

SENATE BILL No. 364

DIGEST OF INTRODUCED BILL

Citations Affected: IC 4-31; IC 4-33; IC 4-35; IC 4-36-1-3; IC 6-1.1-4-31.5; IC 6-3.1-20-7; IC 6-8.1-1-1; IC 6-9-2-4.3; IC 7.1-3; IC 8-18-8-5; IC 12-23-2; IC 20-26-5-22.5; IC 20-47-1; IC 36-1; IC 36-7; IC 36-7.5-4.

Synopsis: Gaming matters. Authorizes a riverboat to extend its gambling operations to a riverboat corridor. Requires that a riverboat corridor must be in compliance with all applicable building codes and any safety requirements imposed by the gaming commission. Prohibits the gaming commission from imposing a fee for the privilege of extending gambling operations to the riverboat corridor. Authorizes table games at racinos. Repeals an obsolete definition. Repeals the riverboat admissions tax and replaces it with an annual community development fee that is equal to the admissions taxes remitted in state fiscal year 2014. Makes conforming changes.

Effective: Upon passage; July 1, 2014.

Boots

January 14, 2014, read first time and referred to Committee on Public Policy.



Second Regular Session 118th General Assembly (2014)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2013 Regular Session and 2013 First Regular Technical Session of the General Assembly.

SENATE BILL No. 364



A BILL FOR AN ACT to amend the Indiana Code concerning gaming.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 4-31-2-7.5 IS ADDED TO THE INDIANA CODE
- 2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
- 3 UPON PASSAGE]: **Sec. 7.5. "Gambling game" has the meaning set**
- 4 **forth in IC 4-35-2-5.**
- 5 SECTION 2. IC 4-31-2-20.7 IS REPEALED [EFFECTIVE UPON
- 6 PASSAGE]. ~~Sec. 20.7. "Slot machine" refers to a type of electronic~~
- 7 ~~gaming device approved by the Indiana gaming commission for~~
- 8 ~~wagering under IC 4-35.~~
- 9 SECTION 3. IC 4-31-7-1, AS AMENDED BY P.L.233-2007,
- 10 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 11 UPON PASSAGE]: Sec. 1. (a) A person holding a permit to conduct
- 12 a horse racing meeting or a license to operate a satellite facility may
- 13 provide a place in the racing meeting grounds or enclosure or the
- 14 satellite facility at which the person may conduct and supervise the
- 15 pari-mutuel system of wagering by patrons of legal age on the horse
- 16 races conducted or simulcast by the person. The person may not permit



1 or use:

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

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

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

12 SECTION 4. IC 4-31-9-1, AS AMENDED BY P.L.233-2007,
 13 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 UPON PASSAGE]: Sec. 1. A person that holds a permit to conduct a
 15 horse racing meeting or a license to operate a satellite facility shall
 16 withhold:

- 17 (1) eighteen percent (18%) of the total of money wagered on each
 18 day at the racetrack or satellite facility (including money wagered
 19 on exotic wagering pools, but excluding money wagered on ~~slot~~
 20 ~~machines~~ **gambling games** under IC 4-35); plus
 21 (2) an additional three and one-half percent (3.5%) of the total of
 22 all money wagered on exotic wagering pools on each day at the
 23 racetrack or satellite facility.

24 SECTION 5. IC 4-33-2-17, AS AMENDED BY P.L.15-2011,
 25 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2014]: Sec. 17. "Riverboat" means any of the following on
 27 which lawful gambling is authorized under this article:

- 28 (1) A self-propelled excursion boat located in a county described
 29 in IC 4-33-1-1(1) or IC 4-33-1-1(2) that complies with
 30 ~~IC 4-33-6-6(a)~~; **IC 4-33-6-6(b)**.
 31 (2) A casino located in a historic hotel district.
 32 (3) A permanently moored craft operating from a county
 33 described in IC 4-33-1-1(1) or IC 4-33-1-1(2).

34 **The term includes any part of a riverboat corridor attached to a**
 35 **riverboat described in subdivision (1) or (3) to which gambling**
 36 **operations are extended under IC 4-33-6-24.**

37 SECTION 6. IC 4-33-2-17.6 IS ADDED TO THE INDIANA CODE
 38 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 39 1, 2014]: Sec. 17.6. "**Riverboat corridor**" refers to the following
 40 **improvements owned by a licensed owner on January 1, 2014:**

- 41 (1) A ramp or passageway directly connected to a docked
 42 riverboat to provide ingress or egress for riverboat patrons.



1 **(2) An enclosed area or pavilion, other than a hotel, that is**
 2 **used as a common area for riverboat patrons and is directly**
 3 **connected to a ramp or passageway described in subdivision**
 4 **(1).**

5 SECTION 7. IC 4-33-4-21.2 IS AMENDED TO READ AS
 6 FOLLOWS [EFFECTIVE JULY 1, 2014]: Sec. 21.2. (a) The Indiana
 7 gaming commission shall require a licensed owner or an operating
 8 agent to conspicuously display the number of the toll free telephone
 9 line described in ~~IC 4-33-12-6~~ **IC 4-33-13.5-14** in the following
 10 locations:

11 (1) On each admission ticket to a riverboat if tickets are issued.

12 (2) On a poster or placard that is on display in a public area of
 13 each riverboat where gambling games are conducted.

14 (b) The toll free telephone line described in ~~IC 4-33-12-6~~
 15 **IC 4-33-13.5-14** must be:

16 (1) maintained by the division of mental health and addiction
 17 under IC 12-23-1-6; and

18 (2) funded by the addiction services fund established by
 19 IC 12-23-2-2.

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

22 SECTION 8. IC 4-33-5-2, AS AMENDED BY P.L.125-2006,
 23 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2014]: Sec. 2. Notwithstanding any other law, upon written
 25 request from a person, the commission shall provide the following
 26 information to the person:

27 (1) Except as provided in section 1.5 of this chapter, the
 28 information provided under section 1 of this chapter concerning
 29 a licensee or an applicant.

30 (2) The amount of the wagering tax ~~and admission tax~~ paid daily
 31 to the state by a licensed owner or an operating agent.

32 (3) A copy of a letter providing the reasons for the denial of an
 33 owner's license or an operating agent's contract.

34 (4) A copy of a letter providing the reasons for the commission's
 35 refusal to allow an applicant to withdraw the applicant's
 36 application.

37 **(5) The amount of community development fees paid annually**
 38 **to the state by a licensed owner or an operating agent.**

39 SECTION 9. IC 4-33-6-4 IS AMENDED TO READ AS FOLLOWS
 40 [EFFECTIVE JULY 1, 2014]: Sec. 4. (a) In determining whether to
 41 grant an owner's license to an applicant, the commission shall consider
 42 the following:



- 1 (1) The character, reputation, experience, and financial integrity
 2 of the following:
 3 (A) The applicant.
 4 (B) A person that:
 5 (i) directly or indirectly controls the applicant; or
 6 (ii) is directly or indirectly controlled by the applicant or by
 7 a person that directly or indirectly controls the applicant.
 8 (2) The facilities or proposed facilities for the conduct of
 9 riverboat gambling.
 10 (3) The highest prospective total revenue to be collected by the
 11 state from the conduct of riverboat gambling.
 12 (4) The good faith affirmative action plan of each applicant to
 13 recruit, train, and upgrade minorities in all employment
 14 classifications.
 15 (5) The financial ability of the applicant to purchase and maintain
 16 adequate liability and casualty insurance.
 17 (6) If the applicant has adequate capitalization to provide and
 18 maintain a riverboat for the duration of the license.
 19 (7) The extent to which the applicant exceeds or meets other
 20 standards adopted by the commission.
 21 (b) **This subsection does not apply to:**
 22 **(1) an application to renew an owner's license; or**
 23 **(2) a person applying for an owner's license to assume control**
 24 **of a riverboat operating from a dock previously approved by**
 25 **the commission.**
 26 In an application for an owner's license, the applicant must submit to
 27 the commission a proposed design of the riverboat and the dock. The
 28 commission may not grant a license to an applicant if the commission
 29 determines that it will be difficult or unlikely for the riverboat to depart
 30 from the dock.
 31 SECTION 10. IC 4-33-6-5 IS AMENDED TO READ AS
 32 FOLLOWS [EFFECTIVE JULY 1, 2014]: Sec. 5. In an application for
 33 an owner's license, the applicant must:
 34 (1) state the dock at which the riverboat is based and the
 35 navigable waterway on which the riverboat will operate; **and**
 36 (2) **in the case of a riverboat having an extended gaming area**
 37 **under section 24 of this chapter, describe the riverboat**
 38 **corridor to which gambling operations have been extended.**
 39 SECTION 11. IC 4-33-6-6, AS AMENDED BY P.L.15-2011,
 40 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 JULY 1, 2014]: Sec. 6. (a) **This section does not apply to gambling**
 42 **operations conducted on a riverboat corridor.**



1 (a) ~~(b)~~ Except as provided in subsection ~~(c)~~; ~~(d)~~, a riverboat that
 2 operates in a county described in IC 4-33-1-1(1) or IC 4-33-1-1(2)
 3 must:

4 (1) have either:

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

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

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

11 ~~(b)~~ ~~(c)~~ This subsection applies only to a riverboat that operates on
 12 the Ohio River. A riverboat must replicate, as nearly as possible,
 13 historic Indiana steamboat passenger vessels of the nineteenth century.
 14 However, steam propulsion or overnight lodging facilities are not
 15 required under this subsection.

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

20 SECTION 12. IC 4-33-6-10 IS AMENDED TO READ AS
 21 FOLLOWS [EFFECTIVE JULY 1, 2014]: Sec. 10. (a) An owner's
 22 license issued under this chapter permits the holder to own and operate
 23 one (1) riverboat and equipment for each license. **A riverboat and an**
 24 **adjacent riverboat corridor to which gambling operations have**
 25 **been extended under section 24 of this chapter are considered a**
 26 **single riverboat for purposes of this article.**

27 (b) The holder of an owner's license issued under this chapter may
 28 implement flexible scheduling for the operation of the holder's
 29 riverboat under section 21 of this chapter.

30 (c) An owner's license issued under this chapter must specify the
 31 place where the riverboat must operate and dock, **including the**
 32 **location of a riverboat corridor to which gambling operations have**
 33 **been extended, if applicable.** However, the commission may permit
 34 the riverboat to dock at a temporary dock in the applicable city for a
 35 specific period of time not to exceed one (1) year after the owner's
 36 license is issued.

37 (d) An owner's initial license expires five (5) years after the
 38 effective date of the license.

39 SECTION 13. IC 4-33-6-18 IS AMENDED TO READ AS
 40 FOLLOWS [EFFECTIVE JULY 1, 2014]: Sec. 18. (a) This subsection
 41 applies to cities described in section 1(a)(1) through 1(a)(4) ~~or section~~
 42 ~~(+)(b)~~ of this chapter. The commission may not issue a license



1 authorizing a riverboat to dock in a city unless the legislative body of
 2 the city has approved an ordinance permitting the docking of riverboats
 3 in the city.

4 (b) This subsection applies to a county described in section 1(a)(5)
 5 of this chapter if the largest city in the county is contiguous to the Ohio
 6 River. The commission may not issue a license authorizing a riverboat
 7 to dock in the county unless an ordinance permitting the docking of
 8 riverboats in the county has been approved by the legislative body of
 9 the largest city in the county. The license must specify that the home
 10 dock of the riverboat is to be located in the largest city in the county.

11 (c) This subsection applies to a county described in section 1(a)(5)
 12 of this chapter if the largest city in the county is not contiguous to the
 13 Ohio River. The commission may not issue a license authorizing a
 14 riverboat to dock in the county unless an ordinance permitting the
 15 docking of riverboats in the county has been approved by the county
 16 fiscal body.

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

22 **(e) An ordinance adopted before July 1, 2014, authorizing a**
 23 **riverboat to dock in a city or county is sufficient to permit the**
 24 **extension of gambling operations to a riverboat corridor in the city**
 25 **or county under section 24 of this chapter.**

26 SECTION 14. IC 4-33-6-23, AS ADDED BY P.L.15-2011,
 27 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 JULY 1, 2014]: Sec. 23. (a) A licensed owner may submit to the
 29 commission a plan for:

30 (1) constructing a permanently moored craft to replace the
 31 licensed owner's self-propelled excursion boat; or

32 (2) converting the licensed owner's self-propelled excursion boat
 33 into a permanently moored craft.

34 (b) Upon receiving the commission's approval of a conversion plan
 35 submitted under subsection (a), a licensed owner may disable the
 36 propulsion and navigation equipment that had been required to comply
 37 with section ~~6(a)~~ **6(b)** of this chapter.

38 (c) A licensed owner operating a permanently moored craft is not
 39 required to employ personnel that had been required to operate a
 40 self-propelled excursion boat.

41 SECTION 15. IC 4-33-6-24 IS ADDED TO THE INDIANA CODE
 42 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY



1, 2014]: **Sec. 24. (a) A licensed owner may extend gambling operations to a riverboat corridor by:**

(1) moving gaming positions from a docked riverboat to the riverboat corridor; and

(2) conducting gambling operations in the riverboat corridor.

For purposes of this article and any rules adopted under the authority of this article, the gaming areas on the docked riverboat and in the riverboat corridor are treated as a single, continuous gaming floor and gaming area.

(b) A licensed owner who extends gambling operations to a riverboat corridor under this section shall do the following:

(1) Ensure that the total number of gaming positions in the riverboat corridor and the docked riverboat does not exceed the total number of gaming positions offered on the docked riverboat on January 1, 2014, without first obtaining the commission's approval of installing additional gaming positions.

(2) Conduct gambling operations in both the riverboat corridor and the docked riverboat.

(3) Limit the number of gaming positions in the riverboat corridor to sixty percent (60%) of the number of gaming positions offered on the docked riverboat on January 1, 2014.

(c) A licensed owner is not required to obtain the commission's approval before extending the licensed owner's gambling operations to a riverboat corridor under this section. However, a licensed owner must:

(1) ensure that the riverboat corridor and any structural changes to the riverboat corridor made to accommodate an extension of gambling operations under this section comply with all applicable building codes and any safety requirements imposed by the commission before extending gambling operations to a riverboat corridor; and

(2) comply with any requirement imposed by the commission that the commission determines is necessary to protect the credibility and integrity of gambling operations authorized by this article.

(d) The commission may not impose a fee for the privilege of extending gambling operations under this section.

SECTION 16. IC 4-33-6.5-5, AS AMENDED BY P.L.234-2007, SECTION 278, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2014]: Sec. 5. After selecting the most appropriate operating agent applicant, the commission may enter into



1 an operating agent contract with the person. The operating agent
 2 contract must comply with this article and include the following terms
 3 and conditions:

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

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

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

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

14 (5) The operating agent must comply with any requirements
 15 concerning the exterior design of the riverboat that are approved
 16 by the commission.

17 (6) Notwithstanding any law limiting the maximum length of
 18 contracts:

19 (A) the initial term of the contract may not exceed twenty (20)
 20 years; and

21 (B) any renewal or extension period permitted under the
 22 contract may not exceed twenty (20) years.

23 (7) The operating agent must collect and remit all taxes under
 24 ~~IC 4-33-12~~ and IC 4-33-13.

25 (8) The operating agent must comply with the restrictions on the
 26 transferability of the operating agent contract under section 12 of
 27 this chapter.

28 **(9) The operating agent must pay all community development
 29 fees imposed under IC 4-33-13.5.**

30 SECTION 17. IC 4-33-12 IS REPEALED [EFFECTIVE JULY 1,
 31 2014]. (Admission Taxes).

32 SECTION 18. IC 4-33-12.5-6, AS AMENDED BY P.L.205-2013,
 33 SECTION 68, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JULY 1, 2014]: Sec. 6. (a) ~~The county described in IC 4-33-12-6(d)~~
 35 **Lake County** shall distribute twenty-five percent (25%) of the:

36 (1) ~~admissions tax revenue~~ **community development fees**
 37 received by the county under ~~IC 4-33-12-6(d)(2);~~
 38 **IC 4-33-13.5-10**; and

39 (2) supplemental distributions received under IC 4-33-13-5;
 40 to the eligible municipalities.

41 (b) The amount that shall be distributed by the county to each
 42 eligible municipality under subsection (a) is based on the eligible



1 municipality's proportionate share of the total population of all eligible
 2 municipalities. The most current certified census information available
 3 shall be used to determine an eligible municipality's proportionate
 4 share under this subsection. The determination of proportionate shares
 5 under this subsection shall be modified under the following conditions:

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

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

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

13 (1) payments beginning April 1 of the year following the
 14 certification of a special census under subsection (b)(2); and

15 (2) the next quarterly payment following the certification of a
 16 decennial census under subsection (b)(1).

17 SECTION 19. IC 4-33-12.5-7, AS AMENDED BY P.L.205-2013,
 18 SECTION 69, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JULY 1, 2014]: Sec. 7. The county shall make payments under this
 20 chapter directly to each eligible municipality. The county shall make
 21 payments to the eligible municipalities not more than thirty (30) days
 22 after the county receives the ~~quarterly~~ **monthly** distribution of
 23 ~~admission tax revenue under IC 4-33-12-6~~ **community development**
 24 **fees under IC 4-33-13.5-10** or the supplemental distributions received
 25 under IC 4-33-13-5 from the state.

26 SECTION 20. IC 4-33-13-1, AS AMENDED BY P.L.229-2013,
 27 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 JULY 1, 2014]: Sec. 1. (a) This section does not apply to a riverboat
 29 that has implemented flexible scheduling under IC 4-33-6-21.

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

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

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

39 (e) If the department requires taxes to be remitted under this chapter
 40 through electronic funds transfer, the department may allow the
 41 licensed owner to file a monthly report to reconcile the amounts
 42 remitted to the department.



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

3 SECTION 21. IC 4-33-13-1.5, AS AMENDED BY P.L.229-2013,
4 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2014]: Sec. 1.5. (a) This section applies only to a riverboat
6 that has implemented flexible scheduling under IC 4-33-6-21 or
7 IC 4-33-6.5.

8 (b) This subsection applies only to a riverboat that received at least
9 seventy-five million dollars (\$75,000,000) of adjusted gross receipts
10 during the preceding state fiscal year. A graduated tax is imposed on
11 the adjusted gross receipts received from gambling games authorized
12 under this article as follows:

13 (1) Fifteen percent (15%) of the first twenty-five million dollars
14 (\$25,000,000) of adjusted gross receipts received during the
15 period beginning July 1 of each year and ending June 30 of the
16 following year.

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

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

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

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

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

41 (c) This subsection applies only to a riverboat that received less than
42 seventy-five million dollars (\$75,000,000) of adjusted gross receipts



1 during the preceding state fiscal year. A graduated tax is imposed on
 2 the adjusted gross receipts received from gambling games authorized
 3 under this article as follows:

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

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

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

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

23 (5) Thirty-five percent (35%) of all adjusted gross receipts in
 24 excess of one hundred fifty million dollars (\$150,000,000) but not
 25 exceeding six hundred million dollars (\$600,000,000) received
 26 during the period beginning July 1 of each year and ending June
 27 30 of the following year.

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

32 (d) The licensed owner or operating agent of a riverboat taxed under
 33 subsection (c) shall pay an additional tax of two million five hundred
 34 thousand dollars (\$2,500,000) in any state fiscal year in which the
 35 riverboat's adjusted gross receipts exceed seventy-five million dollars
 36 (\$75,000,000). The additional tax imposed under this subsection is due
 37 before July 1 of the following state fiscal year.

38 (e) The licensed owner or operating agent shall remit the tax
 39 imposed by this chapter to the department before the close of the
 40 business day following the day the wagers are made.

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



1 (g) If the department requires taxes to be remitted under this chapter
 2 through electronic funds transfer, the department may allow the
 3 licensed owner or operating agent to file a monthly report to reconcile
 4 the amounts remitted to the department.

5 ~~(h) The department may allow taxes remitted under this section to~~
 6 ~~be reported on the same form used for taxes paid under IC 4-33-12.~~

7 ~~(i)~~ (h) If a riverboat implements flexible scheduling during any part
 8 of a period beginning July 1 of each year and ending June 30 of the
 9 following year, the tax rate imposed on the adjusted gross receipts
 10 received while the riverboat implements flexible scheduling shall be
 11 computed as if the riverboat had engaged in flexible scheduling during
 12 the entire period beginning July 1 of each year and ending June 30 of
 13 the following year.

14 ~~(j)~~ (i) If a riverboat:

15 (1) implements flexible scheduling during any part of a period
 16 beginning July 1 of each year and ending June 30 of the following
 17 year; and

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

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

23 SECTION 22. IC 4-33-13-5, AS AMENDED BY P.L.229-2013,
 24 SECTION 21, AND AS AMENDED BY P.L.205-2013, SECTION 70,
 25 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 26 [EFFECTIVE JULY 1, 2014]: Sec. 5. (a) This subsection does not
 27 apply to tax revenue remitted by an operating agent operating a
 28 riverboat in a historic hotel district. After funds are appropriated under
 29 section 4 of this chapter, each month the treasurer of state shall
 30 distribute the tax revenue deposited in the state gaming fund under this
 31 chapter to the following:

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

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

38 (A) to the city that is designated as the home dock of the
 39 riverboat from which the tax revenue was collected, in the case
 40 of:

41 (i) a city described in ~~IC 4-33-12-6(b)(1)(A);~~
 42 **IC 4-33-13.5-8**; or



- 1 (ii) a city located in a county having a population of more
 2 than four hundred thousand (400,000) but less than seven
 3 hundred thousand (700,000); **Lake County**; or
 4 (B) to the county that is designated as the home dock of the
 5 riverboat from which the tax revenue was collected, in the case
 6 of a riverboat whose home dock is ~~not in a city described in~~
 7 ~~clause (A):~~ **in Harrison County or Switzerland County.**
- 8 (3) Subject to subsection (d), the remainder of the tax revenue
 9 remitted by each licensed owner shall be paid to the state general
 10 fund. In each state fiscal year, the treasurer of state shall make the
 11 transfer required by this subdivision not later than the last
 12 business day of the month in which the tax revenue is remitted to
 13 the state for deposit in the state gaming fund. However, if tax
 14 revenue is received by the state on the last business day in a
 15 month, the treasurer of state may transfer the tax revenue to the
 16 state general fund in the immediately following month.
- 17 (b) This subsection applies only to tax revenue remitted by an
 18 operating agent operating a riverboat in a historic hotel district. After
 19 funds are appropriated under section 4 of this chapter, each month the
 20 treasurer of state shall distribute the tax revenue remitted by the
 21 operating agent under this chapter as follows:
- 22 (1) Thirty-seven and one-half percent (37.5%) shall be paid to the
 23 state general fund.
- 24 (2) Nineteen percent (19%) shall be paid to the West Baden
 25 Springs historic hotel preservation and maintenance fund
 26 established by IC 36-7-11.5-11(b). However, at any time the
 27 balance in that fund exceeds twenty million dollars
 28 (\$20,000,000), the amount described in this subdivision shall be
 29 paid to the state general fund.
- 30 (3) Eight percent (8%) shall be paid to the Orange County
 31 development commission established under IC 36-7-11.5.
- 32 (4) Sixteen percent (16%) shall be paid in equal amounts to each
 33 town that is located in the county in which the riverboat is located
 34 and contains a historic hotel. The following apply to taxes
 35 received by a town under this subdivision:
- 36 (A) At least twenty-five percent (25%) of the taxes must be
 37 transferred to the school corporation in which the town is
 38 located.
- 39 (B) At least twelve and five-tenths percent (12.5%) of the
 40 taxes imposed on adjusted gross receipts received after June
 41 30, 2010, must be transferred to the Orange County
 42 development commission established by IC 36-7-11.5-3.5.



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

(A) Twenty-two and twenty-five hundredths percent (22.25%) shall be quarterly distributed to the county treasurer of a county having a population of more than forty thousand (40,000) but less than forty-two thousand (42,000) for appropriation by the county fiscal body after receiving a recommendation from the county executive. The county fiscal body for the receiving county shall provide for the distribution of the money received under this clause to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the county under a formula established by the county fiscal body after receiving a recommendation from the county executive.

(B) Twenty-two and twenty-five hundredths percent (22.25%) shall be quarterly distributed to the county treasurer of a county having a population of more than ten thousand seven hundred (10,700) but less than twelve thousand (12,000) for appropriation by the county fiscal body after receiving a recommendation from the county executive. The county fiscal body for the receiving county shall provide for the distribution of the money received under this clause to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the county under a formula established by the county fiscal body after receiving a recommendation from the county executive.

(C) Fifty-five and five-tenths percent (55.5%) shall be retained by the county in which the riverboat is located for appropriation by the county fiscal body after receiving a recommendation from the county executive.

(6) Five percent (5%) shall be paid to a town having a population of more than two thousand (2,000) but less than three thousand five hundred (3,500) located in a county having a population of more than nineteen thousand five hundred (19,500) but less than twenty thousand (20,000). At least forty percent (40%) of the taxes received by a town under this subdivision must be transferred to the school corporation in which the town is located.

(7) Five percent (5%) shall be paid to a town having a population of more than three thousand five hundred (3,500) located in a county having a population of more than nineteen thousand five hundred (19,500) but less than twenty thousand (20,000). At least forty percent (40%) of the taxes received by a town under this



- 1 subdivision must be transferred to the school corporation in which
 2 the town is located.
- 3 (8) Five-tenths percent (0.5%) of the taxes imposed on adjusted
 4 gross receipts received after June 30, 2010, shall be paid to the
 5 Indiana economic development corporation established by
 6 IC 5-28-3-1.
- 7 (c) For each city and county receiving money under subsection
 8 (a)(2), the treasurer of state shall determine the total amount of money
 9 paid by the treasurer of state to the city or county during the state fiscal
 10 year 2002. The amount determined is the base year revenue for the city
 11 or county. The treasurer of state shall certify the base year revenue
 12 determined under this subsection to the city or county. The total
 13 amount of money distributed to a city or county under this section
 14 during a state fiscal year may not exceed the entity's base year revenue.
 15 For each state fiscal year, the treasurer of state shall pay that part of the
 16 riverboat wagering taxes that:
- 17 (1) exceeds a particular city's or county's base year revenue; and
 - 18 (2) would otherwise be due to the city or county under this
 19 section;
- 20 to the state general fund instead of to the city or county.
- 21 (d) Each state fiscal year the treasurer of state shall transfer from the
 22 tax revenue remitted to the state general fund under subsection (a)(3)
 23 to the build Indiana fund an amount that when added to the following
 24 may not exceed two hundred fifty million dollars (\$250,000,000):
- 25 (1) Surplus lottery revenues under IC 4-30-17-3.
 - 26 (2) Surplus revenue from the charity gaming enforcement fund
 27 under IC 4-32.2-7-7.
 - 28 (3) Tax revenue from pari-mutuel wagering under IC 4-31-9-3.
- 29 The treasurer of state shall make transfers on a monthly basis as needed
 30 to meet the obligations of the build Indiana fund. If in any state fiscal
 31 year insufficient money is transferred to the state general fund under
 32 subsection (a)(3) to comply with this subsection, the treasurer of state
 33 shall reduce the amount transferred to the build Indiana fund to the
 34 amount available in the state general fund from the transfers under
 35 subsection (a)(3) for the state fiscal year.
- 36 (e) Before August 15 of each year, the treasurer of state shall
 37 distribute the wagering taxes set aside for revenue sharing under
 38 subsection (a)(1) to the county treasurer of each county that does not
 39 have a riverboat according to the ratio that the county's population
 40 bears to the total population of the counties that do not have a
 41 riverboat. Except as provided in subsection (h), the county auditor shall
 42 distribute the money received by the county under this subsection as



- 1 follows:
- 2 (1) To each city located in the county according to the ratio the
- 3 city's population bears to the total population of the county.
- 4 (2) To each town located in the county according to the ratio the
- 5 town's population bears to the total population of the county.
- 6 (3) After the distributions required in subdivisions (1) and (2) are
- 7 made, the remainder shall be retained by the county.
- 8 (f) Money received by a city, town, or county under subsection (e)
- 9 or (h) may be used for any of the following purposes:
- 10 (1) To reduce the property tax levy of the city, town, or county for
- 11 a particular year (a property tax reduction under this subdivision
- 12 does not reduce the maximum levy of the city, town, or county
- 13 under IC 6-1.1-18.5).
- 14 (2) For deposit in a special fund or allocation fund created under
- 15 IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and
- 16 IC 36-7-30 to provide funding for debt repayment.
- 17 (3) To fund sewer and water projects, including storm water
- 18 management projects.
- 19 (4) For police and fire pensions.
- 20 (5) To carry out any governmental purpose for which the money
- 21 is appropriated by the fiscal body of the city, town, or county.
- 22 Money used under this subdivision does not reduce the property
- 23 tax levy of the city, town, or county for a particular year or reduce
- 24 the maximum levy of the city, town, or county under
- 25 IC 6-1.1-18.5.
- 26 (g) This subsection does not apply to an entity receiving money
- 27 under ~~IC 4-33-12-6(e)~~. **IC 4-33-13.5-11**. Before September 15 of each
- 28 year, the treasurer of state shall determine the total amount of money
- 29 distributed to an entity under ~~IC 4-33-12-6~~ **IC 4-33-13.5** during the
- 30 preceding state fiscal year. If the treasurer of state determines that the
- 31 total amount of money distributed to an entity under ~~IC 4-33-12-6~~
- 32 **IC 4-33-13.5** during the preceding state fiscal year was less than the
- 33 entity's base year revenue (as determined under ~~IC 4-33-12-6~~), (as
- 34 defined by **IC 4-33-13.5-15(a)**), the treasurer of state shall make a
- 35 supplemental distribution to the entity from taxes collected under this
- 36 chapter and deposited into the state general fund. *Except as provided*
- 37 *in subsection (i), or (j)*, the amount of an entity's supplemental
- 38 distribution is equal to:
- 39 (1) the entity's base year revenue (as determined under
- 40 ~~IC 4-33-12-6~~); (as defined by **IC 4-33-13.5-15(a)**); minus
- 41 (2) the sum of:
- 42 (A) the total amount of money distributed to the entity during



1 the preceding state fiscal year under ~~IC 4-33-12-6;~~
 2 **IC 4-33-13.5**; plus

3 (B) any amounts deducted under IC 6-3.1-20-7.

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

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

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

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

15 *(f) This subsection applies only to the Indiana horse racing*
 16 *commission. For each state fiscal year the amount of the Indiana horse*
 17 *racing commission's supplemental distribution under subsection (g)*
 18 *must be reduced by the amount required to comply with*
 19 *~~IC 4-33-12-7(a).~~*

20 *(f) (i) This subsection applies to a supplemental distribution made*
 21 *after June 30, 2013. The maximum amount of money that may be*
 22 *distributed under subsection (g) in a state fiscal year is forty-eight*
 23 *million dollars (\$48,000,000). If the total amount determined under*
 24 *subsection (g) exceeds forty-eight million dollars (\$48,000,000), the*
 25 *amount distributed to an entity under subsection (g) must be reduced*
 26 *according to the ratio that the amount distributed to the entity under*
 27 *~~IC 4-33-12-6~~ **IC 4-33-13.5** bears to the total amount distributed under*
 28 *~~IC 4-33-12-6~~ **IC 4-33-13.5** to all entities receiving a supplemental*
 29 *distribution.*

30 SECTION 23. IC 4-33-13.5 IS ADDED TO THE INDIANA CODE
 31 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 32 JULY 1, 2014]:

33 **Chapter 13.5. Community Development Fee**

34 **Sec. 1. This chapter applies to riverboat gambling operations**
 35 **occurring in a state fiscal year beginning after June 30, 2014.**

36 **Sec. 2. There is annually imposed upon each licensed owner and**
 37 **operating agent a community development fee.**

38 **Sec. 3. The fee imposed by section 2 of this chapter is equal to**
 39 **the total amount of riverboat admissions taxes collected with**
 40 **respect to the licensed owner's or operating agent's gambling**
 41 **operation in the period beginning July 1, 2013, and ending June 30,**
 42 **2014 (before the repeal of the riverboat admissions tax).**



1 **Sec. 4. (a)** A licensed owner or an operating agent shall pay the
 2 fee to the department in twelve (12) equal installments on the
 3 fifteenth day of each month.

4 **(b)** The payment of the fee under this section must be on a form
 5 prescribed by the department.

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

8 **Sec. 5.** The commission may suspend or revoke the license of a
 9 licensed owner or order the suspension of gaming operations of an
 10 operating agent that does not submit a fee payment or the payment
 11 form before the due date set forth in section 4 of this chapter.

12 **Sec. 6.** The department shall deposit fees collected under this
 13 chapter in the state general fund.

14 **Sec. 7.** The auditor of state shall distribute fees deposited in the
 15 state general fund to the appropriate recipients under sections 8
 16 through 11 of this chapter on the first day of the month following
 17 the month in which the fees are deposited in the state general fund.

18 **Sec. 8. (a)** This section applies to a riverboat located in Michigan
 19 City, Evansville, Rising Sun, or Lawrenceburg.

20 **(b)** Community development fees paid by the licensed owner
 21 must be distributed as follows:

22 **(1)** Thirty-three and three-tenths percent (33.3%) of the fee
 23 paid in the preceding month to the city in which the riverboat
 24 is located.

25 **(2)** Thirty-three and three-tenths percent (33.3%) of the fee
 26 paid in the preceding month to the county in which the
 27 riverboat is located.

28 **(3)** Three and three-tenths percent (3.3%) of the fee paid in
 29 the preceding month to the county convention and visitors
 30 bureau or promotion fund for the county in which the
 31 riverboat is located.

32 **(4)** Five percent (5%) of the fee paid in the preceding month
 33 to the state fair commission, for use in any activity that the
 34 commission is authorized to carry out under IC 15-13-3.

35 **(5)** Three and three-tenths percent (3.3%) of the fee paid in
 36 the preceding month to the division of mental health and
 37 addiction. The division shall allocate at least twenty-five
 38 percent (25%) of the funds derived from the community
 39 development fee to the prevention and treatment of
 40 compulsive gambling.

41 **(6)** The remaining amount of the fee paid in the preceding
 42 month to the state general fund.



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Sec. 9. (a) This section applies to a riverboat located in Harrison County or Switzerland County.

(b) Community development fees paid by the licensed owner must be distributed as follows:

- (1) Sixty-six and seven-tenths percent (66.7%) of the fee paid in the preceding month to the county in which the riverboat is located.**
- (2) Three and three-tenths percent (3.3%) of the fee paid in the preceding month to the county convention and visitors bureau or promotion fund for the county in which the riverboat is located.**
- (3) Five percent (5%) of the fee paid in the preceding month to the state fair commission, for use in any activity that the commission is authorized to carry out under IC 15-13-3.**
- (4) Three and three-tenths percent (3.3%) of the fee paid in the preceding month to the division of mental health and addiction. The division shall allocate at least twenty-five percent (25%) of the funds derived from the community development fee to the prevention and treatment of compulsive gambling.**
- (5) The remaining amount of the fee paid in the preceding month to the state general fund.**

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

(b) Community development fees paid by the licensed owner must be distributed as follows:

- (1) Thirty-three and three-tenths percent (33.3%) of the fee paid in the preceding month to the city in which the riverboat is located.**
- (2) Thirty-three and three-tenths percent (33.3%) of the fee paid in the preceding month to the county in which the riverboat is located.**
- (3) Three percent (3%) of the fee paid in the preceding month to the county convention and visitors bureau or promotion fund for the county in which the riverboat is located.**
- (4) Three-tenths percent (0.3%) of the fee paid in the preceding month to the northwest Indiana law enforcement training center.**
- (5) Five percent (5%) of the fee paid in the preceding month to the state fair commission for use in any activity that the commission is authorized to carry out under IC 15-13-3.**
- (6) Three and three-tenths percent (3.3%) of the fee paid in**



1 the preceding month to the division of mental health and
2 addiction. The division shall allocate at least twenty-five
3 percent (25%) of the funds derived from the admissions tax
4 to the prevention and treatment of compulsive gambling.

5 (7) The remaining amount of the fee paid in the preceding
6 month to the state general fund.

7 Sec. 11. (a) This section applies to a riverboat located in a
8 historic hotel district.

9 (b) Community development fees paid by the operating agent
10 must be distributed as follows:

11 (1) Twenty-nine and thirty-three hundredths percent
12 (29.33%) of the fee paid in the preceding month to the county
13 treasurer of Orange County. The county treasurer shall
14 distribute the money received under this subdivision as
15 follows:

16 (A) Twenty-two and seventy-five hundredths percent
17 (22.75%) to the county treasurer of Dubois County for
18 appropriation by the county fiscal body after receiving a
19 recommendation from the county executive. The county
20 fiscal body shall provide for the distribution of the money
21 received under this clause to one (1) or more taxing units
22 (as defined in IC 6-1.1-1-21) in the county under a formula
23 established by the county fiscal body after receiving a
24 recommendation from the county executive.

25 (B) Twenty-two and seventy-five hundredths percent
26 (22.75%) to the county treasurer of Crawford County for
27 appropriation by the county fiscal body. The county fiscal
28 body shall provide for the distribution of the money
29 received under this clause to one (1) or more taxing units
30 (as defined in IC 6-1.1-1-21) in the county under a formula
31 established by the county fiscal body after receiving a
32 recommendation from the county executive.

33 (C) Fifty-four and five-tenths percent (54.5%) to be
34 retained by the county treasurer of Orange County for
35 appropriation by the county fiscal body after receiving a
36 recommendation from the county executive.

37 (2) Six and sixty-seven hundredths percent (6.67%) to the
38 fiscal officer of the town of Orleans. At least twenty percent
39 (20%) of the taxes received by the town under this subdivision
40 must be transferred to Orleans Community Schools.

41 (3) Six and sixty-seven hundredths percent (6.67%) to the
42 fiscal officer of the town of Paoli. At least twenty percent



- 1 **(20%) of the taxes received by the town under this subdivision**
- 2 **must be transferred to the Paoli Community School**
- 3 **Corporation.**
- 4 **(4) Twenty-six and sixty-seven hundredths percent (26.67%)**
- 5 **to be paid in equal amounts to the fiscal officers of the towns**
- 6 **of French Lick and West Baden Springs. At least twenty**
- 7 **percent (20%) of the taxes received by a town under this**
- 8 **subdivision must be transferred to the Springs Valley**
- 9 **Community School Corporation.**
- 10 **(5) Thirty and sixty-six hundredths percent (30.66%) to the**
- 11 **Indiana economic development corporation to be used by the**
- 12 **corporation for the development and implementation of a**
- 13 **regional economic development strategy to assist the residents**
- 14 **of the county in which the riverboat is located and residents**
- 15 **of contiguous counties in improving their quality of life and to**
- 16 **help promote successful and sustainable communities. The**
- 17 **regional economic development strategy must include goals**
- 18 **concerning the following issues:**
- 19 **(A) Job creation and retention.**
- 20 **(B) Infrastructure, including water, wastewater, and storm**
- 21 **water infrastructure needs.**
- 22 **(C) Housing.**
- 23 **(D) Workforce training.**
- 24 **(E) Health care.**
- 25 **(F) Local planning.**
- 26 **(G) Land use.**
- 27 **(H) Assistance to regional economic development groups.**
- 28 **(I) Other regional development issues as determined by the**
- 29 **Indiana economic development corporation.**

30 **Sec. 12. Money paid to a unit of local government under this**
 31 **chapter:**

- 32 **(1) must be paid to the fiscal officer of the unit and may be**
- 33 **deposited in the unit's general fund or riverboat fund**
- 34 **established under IC 36-1-8-9, or both;**
- 35 **(2) may not be used to reduce the unit's maximum levy under**
- 36 **IC 6-1.1-18.5 but may be used at the discretion of the unit to**
- 37 **reduce the property tax levy of the unit for a particular year;**
- 38 **(3) may be used for any legal or corporate purpose of the unit,**
- 39 **including the pledge of money to bonds, leases, or other**
- 40 **obligations under IC 5-1-14-4; and**
- 41 **(4) is considered miscellaneous revenue.**

42 **Sec. 13. Money paid to a county convention and visitors bureau**



1 or promotion fund under this chapter must be:

2 (1) deposited in:

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

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

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

9 **Sec. 14. Money received by the division of mental health and
10 addiction under this chapter:**

11 (1) is annually appropriated to the division of mental health
12 and addiction;

13 (2) shall be distributed to the division of mental health and
14 addiction at times during each state fiscal year determined by
15 the budget agency; and

16 (3) shall be used by the division of mental health and addiction
17 for programs and facilities for the prevention and treatment
18 of addictions to drugs, alcohol, and compulsive gambling,
19 including the creation and maintenance of a toll free
20 telephone line to provide the public with information about
21 these addictions. The division shall allocate at least
22 twenty-five percent (25%) of the money received to the
23 prevention and treatment of compulsive gambling.

24 **Sec. 15. (a) As used in this section, "base year revenue" means
25 the amount of admissions tax revenue determined under
26 IC 4-33-12-6(h) and IC 4-33-12-6(i) (before the repeal of
27 IC 4-33-12) for each entity, other than the state general fund,
28 receiving an admissions tax distribution (before the repeal of
29 IC 4-33-12) with respect to a riverboat other than a riverboat
30 operating in a historic hotel district.**

31 **(b) If the auditor of state determines that the total amount of
32 money distributed to an entity under this chapter during a state
33 fiscal year is less than the entity's base year revenue, the treasurer
34 of state shall make a supplemental distribution to the entity under
35 IC 4-33-13-5.**

36 SECTION 24. IC 4-33-21-7, AS AMENDED BY P.L.229-2013,
37 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
38 JULY 1, 2014]: Sec. 7. (a) A trustee acting under the authority of this
39 chapter must fulfill the trustee's duties as a fiduciary for the owner of
40 the riverboat. In addition, the trustee shall consider the effect of the
41 trustee's actions upon:

42 (1) the amount of taxes remitted by the trustee under ~~IC 4-33-12~~



1 ~~and~~ IC 4-33-13 **and the amount of community development**
 2 **fees paid by the trustee under IC 4-33-13.5;**

3 (2) the city and county in which the riverboat is located;

4 (3) the riverboat's employees; and

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

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

11 SECTION 25. IC 4-35-2-5, AS AMENDED BY P.L.229-2013,
 12 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 13 UPON PASSAGE]: Sec. 5. "Gambling game" means **either any** of the
 14 following:

15 (1) A game played on a slot machine approved for wagering under
 16 this article by the commission.

17 (2) A game played on a slot machine through the use of a mobile
 18 gaming device approved under this article.

19 **(3) A table game approved by the commission under**
 20 **IC 4-35-7-19.**

21 SECTION 26. IC 4-35-2-10.5 IS ADDED TO THE INDIANA
 22 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 23 [EFFECTIVE UPON PASSAGE]: **Sec. 10.5. "Table game" means an**
 24 **apparatus used to gamble upon, including the following:**

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

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

27 **(3) A craps table.**

28 **(4) A poker table.**

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

30 SECTION 27. IC 4-35-3-1, AS ADDED BY P.L.233-2007,
 31 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 UPON PASSAGE]: Sec. 1. All shipments of **gambling devices,**
 33 **including** slot machines, to licensees in Indiana, the registering,
 34 recording, and labeling of which have been completed by the
 35 manufacturer or dealer in accordance with 15 U.S.C. 1171 through 15
 36 U.S.C. 1178, are legal shipments of gambling devices into Indiana.

37 SECTION 28. IC 4-35-4-2, AS AMENDED BY P.L.142-2009,
 38 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 UPON PASSAGE]: Sec. 2. (a) The commission shall do the following:

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

42 (A) The credibility and integrity of gambling games authorized



- 1 under this article.
- 2 (B) The regulatory process provided in this article.
- 3 (2) Conduct all hearings concerning civil violations of this article.
- 4 (3) Provide for the establishment and collection of license fees
- 5 imposed under this article, and deposit the license fees in the state
- 6 general fund.
- 7 (4) Levy and collect penalties for noncriminal violations of this
- 8 article and deposit the penalties in the state general fund.
- 9 (5) Approve the design, appearance, aesthetics, and construction
- 10 of ~~slot machine~~ **gambling game** facilities authorized under this
- 11 article.
- 12 (6) Adopt emergency rules under IC 4-22-2-37.1 if the
- 13 commission determines that:
- 14 (A) the need for a rule is so immediate and substantial that
- 15 rulemaking procedures under IC 4-22-2-13 through
- 16 IC 4-22-2-36 are inadequate to address the need; and
- 17 (B) an emergency rule is likely to address the need.
- 18 (7) Adopt rules to establish and implement a voluntary exclusion
- 19 program that meets the requirements of subsection (c).
- 20 (8) Establish the requirements for a power of attorney submitted
- 21 under IC 4-35-5-9.
- 22 (b) The commission shall begin rulemaking procedures under
- 23 IC 4-22-2-13 through IC 4-22-2-36 to adopt an emergency rule adopted
- 24 under subsection (a)(6) not later than thirty (30) days after the adoption
- 25 of the emergency rule under subsection (a)(6).
- 26 (c) Rules adopted under subsection (a)(7) must provide the
- 27 following:
- 28 (1) Except as provided by rule of the commission, a person who
- 29 participates in the voluntary exclusion program agrees to refrain
- 30 from entering a facility at which gambling games are conducted
- 31 or another facility under the jurisdiction of the commission.
- 32 (2) That the name of a person participating in the program will be
- 33 included on a list of persons excluded from all facilities under the
- 34 jurisdiction of the commission.
- 35 (3) Except as provided by rule of the commission, a person who
- 36 participates in the voluntary exclusion program may not petition
- 37 the commission for readmittance to a facility under the
- 38 jurisdiction of the commission.
- 39 (4) That the list of patrons entering the voluntary exclusion
- 40 program and the personal information of the participants are
- 41 confidential and may only be disseminated by the commission to
- 42 the owner or operator of a facility under the jurisdiction of the



1 commission for purposes of enforcement and to other entities,
2 upon request by the participant and agreement by the commission.

3 (5) That an owner of a facility under the jurisdiction of the
4 commission shall make all reasonable attempts as determined by
5 the commission to cease all direct marketing efforts to a person
6 participating in the program.

7 (6) That an owner of a facility under the jurisdiction of the
8 commission may not cash the check of a person participating in
9 the program or extend credit to the person in any manner.
10 However, the voluntary exclusion program does not preclude an
11 owner from seeking the payment of a debt accrued by a person
12 before entering the program.

13 SECTION 29. IC 4-35-4-7, AS AMENDED BY P.L.229-2013,
14 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15 UPON PASSAGE]: Sec. 7. (a) The commission shall adopt standards
16 for the licensing of the following:

17 (1) Persons regulated under this article.

18 (2) ~~Slot machines used in~~ Gambling games.

19 (3) Limited mobile gaming systems and mobile gaming devices.

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

22 SECTION 30. IC 4-35-4-12, AS ADDED BY P.L.233-2007,
23 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
24 JULY 1, 2014]: Sec. 12. (a) The commission shall require a licensee to
25 conspicuously display the number of the toll free telephone line
26 described in ~~IC 4-33-12-6~~ **IC 4-33-13.5-14** in the following locations:

27 (1) On each admission ticket to a facility at which gambling
28 games are conducted, if tickets are issued.

29 (2) On a poster or placard that is on display in a public area of
30 each facility at which gambling games at racetracks are
31 conducted.

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

34 SECTION 31. IC 4-35-4-14, AS ADDED BY P.L.142-2009,
35 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
36 UPON PASSAGE]: Sec. 14. (a) The commission may appoint a
37 temporary trustee for a particular **slot machine gambling game** facility
38 at a racetrack if the commission makes the following findings:

39 (1) That circumstances requiring a trustee to assume control of
40 the **slot machine gambling game** facility are likely to occur.

41 (2) That the commission has not approved a power of attorney
42 identifying any other person to serve as the trustee for the ~~slot~~



- 1 **machine gambling game** facility.
- 2 (3) That there is not enough time to consider and approve a power
- 3 of attorney with respect to the ~~slot machine~~ **gambling game**
- 4 facility before the circumstances found likely to occur under
- 5 subdivision (1) will occur.
- 6 (b) A person appointed under this section must be qualified to
- 7 perform any duty described in this section or IC 4-35-12.
- 8 (c) A trustee appointed by the commission under this section shall
- 9 serve until any of the following occur:
- 10 (1) The commission adopts a resolution under IC 4-35-12-3
- 11 authorizing a trustee appointed in an approved power of attorney
- 12 submitted by the permit holder to conduct gambling games under
- 13 IC 4-35-12.
- 14 (2) The commission revokes the trustee's authority to conduct
- 15 gambling games as provided by IC 4-35-12-12.
- 16 (3) A new permit holder assumes control of the racetrack, ~~slot~~
- 17 **machine gambling game** facility, and related properties.
- 18 (d) A trustee appointed by the commission under this section shall
- 19 exercise the trustee's powers in accordance with:
- 20 (1) the model power of attorney established by the executive
- 21 director under section 13.2 of this chapter; and
- 22 (2) IC 4-35-12.
- 23 SECTION 32. IC 4-35-5-2, AS ADDED BY P.L.233-2007,
- 24 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 25 UPON PASSAGE]: Sec. 2. (a) Before issuing a license to a person
- 26 under this chapter, the commission shall subject the person to a
- 27 background investigation similar to a background investigation
- 28 required for an applicant for a riverboat owner's license under
- 29 IC 4-33-6.
- 30 (b) Before the commission may issue a license to a person under this
- 31 chapter, the person must submit to the commission for the
- 32 commission's approval the physical layout of the person's proposed ~~slot~~
- 33 **machines gambling games** and the facilities that will contain the
- 34 proposed ~~slot machines~~ **gambling games**. The facilities that will
- 35 contain the ~~slot machines~~ **gambling games** must be connected to the
- 36 licensee's racetrack facilities.
- 37 SECTION 33. IC 4-35-6-1, AS AMENDED BY P.L.229-2013,
- 38 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 39 UPON PASSAGE]: Sec. 1. A person may not:
- 40 (1) sell;
- 41 (2) lease; or
- 42 (3) contract to sell or lease;



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

5 SECTION 34. IC 4-35-7-1, AS ADDED BY P.L.233-2007,
 6 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 UPON PASSAGE]: Sec. 1. Gambling games authorized under this
 8 article may not be conducted anywhere other than a ~~slot machine~~
 9 **gambling game** facility located at a racetrack.

10 SECTION 35. IC 4-35-7-1.5, AS ADDED BY P.L.229-2013,
 11 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 UPON PASSAGE]: Sec. 1.5. (a) A licensee may request approval from
 13 the commission to use a limited mobile gaming system in the gambling
 14 operations of the licensee.

15 (b) The commission may approve the use of a limited mobile
 16 gaming system to allow a patron to wager on gambling games while
 17 present in the gaming area (as defined under the rules of the
 18 commission) of a ~~slot machine~~ **gambling game** facility licensed under
 19 this article. A patron may not transmit a wager using a mobile gaming
 20 device while present in any other location.

21 SECTION 36. IC 4-35-7-2, AS ADDED BY P.L.233-2007,
 22 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 23 UPON PASSAGE]: Sec. 2. (a) A person who is less than twenty-one
 24 (21) years of age may not wager on a ~~slot machine~~. **gambling game**
 25 **under this article.**

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

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

35 SECTION 37. IC 4-35-7-4, AS ADDED BY P.L.233-2007,
 36 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 37 UPON PASSAGE]: Sec. 4. The following may inspect a licensee's ~~slot~~
 38 ~~machine~~ **gambling game** facility at any time to determine if this article
 39 is being violated:

40 (1) Employees of the commission.

41 (2) Officers of the state police department.

42 SECTION 38. IC 4-35-7-5, AS ADDED BY P.L.233-2007,



1 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 UPON PASSAGE]: Sec. 5. Employees of the commission have the
3 right to be present in a licensee's ~~slot machine gambling game~~ facility.

4 SECTION 39. IC 4-35-7-6, AS AMENDED BY P.L.229-2013,
5 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
6 UPON PASSAGE]: Sec. 6. ~~A slot machine~~ **Gambling equipment and
7 supplies customarily used in conducting gambling games under this
8 article** may be purchased or leased only from a supplier licensed under
9 IC 4-33-7.

10 SECTION 40. IC 4-35-7-7, AS ADDED BY P.L.233-2007,
11 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
12 UPON PASSAGE]: Sec. 7. Except as provided in section 14 of this
13 chapter, ~~slot machine~~ **wagering on gambling games** is the only form
14 of wagering permitted in a licensee's ~~slot machine gambling game~~
15 facility.

16 SECTION 41. IC 4-35-7-8, AS ADDED BY P.L.233-2007,
17 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
18 UPON PASSAGE]: Sec. 8. Wagers may be received only from a person
19 present in a licensee's ~~slot machine gambling game~~ facility. A person
20 present in a licensee's ~~slot machine gambling game~~ facility may not
21 place or attempt to place a wager on behalf of a person who is not
22 present in the licensee's ~~slot machine gambling game~~ facility.

23 SECTION 42. IC 4-35-7-9, AS AMENDED BY P.L.229-2013,
24 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
25 UPON PASSAGE]: Sec. 9. (a) A patron may make a ~~slot machine~~
26 **gambling game** wager at a racetrack only by means of:

- 27 (1) a **chip, a** token, or an electronic card, acquired from a licensee
28 at the licensee's racetrack; or
29 (2) money or other negotiable currency.

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

32 (c) All winnings and payoffs from a ~~slot machine gambling game~~
33 at a racetrack:

- 34 (1) shall be made in **chips,** tokens, electronic cards, paper tickets,
35 or other evidence of winnings and payoffs approved by the
36 commission; and
37 (2) may not be made in money or other negotiable currency.

38 SECTION 43. IC 4-35-7-10, AS ADDED BY P.L.233-2007,
39 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
40 UPON PASSAGE]: Sec. 10. A **chip, a** token, or an electronic card
41 described in section 9 of this chapter may be used by a patron while the
42 patron is present at the racetrack only to make a wager on a ~~slot~~



1 ~~machine gambling game~~ authorized under this article.

2 SECTION 44. IC 4-35-7-19 IS ADDED TO THE INDIANA CODE
3 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE
4 UPON PASSAGE]: **Sec. 19. (a) A licensee may submit a plan to the**
5 **commission for conducting wagering on table games at the**
6 **licensee's gambling game facility. A licensee must submit a table**
7 **game plan before the date designated by the commission. Upon**
8 **receipt of an appropriate plan, the commission shall authorize**
9 **wagering on table games at the licensee's gambling game facility.**
10 **Except as provided in subsection (b), a licensee may not install**
11 **more table game positions than the number of positions proposed**
12 **in the table game plan submitted to the commission.**

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

15 **(c) Table game positions installed under this section are not**
16 **considered for purposes of determining a license renewal fee under**
17 **IC 4-35-5-4.**

18 **(d) Adjusted gross receipts attributable to wagering on table**
19 **games are not considered for purposes of section 12 of this chapter**
20 **and sections 16 through 18 of this chapter.**

21 SECTION 45. IC 4-35-8.5-1, AS ADDED BY P.L.233-2007,
22 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
23 UPON PASSAGE]: **Sec. 1. (a) Before the fifteenth day of each month,**
24 **a licensee that offers ~~slot machine gambling game~~ wagering under this**
25 **article shall pay to the commission a county ~~slot machine gambling~~**
26 **game wagering fee equal to three percent (3%) of the adjusted gross**
27 **receipts received from ~~slot machine gambling game~~ wagering during**
28 **the previous month at the licensee's racetrack. However, a licensee is**
29 **not required to pay more than eight million dollars (\$8,000,000) of**
30 **county ~~slot machine gambling game~~ wagering fees under this section**
31 **in any state fiscal year.**

32 **(b) The commission shall deposit the county ~~slot machine gambling~~**
33 **game wagering fee received by the commission into a separate account**
34 **within the state general fund.**

35 SECTION 46. IC 4-35-8.5-2, AS ADDED BY P.L.233-2007,
36 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
37 UPON PASSAGE]: **Sec. 2. Before the fifteenth day of each month, the**
38 **treasurer of state shall distribute any county ~~slot machine gambling~~**
39 **game wagering fees received from a licensee during the previous**
40 **month to the county auditor of the county in which the licensee's**
41 **racetrack is located.**

42 SECTION 47. IC 4-35-8.5-3, AS ADDED BY P.L.233-2007,



1 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 UPON PASSAGE]: Sec. 3. The auditor of each county receiving a
3 distribution of county ~~slot machine~~ **gambling game** wagering fees
4 under section 2 of this chapter shall distribute the county ~~slot machine~~
5 **gambling game** wagering fees as follows:

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

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

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

12 SECTION 48. IC 4-35-8.7-2, AS AMENDED BY P.L.142-2009,
13 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
14 UPON PASSAGE]: Sec. 2. A licensee that offers ~~slot machine~~
15 wagering **on gambling games** under this article shall annually pay to
16 the Indiana horse racing commission a gaming integrity fee equal to
17 two hundred fifty thousand dollars (\$250,000) for each racetrack at
18 which the licensee offers ~~slot machine~~ wagering **on gambling games**.
19 The Indiana horse racing commission shall deposit gaming integrity
20 fees in the fund.

21 SECTION 49. IC 4-35-8.8-2, AS ADDED BY P.L.233-2007,
22 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
23 UPON PASSAGE]: Sec. 2. A licensee that offers ~~slot machine~~
24 wagering **on gambling games** at racetracks under this article shall
25 annually pay to the division a problem gambling fee equal to five
26 hundred thousand dollars (\$500,000) for each racetrack at which the
27 licensee offers ~~slot machine~~ wagering **on gambling games**.

28 SECTION 50. IC 4-35-8.8-3, AS ADDED BY P.L.233-2007,
29 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 UPON PASSAGE]: Sec. 3. The division may use problem gambling
31 fees paid to the division under this chapter only for the prevention and
32 treatment of compulsive gambling that is related to ~~slot machine~~
33 wagering **on gambling games under this article** and other gambling
34 allowed under IC 4-33.

35 SECTION 51. IC 4-35-8.8-4, AS ADDED BY P.L.233-2007,
36 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
37 JULY 1, 2014]: Sec. 4. The problem gambling fees used by the division
38 under this chapter for the prevention and treatment of compulsive
39 gambling are in addition to any ~~admissions tax revenue~~ **community**
40 **development fees** allocated by the division under ~~IC 4-33-12-6~~
41 **IC 4-33-13.5-14** for the prevention and treatment of compulsive
42 gambling.



1 SECTION 52. IC 4-35-9-2, AS ADDED BY P.L.233-2007,
 2 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 UPON PASSAGE]: Sec. 2. A person who knowingly or intentionally
 4 aids, induces, or causes a person who is:

- 5 (1) less than twenty-one (21) years of age; and
- 6 (2) not an employee of a licensee;

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

9 SECTION 53. IC 4-35-9-3.5, AS ADDED BY P.L.158-2013,
 10 SECTION 75, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 UPON PASSAGE]: Sec. 3.5. (a) A person who:

- 12 (1) is not an employee of a licensee;
- 13 (2) is less than twenty-one (21) years of age; and
- 14 (3) enters the licensee's **slot machine gambling game** facility;

15 commits a Class C infraction.

16 (b) A person who:

- 17 (1) is not an employee of a licensee;
- 18 (2) is less than twenty-one (21) years of age; and
- 19 (3) attempts to enter the licensee's **slot machine gambling game**
 20 facility;

21 commits a Class C infraction.

22 SECTION 54. IC 4-35-9-4, AS ADDED BY P.L.233-2007,
 23 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 UPON PASSAGE]: Sec. 4. A person who knowingly or intentionally:

- 25 (1) makes a false statement on an application submitted under this
 26 article;
- 27 (2) conducts a gambling game in a manner other than the manner
 28 required under this article; or
- 29 (3) wagers or accepts a wager at a location other than a licensee's
 30 **slot machine gambling game** facility;

31 commits a Class A misdemeanor.

32 SECTION 55. IC 4-35-11-1, AS ADDED BY P.L.233-2007,
 33 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 UPON PASSAGE]: Sec. 1. This chapter applies to persons holding a
 35 permit to operate a racetrack under IC 4-31-5 at which **slot machines**
 36 **gambling games** are licensed under this article.

37 SECTION 56. IC 4-35-11-2, AS ADDED BY P.L.233-2007,
 38 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 UPON PASSAGE]: Sec. 2. The general assembly declares that it is
 40 essential for minority and women's business enterprises to have the
 41 opportunity for full participation in the racetrack industry if minority
 42 and women's business enterprises are to obtain social and economic



1 parity and if the economies of the cities, towns, and counties in which
 2 ~~slot machines~~ **gambling games** are operated at racetracks are to be
 3 stimulated as contemplated by this article.

4 SECTION 57. IC 4-35-12-9, AS ADDED BY P.L.142-2009,
 5 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 UPON PASSAGE]: Sec. 9. A trustee acting under the authority of this
 7 chapter may conduct the operations of any hotel, restaurant, golf
 8 course, or other amenity related to the racetrack's ~~slot machine~~
 9 **gambling game** facility.

10 SECTION 58. IC 4-36-1-3, AS ADDED BY P.L.95-2008,
 11 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 UPON PASSAGE]: Sec. 3. This article does not apply to the following:

- 13 (1) The Indiana state lottery established under IC 4-30.
- 14 (2) Pari-mutuel horse racing under IC 4-31.
- 15 (3) Charity gaming under IC 4-32.2.
- 16 (4) Riverboat gambling under IC 4-33.
- 17 (5) ~~Slot machine~~ Wagering **on gambling games** under IC 4-35.

18 SECTION 59. IC 6-1.1-4-31.5, AS AMENDED BY P.L.112-2012,
 19 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JULY 1, 2014]: Sec. 31.5. (a) As used in this section, "department"
 21 refers to the department of local government finance.

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

26 (c) If the department orders a state conducted assessment or
 27 reassessment in a county, the department shall assume the duties of the
 28 county assessor. Notwithstanding sections 15 and 17 of this chapter, a
 29 county assessor subject to an order issued under this section may not
 30 assess property or have property assessed for the assessment or general
 31 reassessment under section 4 of this chapter or under a county's
 32 reassessment plan prepared under section 4.2 of this chapter. Until the
 33 state conducted assessment or reassessment is completed under this
 34 section, the assessment or reassessment duties of the county assessor
 35 are limited to providing the department or a contractor of the
 36 department the support and information requested by the department
 37 or the contractor.

38 (d) Before assuming the duties of a county assessor, the department
 39 shall transmit a copy of the department's order requiring a state
 40 conducted assessment or reassessment to the county assessor, the
 41 county fiscal body, the county auditor, and the county treasurer. Notice
 42 of the department's actions must be published one (1) time in a



1 newspaper of general circulation published in the county. The
 2 department is not required to conduct a public hearing before taking
 3 action under this section.

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

- 7 (1) data;
- 8 (2) records;
- 9 (3) maps;
- 10 (4) parcel record cards;
- 11 (5) forms;
- 12 (6) computer software systems;
- 13 (7) computer hardware systems; and
- 14 (8) other information;

15 related to the assessment or reassessment of real property in the county.
 16 The information described in this subsection must be provided at no
 17 cost to the department or the contractor of the department. A failure to
 18 provide information requested under this subsection constitutes a
 19 failure to perform a duty related to an assessment or a general
 20 reassessment under section 4 of this chapter or under a county's
 21 reassessment plan prepared under section 4.2 of this chapter and is
 22 subject to IC 6-1.1-37-2.

23 (f) The department may enter into a contract with a professional
 24 appraising firm to conduct an assessment or reassessment under this
 25 section. If a county entered into a contract with a professional
 26 appraising firm to conduct the county's assessment or reassessment
 27 before the department orders a state conducted assessment or
 28 reassessment in the county under this section, the contract:

- 29 (1) is as valid as if it had been entered into by the department; and
- 30 (2) shall be treated as the contract of the department.

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

- 36 (1) is subject to appeal by the taxpayer under section 31.7 of this
 37 chapter; and
- 38 (2) must include a statement of the taxpayer's rights under section
 39 31.7 of this chapter.

40 (h) The department shall forward a bill for services provided under
 41 a contract described in subsection (f) to the auditor of the county in
 42 which the state conducted reassessment occurs. The county shall pay



1 the bill under the procedures prescribed by subsection (i).

2 (i) A county subject to an order issued under this section shall pay
3 the cost of a contract described in subsection (f), without appropriation,
4 from the county property reassessment fund. A contractor may
5 periodically submit bills for partial payment of work performed under
6 the contract. Notwithstanding any other law, a contractor is entitled to
7 payment under this subsection for work performed under a contract if
8 the contractor:

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

12 (2) obtains from the department:

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

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

16 (3) files with the county auditor:

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

18 (B) proof of the department's approval of the form and amount
19 of the bill; and

20 (C) the department's certification that the billed goods and
21 services have been received and comply with the contract.

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



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

- 4 (1) The commissioner of the Indiana department of
 5 administration.
 6 (2) The director of the budget agency.
 7 (3) The attorney general.

8 (k) If money in the county's property reassessment fund is
 9 insufficient to pay for an assessment or reassessment conducted under
 10 this section, the department may increase the tax rate and tax levy of
 11 the county's property reassessment fund to pay the cost and expenses
 12 related to the assessment or reassessment.

13 (l) The department or the contractor of the department shall use the
 14 land values determined under section 13.6 of this chapter for a county
 15 subject to an order issued under this section to the extent that the
 16 department or the contractor finds that the land values reflect the true
 17 tax value of land, as determined under this article and the rules of the
 18 department. If the department or the contractor finds that the land
 19 values determined for the county under section 13.6 of this chapter do
 20 not reflect the true tax value of land, the department or the contractor
 21 shall determine land values for the county that reflect the true tax value
 22 of land, as determined under this article and the rules of the
 23 department. Land values determined under this subsection shall be
 24 used to the same extent as if the land values had been determined under
 25 section 13.6 of this chapter. The department or the contractor of the
 26 department shall notify the county's assessing officials of the land
 27 values determined under this subsection.

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

- 29 (1) a county auditor fails to:
 30 (A) certify the contractor's bill;
 31 (B) publish the contractor's claim;
 32 (C) submit the contractor's claim to the county executive; or
 33 (D) issue a warrant or check for payment of the contractor's
 34 bill;

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

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

40 (3) a person or an entity authorized to act on behalf of the county
 41 takes or fails to take an action, including failure to request an
 42 appropriation, and that action or failure to act delays or halts



- 1 progress under this section for payment of the contractor's bill.
- 2 (n) The department, upon receiving notice under subsection (m)
- 3 from a contractor of the department, shall:
- 4 (1) verify the accuracy of the contractor's assertion in the notice
- 5 that:
- 6 (A) a failure occurred as described in subsection (m)(1) or
- 7 (m)(2); or
- 8 (B) a person or an entity acted or failed to act as described in
- 9 subsection (m)(3); and
- 10 (2) provide to the treasurer of state the department's approval
- 11 under subsection (i)(2)(A) of the contractor's bill with respect to
- 12 which the contractor gave notice under subsection (m).
- 13 (o) Upon receipt of the department's approval of a contractor's bill
- 14 under subsection (n), the treasurer of state shall pay the contractor the
- 15 amount of the bill approved by the department from money in the
- 16 possession of the state that would otherwise be available for
- 17 distribution to the county, including distributions of admissions taxes
- 18 or wagering taxes.
- 19 (p) The treasurer of state shall withhold from the money that would
- 20 be distributed under ~~IC 4-33-12-6~~, IC 4-33-13-5, **IC 4-33-13.5**, or any
- 21 other law to a county described in a notice provided under subsection
- 22 (m) the amount of a payment made by the treasurer of state to the
- 23 contractor of the department under subsection (o). Money shall be
- 24 withheld from any source payable to the county.
- 25 (q) Compliance with subsections (m) through (p) constitutes
- 26 compliance with IC 5-11-10.
- 27 (r) IC 5-11-10-1.6(d) applies to the treasurer of state with respect to
- 28 the payment made in compliance with subsections (m) through (p).
- 29 This subsection and subsections (m) through (p) must be interpreted
- 30 liberally so that the state shall, to the extent legally valid, ensure that
- 31 the contractual obligations of a county subject to this section are paid.
- 32 Nothing in this section shall be construed to create a debt of the state.
- 33 (s) The provisions of this section are severable as provided in
- 34 IC 1-1-1-8(b).
- 35 SECTION 60. IC 6-3.1-20-7 IS AMENDED TO READ AS
- 36 FOLLOWS [EFFECTIVE JULY 1, 2014]: Sec. 7. (a) The department
- 37 shall before July 1 of each year determine the amount of credits
- 38 allowed under this chapter for taxable years ending before January 1 of
- 39 the year.
- 40 (b) One-half (1/2) of the amount determined by the department
- 41 under subsection (a) shall be:
- 42 (1) deducted during the year from the ~~riverboat admissions tax~~



1 **revenue community development fees** otherwise payable to the
 2 county under ~~IC 4-33-12-6(d)(2)~~; **IC 4-33-13.5-10**; and
 3 (2) paid instead to the state general fund.

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

6 (1) deducted during the year from the ~~riverboat admissions tax~~
 7 **revenue community development fees** otherwise payable under
 8 ~~IC 4-33-12-6(d)(1)~~ **IC 4-33-13.5-10** to each of the following:

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

10 (B) The second largest city by population located in the
 11 county.

12 (C) The third largest city by population located in the county;
 13 and

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

15 SECTION 61. IC 6-8.1-1-1, AS AMENDED BY P.L.277-2013,
 16 SECTION 15, AND AS AMENDED BY P.L.288-2013, SECTION 68,
 17 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 18 [EFFECTIVE JULY 1, 2014]: Sec. 1. "Listed taxes" or "taxes" includes
 19 only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); ~~the~~
 20 ~~riverboat admissions tax (IC 4-33-12)~~; the riverboat wagering tax
 21 (IC 4-33-13); **the community development fee (IC 4-33-13.5)**; the
 22 ~~slot machine gambling game~~ wagering tax (IC 4-35-8); the type II
 23 gambling game excise tax (IC 4-36-9); the gross income tax (IC 6-2.1)
 24 (repealed); the utility receipts and utility services use taxes (IC 6-2.3);
 25 the state gross retail and use taxes (IC 6-2.5); the adjusted gross income
 26 tax (IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the
 27 county adjusted gross income tax (IC 6-3.5-1.1); the county option
 28 income tax (IC 6-3.5-6); the county economic development income tax
 29 (IC 6-3.5-7); the auto rental excise tax (IC 6-6-9); the financial
 30 institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); ~~the alternative~~
 31 ~~fuel permit fee (IC 6-6-2.1)~~; the special fuel tax (IC 6-6-2.5); the motor
 32 carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a
 33 reciprocal agreement under IC 6-8.1-3; the motor vehicle excise tax
 34 (IC 6-6-5); ~~the aviation fuel excise tax (IC 6-6-13)~~; the commercial
 35 vehicle excise tax (IC 6-6-5.5); the excise tax imposed on recreational
 36 vehicles and truck campers (IC 6-6-5.1); the hazardous waste disposal
 37 tax (IC 6-6-6.6); the cigarette tax (IC 6-7-1); the beer excise tax
 38 (IC 7.1-4-2); the liquor excise tax (IC 7.1-4-3); the wine excise tax
 39 (IC 7.1-4-4); the hard cider excise tax (IC 7.1-4-4.5); the malt excise
 40 tax (IC 7.1-4-5); the petroleum severance tax (IC 6-8-1); the various
 41 innkeeper's taxes (IC 6-9); the various food and beverage taxes
 42 (IC 6-9); the county admissions tax (IC 6-9-13 and IC 6-9-28); the



1 regional transportation improvement income tax (IC 8-24-17); the oil
 2 inspection fee (IC 16-44-2); the emergency and hazardous chemical
 3 inventory form fee (IC 6-6-10); the penalties assessed for oversized
 4 vehicles (IC 9-20-3 and IC 9-30); the fees and penalties assessed for
 5 overweight vehicles (IC 9-20-4 and IC 9-30); the underground storage
 6 tank fee (IC 13-23); the solid waste management fee (IC 13-20-22);
 7 and any other tax or fee that the department is required to collect or
 8 administer.

9 SECTION 62. IC 6-9-2-4.3, AS AMENDED BY P.L.172-2011,
 10 SECTION 94, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2014]: Sec. 4.3. (a) The Lake County convention and visitor
 12 bureau shall establish a convention, tourism, and visitor promotion
 13 alternate revenue fund (referred to in this chapter as the "alternate
 14 revenue fund"). The bureau may deposit in the alternate revenue fund
 15 all money received by the bureau after June 30, 2005, that is not
 16 required to be deposited in the promotion fund under section 2 of this
 17 chapter or a fund established by the bureau, including appropriations,
 18 gifts, grants, membership dues, and contributions from any public or
 19 private source.

20 (b) The bureau may, without appropriation by the county council,
 21 expend money from the alternate revenue fund to promote and
 22 encourage conventions, trade shows, visitors, special events, sporting
 23 events, and exhibitions in the county. Money may be paid from the
 24 alternate revenue fund by claim in the same manner as municipalities
 25 may pay claims under IC 5-11-10-1.6.

26 (c) All money in the alternate revenue fund shall be deposited, held,
 27 secured, invested, and paid in accordance with statutes relating to the
 28 handling of public funds. The handling and expenditure of money in
 29 the alternate revenue fund is subject to audit and supervision by the
 30 state board of accounts.

31 (d) Money derived from the taxes imposed under ~~IC 4-33-12~~ and
 32 **IC 4-33-13** **and the community development fee imposed under**
 33 **IC 4-33-13.5** may not be transferred to the alternate revenue fund.

34 SECTION 63. IC 7.1-3-17.5-1, AS AMENDED BY P.L.94-2008,
 35 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 UPON PASSAGE]: Sec. 1. (a) The commission may issue a gaming
 37 site permit to a person who has been issued:

- 38 (1) a riverboat owner's license under IC 4-33-6;
- 39 (2) an operating agent contract under IC 4-33-6.5; or
- 40 (3) a gambling game license under IC 4-35;

41 to sell alcoholic beverages for on-premises consumption only. The
 42 permit may be a single permit even though more than one (1) area



- 1 constitutes the licensed premises of the permit.
- 2 (b) A permit issued under this chapter to a person who has been
3 issued a riverboat owner's license or an operating agent contract (as
4 defined in IC 4-33-2-14.6) may be used:
- 5 (1) on the riverboat; and
6 (2) in a restaurant owned by the person who has been issued a
7 riverboat owner's license or an operating agent contract (as
8 defined in IC 4-33-2-14.6) if the restaurant is located on property
9 adjacent to the property used by the riverboat for docking
10 purposes.
- 11 (c) A permit issued under this chapter to a person who has been
12 issued a gambling game license under IC 4-35 may be used at a ~~slot~~
13 **machine gambling game** facility licensed under IC 4-35.
- 14 SECTION 64. IC 7.1-3-17.5-7, AS ADDED BY P.L.15-2011,
15 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
16 UPON PASSAGE]: Sec. 7. (a) As used in this section, "gaming
17 facility" refers to one (1) or more of the following:
- 18 (1) A riverboat (as defined in IC 4-33-2-17).
19 (2) A ~~slot machine~~ **gambling game** facility licensed under
20 IC 4-35.
21 (3) Any hotel, golf course, or other facility that is:
22 (A) owned by a person holding a gaming site permit; and
23 (B) related to the operation of the holder's riverboat or ~~slot~~
24 **machine gambling game** facility.
- 25 (b) As used in this section, "server" means an individual who serves
26 alcoholic beverages at a gaming facility.
- 27 (c) Except as provided in subsection (d), a server is not required to
28 be employed by a person holding a gaming site permit if the server
29 satisfies the following requirements:
- 30 (1) The server is employed by a person who:
31 (A) leases space at a gaming facility for the purpose of
32 providing food or beverages to the patrons of the gaming
33 facility; or
34 (B) is a caterer or other person contracted to provide food or
35 beverages at an event held at the gaming facility.
36 (2) The server holds a valid employee permit issued under
37 IC 7.1-3-18-9.
- 38 (d) A server who serves alcoholic beverages in a gaming area (as
39 defined in the rules adopted by the Indiana gaming commission) must
40 be employed by a person holding a gaming site permit.
- 41 SECTION 65. IC 7.1-3-17.7-1, AS AMENDED BY P.L.233-2007,
42 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 UPON PASSAGE]: Sec. 1. (a) Except as provided in subsection (c),
 2 the commission may issue a horse track permit to a person who has
 3 been issued a recognized meeting permit under IC 4-31-5 to sell
 4 alcoholic beverages for on-premises consumption only. The permit may
 5 be a single permit even though more than one (1) area constitutes the
 6 licensed premises of the permit.

7 (b) The commission may issue a satellite facility permit to a person
 8 who has been issued a satellite facility license under IC 4-31-5.5 to sell
 9 alcoholic beverages for on-premises consumption only.

10 (c) This chapter does not apply to a ~~slot machine gambling game~~
 11 facility licensed under IC 4-35.

12 SECTION 66. IC 8-18-8-5, AS AMENDED BY P.L.30-2012,
 13 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2014]: Sec. 5. All expenses incurred in the maintenance of
 15 county highways shall first be paid out of funds from the gasoline tax,
 16 special fuel tax, and the motor vehicle registration fees that are paid to
 17 the counties by the state. In addition, a county may use funds derived
 18 from the:

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

28 SECTION 67. IC 12-23-2-2 IS AMENDED TO READ AS
 29 FOLLOWS [EFFECTIVE JULY 1, 2014]: Sec. 2. The addiction
 30 services fund is established for the deposit of excise taxes on alcoholic
 31 beverages as described in IC 7.1-4-11 and ~~taxes on riverboat~~
 32 ~~admissions under IC 4-33-12-6.~~ **community development fees**
 33 **imposed under IC 4-33-13.5.**

34 SECTION 68. IC 12-23-2-5, AS AMENDED BY P.L.1-2009,
 35 SECTION 107, IS AMENDED TO READ AS FOLLOWS
 36 [EFFECTIVE JULY 1, 2014]: Sec. 5. The general assembly shall
 37 appropriate money from the addiction services fund solely for the
 38 purpose of funding programs:

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



1 problems.
 2 Programs funded by the addiction services fund must include the
 3 creation and maintenance of a toll free telephone line under
 4 ~~IC 4-33-12-6(g)(3)~~ **IC 4-33-13.5-14** to provide the public with
 5 information about programs that provide help with gambling, alcohol,
 6 and drug addiction problems.

7 SECTION 69. IC 12-23-2-7 IS AMENDED TO READ AS
 8 FOLLOWS [EFFECTIVE JULY 1, 2014]: Sec. 7. (a) For each state
 9 fiscal year, the division may not spend more than an amount equal to
 10 five percent (5%) of the total amount received by the division from the
 11 fund established under section 2 of this chapter for the administrative
 12 costs associated with the use of money received from the fund.

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

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

23 SECTION 70. IC 20-26-5-22.5, AS ADDED BY P.L.214-2005,
 24 SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JULY 1, 2014]: Sec. 22.5. (a) A school corporation may participate in
 26 the establishment of a public school foundation.

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

- 34 (1) The foundation is:
 35 (A) exempt from federal income taxation under Section
 36 501(c)(3) of the Internal Revenue Code; and
 37 (B) organized as an Indiana nonprofit corporation for the
 38 purposes of providing educational funds for scholarships,
 39 teacher education, capital programs, and special programs for
 40 school corporations.
 41 (2) Except as provided in subdivision (3), the foundation retains
 42 all rights to a donation, including investment powers. The



1 foundation may hold a donation as a permanent endowment.

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

3 (A) Distribute the income from a donation only to the school
4 corporation.

5 (B) Return a donation to the general fund of the school
6 corporation if the foundation:

7 (i) loses the foundation's status as a foundation exempt from
8 federal income taxation under Section 501(c)(3) of the
9 Internal Revenue Code;

10 (ii) is liquidated; or

11 (iii) violates any condition set forth in this subdivision.

12 (c) A school corporation may use the proceeds received under this
13 section from a foundation only for educational purposes of the school
14 corporation described in subsection (b)(1)(B).

15 (d) The governing body of the school corporation may appoint
16 members to the foundation.

17 (e) The treasurer of the governing body of the school corporation
18 may serve as the treasurer of the foundation.

19 SECTION 71. IC 20-47-1-1, AS ADDED BY P.L.2-2006,
20 SECTION 170, IS AMENDED TO READ AS FOLLOWS
21 [EFFECTIVE JULY 1, 2014]: Sec. 1. As used in this chapter,
22 "proceeds from riverboat gaming" means tax revenue received by a
23 political subdivision under ~~IC 4-33-12-6~~, IC 4-33-13, **community**
24 **development fees received by a political subdivision under**
25 **IC 4-33-13.5**, or an agreement to share a city's or county's part of the
26 tax **or fee** revenue.

27 SECTION 72. IC 20-47-1-5, AS AMENDED BY P.L.142-2009,
28 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
29 JULY 1, 2014]: Sec. 5. (a) The governing body of a school corporation
30 may donate the proceeds of a grant, a gift, a donation, an endowment,
31 a bequest, a trust, an agreement to share tax revenue received by a city
32 or county under ~~IC 4-33-12-6~~ or IC 4-33-13, **an agreement to share**
33 **community development fees received by a political subdivision**
34 **under IC 4-33-13.5**, or an agreement to share revenue received by a
35 political subdivision under IC 4-35-8.5, or other funds not generated
36 from taxes levied by the school corporation, to a foundation under the
37 following conditions:

38 (1) The foundation is a charitable nonprofit community
39 foundation.

40 (2) The foundation retains all rights to the donation, including
41 investment powers, except as provided in subdivision (3).

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



- 1 (A) Hold the donation as a permanent endowment.
 2 (B) Distribute the income from the donation only to the school
 3 corporation as directed by resolution of the governing body of
 4 the school corporation.
 5 (C) Return the donation to the general fund of the school
 6 corporation if the foundation:
 7 (i) loses the foundation's status as a public charitable
 8 organization;
 9 (ii) is liquidated; or
 10 (iii) violates any condition of the endowment set by the
 11 governing body of the school corporation.

12 (b) A school corporation may use income received under this
 13 section from a community foundation only for purposes of the school
 14 corporation.

15 SECTION 73. IC 36-1-8-9, AS AMENDED BY P.L.199-2005,
 16 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 JULY 1, 2014]: Sec. 9. (a) Each unit that receives:

- 18 (1) tax revenue under ~~IC 4-33-12-6~~ or IC 4-33-13 or **community**
 19 **development fees under IC 4-33-13.5;**
 20 (2) revenue under an agreement to share the tax revenue received
 21 under ~~IC 4-33-12~~ or IC 4-33-13 or **community development fees**
 22 **received under IC 4-33-13.5** by another unit; or
 23 (3) revenue under a development agreement (as defined in section
 24 9.5 of this chapter);

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

27 (b) The riverboat fund established under subsection (a) shall be
 28 administered by the unit's treasurer, and the expenses of administering
 29 the fund shall be paid from money in the fund. Money in the fund not
 30 currently needed to meet the obligations of the fund may be invested
 31 in the same manner as other public funds may be invested. Interest that
 32 accrues from these investments shall be deposited in the fund. Money
 33 in the fund at the end of a particular fiscal year does not revert to the
 34 unit's general fund.

35 SECTION 74. IC 36-1-14-1, AS AMENDED BY P.L.142-2009,
 36 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 37 JULY 1, 2014]: Sec. 1. (a) This section does not apply to donations of
 38 gaming revenue to a public school endowment corporation under
 39 IC 20-47-1-3.

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

- 42 (1) Tax revenue received by a unit under ~~IC 4-33-12-6~~;



1 IC 4-33-13, **community development fees received by a unit**
 2 **under IC 4-33-13.5**, or an agreement to share a city's or county's
 3 part of the tax **or fee** revenue.

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

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

10 (1) The foundation is a charitable nonprofit community
 11 foundation.

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

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

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

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

18 (C) Return the donation to the general fund of the unit if the
 19 foundation:

20 (i) loses the foundation's status as a public charitable
 21 organization;

22 (ii) is liquidated; or

23 (iii) violates any condition of the endowment set by the
 24 fiscal body of the unit.

25 SECTION 75. IC 36-7-7.6-18, AS AMENDED BY P.L.39-2007,
 26 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2014]: Sec. 18. (a) The commission shall prepare and adopt
 28 an annual appropriation budget for its operation. The appropriation
 29 budget shall be apportioned to each participating county on a pro rata
 30 per capita basis. After adoption of the appropriation budget, any
 31 amount that does not exceed an amount for each participating county
 32 equal to seventy cents (\$0.70) per capita for each participating county
 33 shall be certified to the respective county auditor.

34 (b) A county's portion of the commission's appropriation budget may
 35 be paid from any of the following, as determined by the county fiscal
 36 body:

37 (1) Property tax revenue as provided in subsections (c) and (d).

38 (2) Any other local revenue, other than property tax revenue,
 39 received by the county, including local option income tax revenue
 40 under IC 6-3.5, excise tax revenue, ~~riverboat admissions tax~~
 41 ~~revenue~~; riverboat wagering tax revenue, **community**
 42 **development fees under IC 4-33-13.5**, riverboat incentive



- 1 payments, and any funds received from the state that may be used
2 for this purpose.
- 3 (c) The county auditor shall:
- 4 (1) advertise the amount of property taxes that the county fiscal
5 body determines will be levied to pay the county's portion of the
6 commission's appropriation budget, after the county fiscal body
7 determines the amount of other local revenue that will be paid
8 under subsection (b)(2); and
9 (2) establish the rate necessary to collect that property tax
10 revenue;
11 in the same manner as for other county budgets.
- 12 (d) The tax levied under this section and certified shall be estimated
13 and entered upon the tax duplicates by the county auditor and shall be
14 collected and enforced by the county treasurer in the same manner as
15 other county taxes are estimated, entered, collected, and enforced. The
16 tax collected by the county treasurer shall be transferred to the
17 commission.
- 18 (e) In fixing and determining the amount of the necessary levy for
19 the purpose provided in this section, the commission shall take into
20 consideration the amount of revenue, if any, to be derived from federal
21 grants, contractual services, and miscellaneous revenues above the
22 amount of those revenues considered necessary to be applied upon or
23 reserved upon the operation, maintenance, and administrative expenses
24 for working capital throughout the year.
- 25 (f) After the budget is approved, amounts may not be expended
26 except as budgeted unless the commission authorizes their expenditure.
27 Before the expenditure of sums appropriated as provided in this
28 section, a claim must be filed and processed as other claims for
29 allowance or disallowance for payment as provided by law.
- 30 (g) Any two (2) of the following officers may allow claims:
- 31 (1) Chairperson.
32 (2) Vice chairperson.
33 (3) Secretary.
34 (4) Treasurer.
- 35 (h) The treasurer of the commission may receive, disburse, and
36 otherwise handle funds of the commission, subject to applicable
37 statutes and to procedures established by the commission.
- 38 (i) The commission shall act as a board of finance under the statutes
39 relating to the deposit of public funds by political subdivisions.
- 40 (j) Any appropriated money remaining unexpended or
41 unencumbered at the end of a year becomes part of a nonreverting
42 cumulative fund to be held in the name of the commission. Unbudgeted



1 expenditures from this fund may be authorized by vote of the
 2 commission and upon other approval as required by statute. The
 3 commission is responsible for the safekeeping and deposit of the
 4 amounts in the nonreverting cumulative fund, and the state board of
 5 accounts shall prescribe the methods and forms for keeping the
 6 accounts, records, and books to be used by the commission. The books,
 7 records, and accounts of the commission shall be audited periodically
 8 by the state board of accounts, and those audits shall be paid for as
 9 provided by statute.

10 SECTION 76. IC 36-7-11.5-11, AS AMENDED BY P.L.229-2011,
 11 SECTION 266, IS AMENDED TO READ AS FOLLOWS
 12 [EFFECTIVE JULY 1, 2014]: Sec. 11. (a) As used in this section,
 13 "fund" refers to the West Baden Springs historic hotel preservation and
 14 maintenance fund established by subsection (b).

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

17 (1) Amounts deposited in the fund under IC 4-33-6.5-6
 18 ~~IC 4-33-12-6(e)~~, and IC 4-33-13-5(b).

19 (2) Grants and gifts that the department of natural resources
 20 receives for the fund under terms, obligations, and liabilities that
 21 the department considers appropriate.

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

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

26 The fund shall be administered by the department of natural resources.
 27 The expenses of administering the fund shall be paid from money in
 28 the fund.

29 (c) The treasurer of state shall invest the money in the fund that is
 30 not currently needed to meet the obligations of the fund in the same
 31 manner as other public funds may be invested. The treasurer of state
 32 shall deposit in the fund the interest that accrues from the investment
 33 of the fund.

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

36 (e) The interest accruing to the fund is annually appropriated to the
 37 department of natural resources only for the following purposes:

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

41 (2) To reimburse claims made for expenditures to maintain:
 42 (A) the grounds surrounding a qualified historic hotel;



- 1 (B) supporting buildings and structures related to a qualified
 2 historic hotel; and
 3 (C) other facilities used by the guests of the qualified historic
 4 hotel;
 5 as determined by the owner of the hotel riverboat resort.
- 6 (f) The department of natural resources shall promptly pay each
 7 claim for a purpose described in subsection (e) to the extent of the
 8 balance of interest available in the fund, without review or approval of
 9 the project or claim under IC 14-21 or IC 36-7-11. IC 14-21-1-18 does
 10 not apply to projects or claims paid for maintenance under this section.
 11 If insufficient money is available to fully pay all of the submitted
 12 claims, the department of natural resources shall pay the claims in the
 13 order in which they are received until each claim is fully paid.
- 14 (g) Notwithstanding IC 4-9.1-1-7, IC 4-12-1-12, IC 4-13-2-18, or
 15 any other law, interest accruing to the fund may not be withheld,
 16 transferred, assigned, or reassigned to a purpose other than the
 17 reimbursement of claims under subsection (f).
- 18 SECTION 77. IC 36-7.5-4-1, AS AMENDED BY P.L.182-2009(ss),
 19 SECTION 425, IS AMENDED TO READ AS FOLLOWS
 20 [EFFECTIVE JULY 1, 2014]: Sec. 1. (a) The development board shall
 21 establish and administer a development authority fund.
- 22 (b) The development authority fund consists of the following:
 23 (1) Riverboat ~~admissions tax revenue~~, riverboat wagering tax
 24 revenue, **community development fees under IC 4-33-13.5**, or
 25 riverboat incentive payments received by a city or county
 26 described in IC 36-7.5-2-3(b) and transferred by the county or city
 27 to the fund.
 28 (2) County economic development income tax revenue received
 29 under IC 6-3.5-7 by a county or city and transferred by the county
 30 or city to the fund.
 31 (3) Amounts distributed under IC 8-15-2-14.7.
 32 (4) Food and beverage tax revenue deposited in the fund under
 33 IC 6-9-36-8.
 34 (5) Funds received from the federal government.
 35 (6) Appropriations to the fund by the general assembly.
 36 (7) Other local revenue appropriated to the fund by a political
 37 subdivision.
 38 (8) Gifts, donations, and grants to the fund.
- 39 (c) The development authority shall establish a development
 40 authority fund. The development board shall establish and administer
 41 a general account, a lease rental account, and such other accounts in the
 42 fund as are necessary or appropriate to carry out the powers and duties



1 of the development authority. Except as otherwise provided by law or
 2 agreement with holders of any obligations of the development
 3 authority, all money transferred to the development authority fund
 4 under subsection (b)(1), (b)(2), and (b)(4) shall be deposited in the
 5 lease rental account and used only for the payment of or to secure the
 6 payment of obligations of an eligible political subdivision under a lease
 7 entered into by an eligible political subdivision and the development
 8 authority under this chapter. However, any money deposited in the
 9 lease rental account and not used for the purposes of this subsection
 10 shall be returned by the treasurer of the development authority to the
 11 respective counties and cities that contributed the money to the
 12 development authority.

13 (d) If the amount of money transferred to the development authority
 14 fund under subsection (b)(1), (b)(2), and (b)(4) for deposit in the lease
 15 rental account in any one (1) calendar year is greater than an amount
 16 equal to:

- 17 (1) one and twenty-five hundredths (1.25); multiplied by
- 18 (2) the total of the highest annual debt service on any bonds then
 19 outstanding to their final maturity date, which have been issued
 20 under this article and are not secured by a lease, plus the highest
 21 annual lease payments on any leases to their final maturity, which
 22 are then in effect under this article;

23 all or a portion of the excess may instead be deposited in the general
 24 account.

25 (e) Except as otherwise provided by law or agreement with the
 26 holders of obligations of the development authority, all other money
 27 and revenues of the development authority may be deposited in the
 28 general account or the lease rental account at the discretion of the
 29 development board. Money on deposit in the lease rental account may
 30 be used only to make rental payments on leases entered into by the
 31 development authority under this article. Money on deposit in the
 32 general account may be used for any purpose authorized by this article.

33 (f) The development authority fund shall be administered by the
 34 development authority.

35 (g) Money in the development authority fund shall be used by the
 36 development authority to carry out this article and does not revert to
 37 any other fund.

38 SECTION 78. IC 36-7.5-4-2, AS AMENDED BY P.L.119-2012,
 39 SECTION 217, IS AMENDED TO READ AS FOLLOWS
 40 [EFFECTIVE JULY 1, 2014]: Sec. 2. (a) Except as provided in
 41 subsection (b), beginning in 2006 the fiscal officer of each city and
 42 county described in IC 36-7.5-2-3(b) shall each transfer three million



1 five hundred thousand dollars (\$3,500,000) each year to the
 2 development authority for deposit in the development authority fund
 3 established under section 1 of this chapter. However, if a county having
 4 a population of more than one hundred fifty thousand (150,000) but
 5 less than one hundred seventy thousand (170,000) ceases to be a
 6 member of the development authority and two (2) or more
 7 municipalities in the county have become members of the development
 8 authority as authorized by IC 36-7.5-2-3(i), the transfer of county
 9 economic development income tax transferred under
 10 IC 6-3.5-7-13.1(b)(4) is the contribution of the municipalities in the
 11 county that have become members of the development authority.

12 (b) This subsection applies only if:

- 13 (1) the fiscal body of the county described in IC 36-7.5-2-3(e) has
 14 adopted an ordinance under IC 36-7.5-2-3(e) providing that the
 15 county is joining the development authority;
 16 (2) the fiscal body of the city described in IC 36-7.5-2-3(e) has
 17 adopted an ordinance under IC 36-7.5-2-3(e) providing that the
 18 city is joining the development authority; and
 19 (3) the county described in IC 36-7.5-2-3(e) is an eligible county
 20 participating in the development authority.

21 Beginning in 2007, the fiscal officer of the county described in
 22 IC 36-7.5-2-3(e) shall transfer two million six hundred twenty-five
 23 thousand dollars (\$2,625,000) each year to the development authority
 24 for deposit in the development authority fund established under section
 25 1 of this chapter. Beginning in 2007, the fiscal officer of the city
 26 described in IC 36-7.5-2-3(e) shall transfer eight hundred seventy-five
 27 thousand dollars (\$875,000) each year to the development authority for
 28 deposit in the development authority fund established under section 1
 29 of this chapter.

30 (c) The following apply to the transfers required by subsections (a)
 31 and (b):

- 32 (1) Except for transfers of money described in subdivision (4)(D),
 33 the transfers shall be made without appropriation by the city or
 34 county fiscal body or approval by any other entity.
 35 (2) Except as provided in subdivision (3), after December 31,
 36 2005, each fiscal officer shall transfer eight hundred seventy-five
 37 thousand dollars (\$875,000) to the development authority fund
 38 before the last business day of January, April, July, and October
 39 of each year. Food and beverage tax revenue deposited in the fund
 40 under IC 6-9-36-8 is in addition to the transfers required by this
 41 section.
 42 (3) After December 31, 2006, the fiscal officer of the county



1 described in IC 36-7.5-2-3(e) shall transfer six hundred fifty-six
 2 thousand two hundred fifty dollars (\$656,250) to the development
 3 authority fund before the last business day of January, April, July,
 4 and October of each year. The county is not required to make any
 5 payments or transfers to the development authority covering any
 6 time before January 1, 2007. The fiscal officer of a city described
 7 in IC 36-7.5-2-3(e) shall transfer two hundred eighteen thousand
 8 seven hundred fifty dollars (\$218,750) to the development
 9 authority fund before the last business day of January, April, July,
 10 and October of each year. The city is not required to make any
 11 payments or transfers to the development authority covering any
 12 time before January 1, 2007.

13 (4) The transfers shall be made from one (1) or more of the
 14 following:

15 (A) ~~Riverboat admissions tax revenue received by the city or~~
 16 ~~county~~, Riverboat wagering tax revenue received by the city or
 17 county, **community development fees received by the city or**
 18 **county under IC 4-33-13.5**, or riverboat incentive payments
 19 received from a riverboat licensee by the city or county.

20 (B) Any county economic development income tax revenue
 21 received under IC 6-3.5-7 by the city or county.

22 (C) Any other local revenue other than property tax revenue
 23 received by the city or county.

24 (D) In the case of a county described in IC 36-7.5-2-3(e) or a
 25 city described in IC 36-7.5-2-3(e), any money from the major
 26 moves construction fund that is distributed to the county or
 27 city under IC 8-14-16.

28 SECTION 79. IC 36-7.5-4-16, AS ADDED BY P.L.214-2005,
 29 SECTION 73, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 30 JULY 1, 2014]: Sec. 16. (a) This section applies if:

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

34 (2) the development authority has bonds or other debt or lease
 35 obligations outstanding.

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

37 (1) Deduct from amounts otherwise payable to the city or ~~town~~
 38 ~~under IC 4-33-12 or county under IC 4-33-13 or IC 4-33-13.5~~ an
 39 amount equal to the amount of the transfer or part of the transfer
 40 under section 2 of this chapter that the city or county failed to
 41 make.

42 (2) Pay the amount deducted under subdivision (1) to the



1 development authority.
2 SECTION 80. [EFFECTIVE JULY 1, 2014] (a) **Notwithstanding:**
3 **(1) the repeal of IC 4-33-12 by this act;**
4 **(2) IC 4-33-13-5, as amended by this act; and**
5 **(3) IC 4-33-13.5-15, as added by this act;**
6 **the department of state revenue shall determine the amount of**
7 **supplemental distributions, if any, that entities are entitled to**
8 **receive for state fiscal year 2014 in the manner required by**
9 **IC 4-33-12-6 and IC 4-33-13-5, both as in effect on January 1, 2014.**
10 **(b) The department of state revenue shall determine the amount**
11 **of supplemental distributions, if any, that entities are entitled to**
12 **receive for state fiscal year 2015 in the manner required by:**
13 **(1) IC 4-33-13-5, as amended by this act; and**
14 **(2) IC 4-33-13.5-15, as added by this act.**
15 **(c) This SECTION expires January 1, 2016.**
16 SECTION 81. An emergency is declared for this act.

