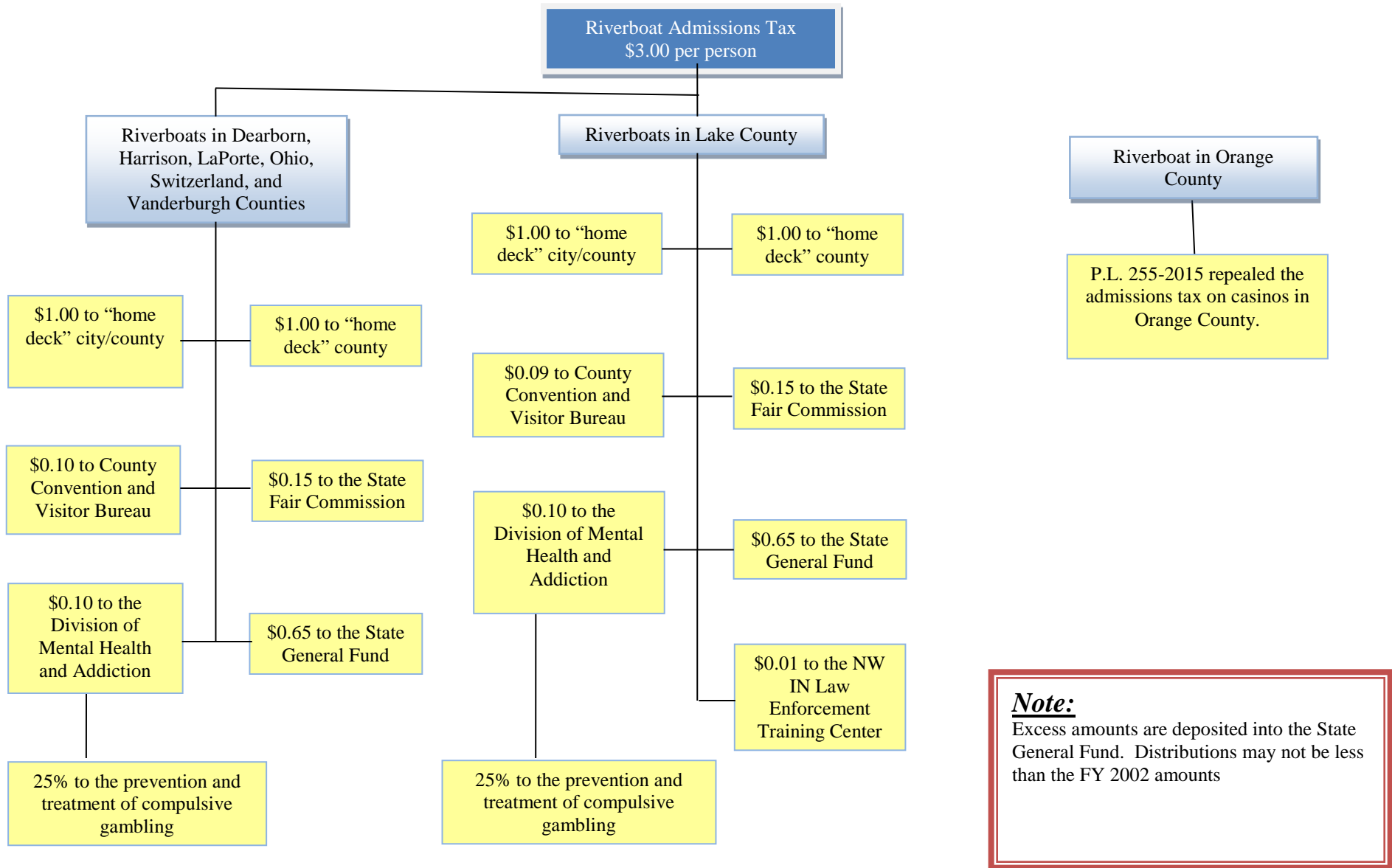
Riverboat Admissions and Wagering Tax by State and Local Units

Table 6: FY 2017 Riverboat Admissions and Wagering Tax by State and Local Units		
	Admission FY 2017*	Wagering FY 2017**
Local Units Total	\$28,436,350	\$104,237,554
Gary	\$1,582,541	\$4,613,229
Lake Co	\$3,310,167	-
Hammond	\$3,444,430	\$13,749,023
East Chicago	\$2,068,664	\$10,340,983
Orange County	-	\$1,883,792
Paoli	-	\$428,748
Orleans	-	\$428,748
French Lick	-	\$756,218
West Baden Springs	-	\$756,218
Crawfordsville	-	\$357,853
Dubois	-	\$357,853
Evansville	1,062,601.00	\$4,760,340
Vanderburgh County	1,062,601.00	-
Rising Sun	727,610.00	\$1,032,088
Ohio County	727,610.00	-
Lawrenceburg	1,409,413.39	\$7,793,786
Dearborn County	\$1,409,413	-
Michigan City	\$2,165,127	\$7,268,170
LaPorte County	\$2,165,127	-
Harrison County	\$3,693,168	\$11,767,667
Switzerland County	\$2,122,924	\$4,942,837
Lake County Convention Center and Visitors Bureau	\$657,674	-
Ohio County Convention Center and Visitors Bureau	72,761.00	-
Vanderburgh County Convention Center and Visitors Bureau	106,260.10	-
Dearborn County Convention Center and Visitors Bureau	\$140,941	-
LaPorte County Convention Center and Visitors Bureau	\$216,513	-
Harrison County Convention Center and Visitors Bureau	\$184,658	-
Switzerland County Convention Center and Visitors Bureau	\$106,146	-
Revenue Sharing set aside for Counties*	-	\$33,000,000
State Units Total	\$14,095,333	\$319,378,913
Division of Mental Health and Addiction	\$1,558,029	-
Indiana Economic Development Corporation	-	\$1,782,513
North West Indiana Law Enforcement Training Center	\$73,075	-
State General Fund	\$10,127,187	\$317,596,400
State Fair Commission	\$2,337,043	-
Grand Total	\$42,531,683	\$423,616,467

*This table represents the distribution of riverboat wagering tax revenues to local units. For casinos other than the Orange County casino, the first \$33.0 million is set aside for revenue sharing among counties that do not have a casino and the remaining funds are deposited in the State General Fund. An amount is transferred from the State General Fund to the Build Indiana Fund to meet the cap of \$250.0 million for each fiscal year.

**Includes \$48.0 million of hold harmless. The hold harmless is distributed to the counties at a proportion equal to the proportion of admissions tax.

Chart 1: Distribution of Riverboat Admission Tax



Note: HEA 1350-2017 replaced the admission tax with a supplemental wagering tax. Those changes did not impact FY 2017.

Chart 2: Distribution of Riverboat Wagering Tax

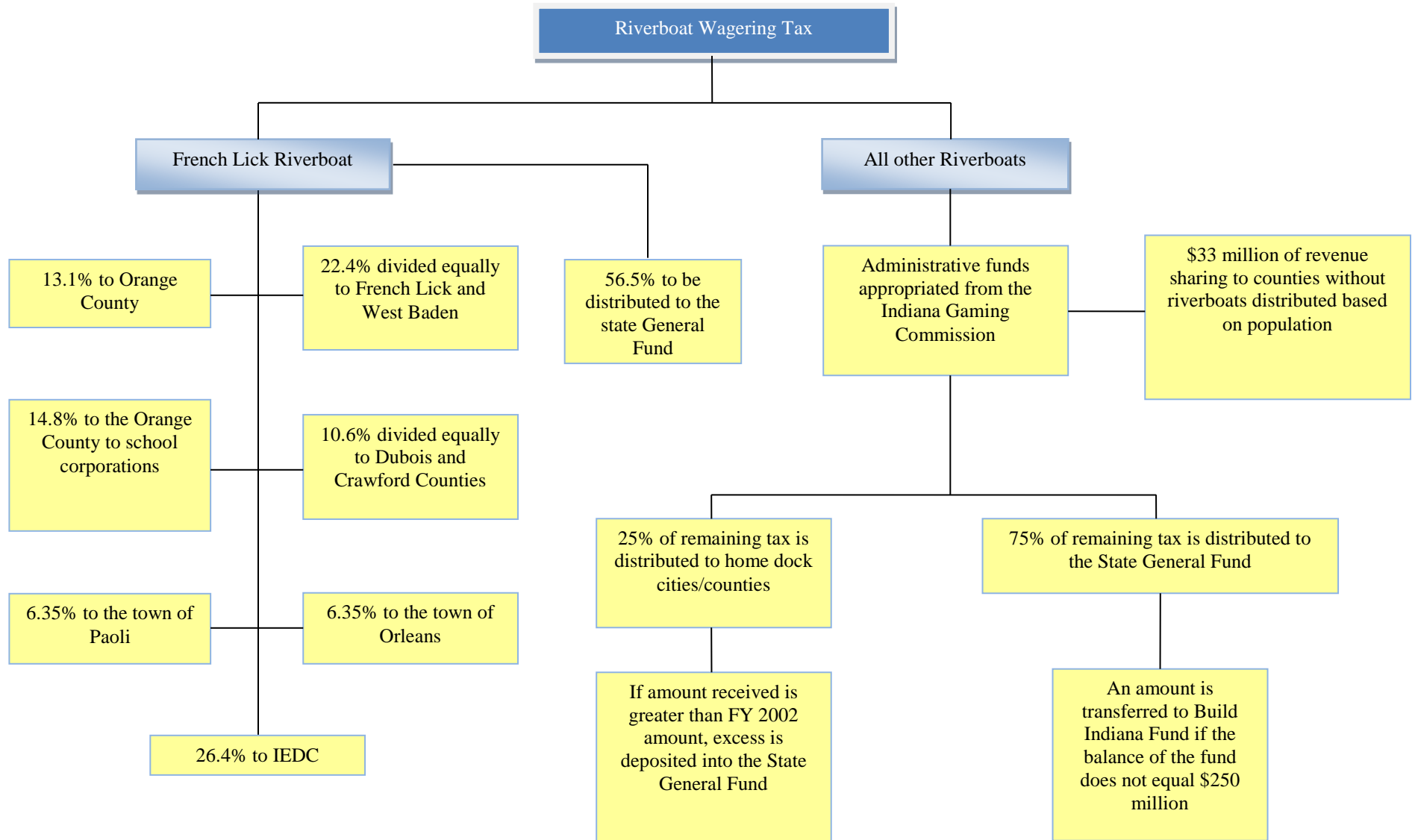


Chart 3: Build Indiana Fund Distribution Sources and Uses

