

**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 impact 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. The bill provides for an eight year phase out of the state income tax add back 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 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 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 Harrison</u> | |
| Excise Tax Reduction | \$1,321,417 |
| School and Library Internet Connection Fund | \$50,559 |
| Total | \$1,371,976 |
| <u>32 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 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 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 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 |

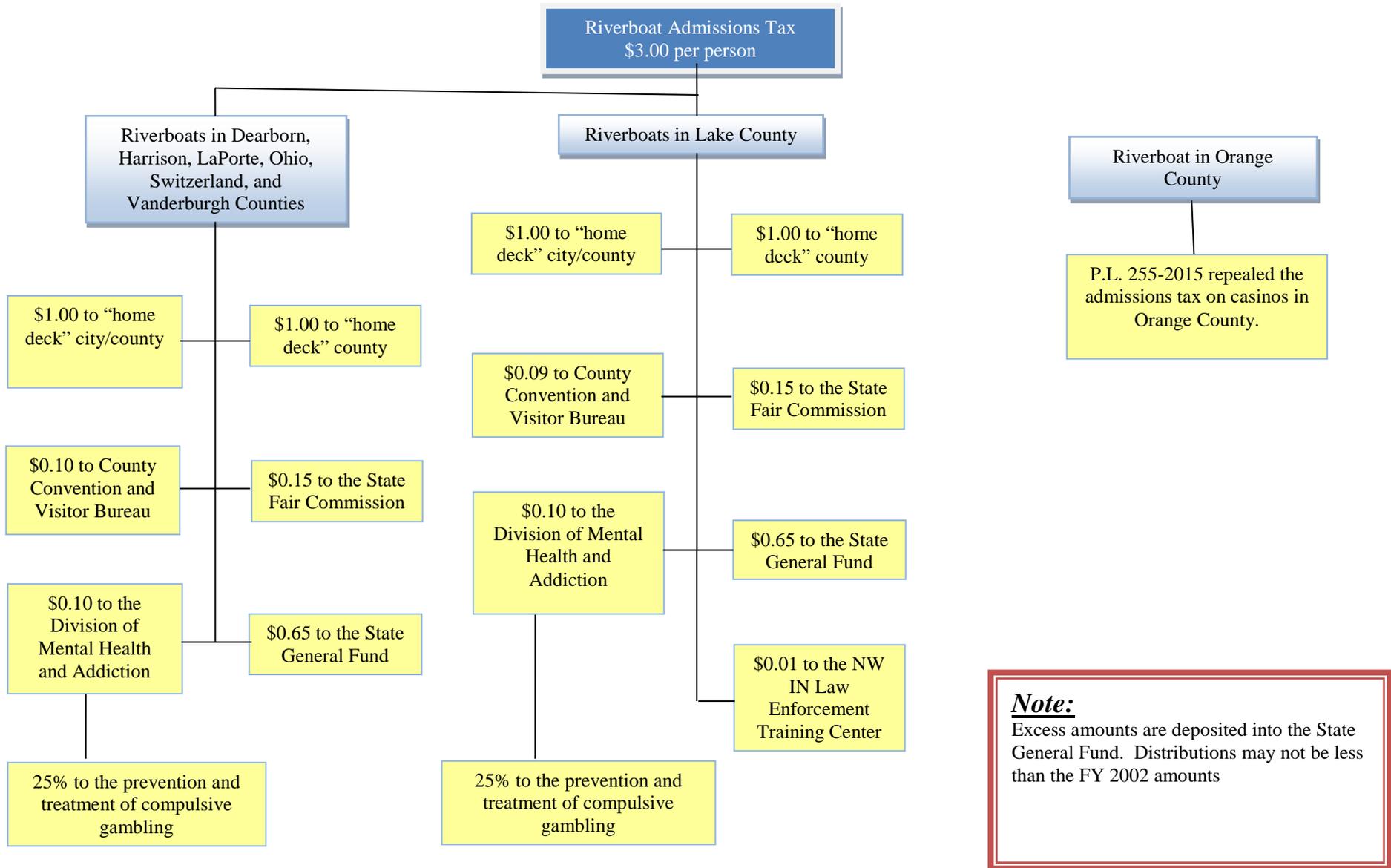
Riverboat Admissions and Wagering Tax by State and Local Units

| 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

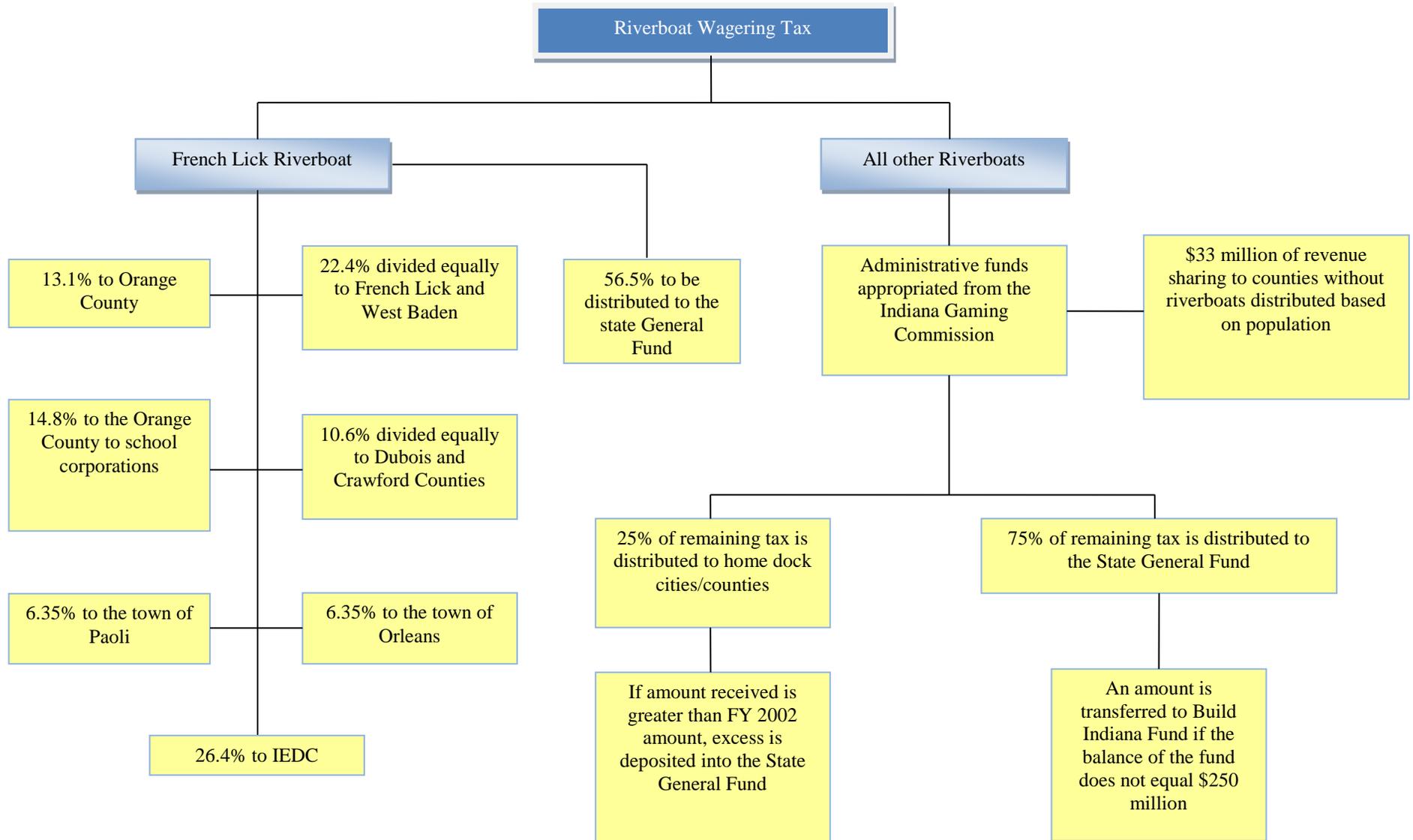


Chart 3: Build Indiana Fund Distribution Sources and Uses

