

SENATE BILL No. 540

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; 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 36-7-11.5-11; IC 36-7.5-4-16.

Synopsis: Various gaming matters. Authorizes riverboats to move inland to adjacent properties. Replaces the riverboat admissions tax with a supplemental wagering tax. Eliminates the supplemental distribution from the existing wagering tax. Authorizes table games at the racinos. Imposes a separate wagering tax on table games. Establishes the Indiana gaming investment tax credit for certain capital investments that are made after December 31, 2015, and before January 1, 2021, by a licensed owner or operating agent of a riverboat or by a racino licensee. Provides that the amount of the tax credit is equal to 10% of the qualified capital investment made by the taxpayer during the taxable year. Specifies that the total amount of tax credits awarded may not exceed \$40,000,000 in a state fiscal year. Makes an appropriation.

Effective: July 1, 2015; January 1, 2016.

Boots

January 14, 2015, read first time and referred to Committee on Public Policy.



First Regular Session 119th General Assembly (2015)

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 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

SENATE BILL No. 540

A BILL FOR AN ACT to amend the Indiana Code concerning gaming and to make an appropriation.

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 JULY
- 3 1, 2015]: **Sec. 7.5. "Gambling game" has the meaning set forth in**
- 4 **IC 4-35-2-5.**
- 5 SECTION 2. IC 4-31-2-20.7 IS REPEALED [EFFECTIVE JULY
- 6 1, 2015]. ~~Sec. 20.7. "Slot machine" refers to a type of electronic gaming~~
- 7 ~~device approved by the Indiana gaming commission for wagering under~~
- 8 ~~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 JULY 1, 2015]: Sec. 1. (a) A person holding a permit to conduct a
- 12 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 JULY 1, 2015]: Sec. 1. A person that holds a permit to conduct a horse
 15 racing meeting or a license to operate a satellite facility shall withhold:

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

23 SECTION 5. IC 4-33-2-17, AS AMENDED BY P.L.15-2011,
 24 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JULY 1, 2015]: Sec. 17. "Riverboat" means any of the following on
 26 which lawful gambling is authorized under this article:

- 27 (1) A self-propelled excursion boat located in a county described
 28 in IC 4-33-1-1(1) or IC 4-33-1-1(2) that complies with
 29 IC 4-33-6-6(a).
 30 (2) A casino located in a historic hotel district.
 31 (3) A permanently moored craft operating from a county
 32 described in IC 4-33-1-1(1) or IC 4-33-1-1(2).
 33 **(4) An inland casino operating under IC 4-33-6-24.**

34 SECTION 6. IC 4-33-4-13, AS AMENDED BY P.L.15-2011,
 35 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JULY 1, 2015]: Sec. 13. (a) This section does not apply to a riverboat:

- 37 (1) located in a historic hotel district; or
 38 (2) **described in IC 4-33-2-17(4).**
 39 (b) After consulting with the United States Army Corps of
 40 Engineers, the commission may do the following:
 41 (1) Determine the waterways that are navigable waterways for
 42 purposes of this article.



- 1 (2) Determine the navigable waterways that are suitable for the
 2 operation of riverboats under this article.
- 3 (3) Approve a plan submitted under IC 4-33-6-23 for:
 4 (A) the construction of a new permanently moored craft; or
 5 (B) the conversion of a self-propelled excursion boat into a
 6 permanently moored craft.
- 7 (c) In determining the navigable waterways on which riverboats may
 8 operate, the commission shall do the following:
- 9 (1) Obtain any required approvals from the United States Army
 10 Corps of Engineers for the operation of riverboats on those
 11 waterways.
- 12 (2) Consider the economic benefit that riverboat gambling
 13 provides to Indiana.
- 14 (3) Seek to ensure that all regions of Indiana share in the
 15 economic benefits of riverboat gambling.
- 16 SECTION 7. IC 4-33-4-21.2 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 21.2. (a) The Indiana
 18 gaming commission shall require a licensed owner or an operating
 19 agent to conspicuously display the number of the toll free telephone
 20 line described in ~~IC 4-33-12-6~~ **IC 4-33-13.5-10** in the following
 21 locations:
- 22 (1) On each admission ticket to a riverboat if tickets are issued.
 23 (2) On a poster or placard that is on display in a public area of
 24 each riverboat where gambling games are conducted.
- 25 (b) The toll free telephone line described in ~~IC 4-33-12-6~~
 26 **IC 4-33-13.5-10** must be:
- 27 (1) maintained by the division of mental health and addiction
 28 under IC 12-23-1-6; and
 29 (2) funded by the addiction services fund established by
 30 IC 12-23-2-2.
- 31 (c) The commission may adopt rules under IC 4-22-2 necessary to
 32 carry out this section.
- 33 SECTION 8. IC 4-33-5-2, AS AMENDED BY P.L.125-2006,
 34 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2015]: Sec. 2. Notwithstanding any other law, upon written
 36 request from a person, the commission shall provide the following
 37 information to the person:
- 38 (1) Except as provided in section 1.5 of this chapter, the
 39 information provided under section 1 of this chapter concerning
 40 a licensee or an applicant.
- 41 (2) The amount of the wagering tax and ~~admission~~ **supplemental**
 42 **wagering** tax paid daily to the state by a licensed owner or an



- 1 operating agent.
- 2 (3) A copy of a letter providing the reasons for the denial of an
- 3 owner's license or an operating agent's contract.
- 4 (4) A copy of a letter providing the reasons for the commission's
- 5 refusal to allow an applicant to withdraw the applicant's
- 6 application.
- 7 SECTION 9. IC 4-33-6-4 IS AMENDED TO READ AS FOLLOWS
- 8 [EFFECTIVE JULY 1, 2015]: Sec. 4. (a) In determining whether to
- 9 grant an owner's license to an applicant, the commission shall consider
- 10 the following:
- 11 (1) The character, reputation, experience, and financial integrity
- 12 of the following:
- 13 (A) The applicant.
- 14 (B) A person that:
- 15 (i) directly or indirectly controls the applicant; or
- 16 (ii) is directly or indirectly controlled by the applicant or by
- 17 a person that directly or indirectly controls the applicant.
- 18 (2) The facilities or proposed facilities for the conduct of
- 19 riverboat gambling.
- 20 (3) The highest prospective total revenue to be collected by the
- 21 state from the conduct of riverboat gambling.
- 22 (4) The good faith affirmative action plan of each applicant to
- 23 recruit, train, and upgrade minorities in all employment
- 24 classifications.
- 25 (5) The financial ability of the applicant to purchase and maintain
- 26 adequate liability and casualty insurance.
- 27 (6) If the applicant has adequate capitalization to provide and
- 28 maintain a riverboat for the duration of the license.
- 29 (7) The extent to which the applicant exceeds or meets other
- 30 standards adopted by the commission.
- 31 (b) **This subsection does not apply to:**
- 32 **(1) a licensed owner constructing a new riverboat under**
- 33 **section 24 of this chapter; or**
- 34 **(2) a person applying for an owner's license to assume control**
- 35 **of a riverboat operating from a dock previously approved by**
- 36 **the commission.**
- 37 In an application for an owner's license, the applicant must submit to
- 38 the commission a proposed design of the riverboat and the dock. The
- 39 commission may not grant a license to an applicant if the commission
- 40 determines that it will be difficult or unlikely for the riverboat to depart
- 41 from the dock.
- 42 SECTION 10. IC 4-33-6-5 IS AMENDED TO READ AS



1 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 5. In an application for
2 an owner's license, the applicant must state:

- 3 (1) the dock at which the riverboat is based and the navigable
4 waterway on which the riverboat will operate; **or**
5 (2) **in the case of an application for an owner's license to own**
6 **and operate an inland casino under section 24 of this chapter,**
7 **the site of the inland casino.**

8 SECTION 11. IC 4-33-6-6, AS AMENDED BY P.L.15-2011,
9 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
10 JULY 1, 2015]: Sec. 6. (a) Except as provided in subsection (c) **or (d)**,
11 a riverboat that operates in a county described in IC 4-33-1-1(1) or
12 IC 4-33-1-1(2) must:

- 13 (1) have either:
14 (A) a valid certificate of inspection from the United States
15 Coast Guard for the carrying of at least five hundred (500)
16 passengers; or
17 (B) a valid certificate of compliance with marine structural and
18 life safety standards determined by the commission; and
19 (2) be at least one hundred fifty (150) feet in length.

20 (b) This subsection applies only to a riverboat that operates on the
21 Ohio River. A riverboat must replicate, as nearly as possible, historic
22 Indiana steamboat passenger vessels of the nineteenth century.
23 However, steam propulsion or overnight lodging facilities are not
24 required under this subsection.

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

29 **(d) A riverboat constructed under section 24 of this chapter**
30 **must comply with all applicable building codes and any safety**
31 **requirements imposed by the commission.**

32 SECTION 12. IC 4-33-6-10 IS AMENDED TO READ AS
33 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 10. (a) An owner's
34 license issued under this chapter permits the holder to own and operate
35 one (1) riverboat and equipment for each license.

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

39 (c) **Except as provided in subsections (d) and (e)**, an owner's
40 license issued under this chapter must specify the place where the
41 riverboat must operate and dock. ~~However,~~

42 (d) The commission may permit ~~the~~ a riverboat to dock at a



1 temporary dock in the applicable city for a specific period of time not
2 to exceed one (1) year after the owner's license is issued.

3 **(e) An owner's license issued with respect to a riverboat**
4 **constructed under section 24 of this chapter must specify the site**
5 **of the riverboat.**

6 ~~(e)~~ **(f)** An owner's initial license expires five (5) years after the
7 effective date of the license.

8 SECTION 13. IC 4-33-6-24 IS ADDED TO THE INDIANA CODE
9 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
10 1, 2015]: **Sec. 24. (a) For purposes of this section, property is**
11 **considered to be adjacent to a riverboat dock site even if it is**
12 **separated from the dock site by a public road.**

13 **(b) A licensed owner may relocate the licensed owner's gaming**
14 **operations from a docked riverboat to an inland casino if the**
15 **following conditions are met:**

16 **(1) The casino is located on property adjacent to the dock site**
17 **of the licensed owner's riverboat.**

18 **(2) The casino complies with all applicable building codes and**
19 **any safety requirements imposed by the commission.**

20 **(c) A licensed owner may not simultaneously conduct gaming**
21 **operations at an inland casino and a docked riverboat.**

22 **(d) A licensed owner is not required to obtain the commission's**
23 **approval before relocating the licensed owner's gaming operations**
24 **under this section. The commission may not impose a fee for the**
25 **privilege of relocating a gaming operation under this section.**

26 SECTION 14. IC 4-33-6.5-5, AS AMENDED BY P.L.234-2007,
27 SECTION 278, IS AMENDED TO READ AS FOLLOWS
28 [EFFECTIVE JULY 1, 2015]: **Sec. 5.** After selecting the most
29 appropriate operating agent applicant, the commission may enter into
30 an operating agent contract with the person. The operating agent
31 contract must comply with this article and include the following terms
32 and conditions:

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

38 **(2) The operating agent must post a bond as required in section 6**
39 **of this chapter.**

40 **(3) The operating agent must implement flexible scheduling.**

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



- 1 (5) The operating agent must comply with any requirements
 2 concerning the exterior design of the riverboat that are approved
 3 by the commission.
- 4 (6) Notwithstanding any law limiting the maximum length of
 5 contracts:
 6 (A) the initial term of the contract may not exceed twenty (20)
 7 years; and
 8 (B) any renewal or extension period permitted under the
 9 contract may not exceed twenty (20) years.
- 10 (7) The operating agent must collect and remit all taxes under
 11 ~~IC 4-33-12~~ and IC 4-33-13 and **IC 4-33-13.5**.
- 12 (8) The operating agent must comply with the restrictions on the
 13 transferability of the operating agent contract under section 12 of
 14 this chapter.
- 15 SECTION 15. IC 4-33-11-2 IS AMENDED TO READ AS
 16 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 2. An appeal of a final
 17 rule or order of the commission may be commenced under IC 4-21.5 in
 18 the circuit court of the county containing the dock ~~where or site of the~~
 19 riverboat. ~~is based:~~
- 20 SECTION 16. IC 4-33-12 IS REPEALED [EFFECTIVE JULY 1,
 21 2015]. (Admission Taxes).
- 22 SECTION 17. IC 4-33-12.5-6, AS AMENDED BY P.L.205-2013,
 23 SECTION 68, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2015]: Sec. 6. (a) ~~The Lake County described in~~
 25 ~~IC 4-33-12-6(d)~~ shall distribute twenty-five percent (25%) of the
 26 ~~(1) admissions tax revenue received by the county under~~
 27 ~~IC 4-33-12-6(d)(2); and~~
 28 ~~(2) supplemental distributions received under IC 4-33-13-5;~~
 29 **supplemental wagering tax revenue received by the county under**
 30 **IC 4-33-13.5** to the eligible municipalities.
- 31 (b) The amount that shall be distributed by the county to each
 32 eligible municipality under subsection (a) is based on the eligible
 33 municipality's proportionate share of the total population of all eligible
 34 municipalities. The most current certified census information available
 35 shall be used to determine an eligible municipality's proportionate
 36 share under this subsection. The determination of proportionate shares
 37 under this subsection shall be modified under the following conditions:
- 38 (1) The certification from any decennial census completed by the
 39 United States Bureau of the Census.
- 40 (2) Submission by one (1) or more eligible municipalities of a
 41 certified special census commissioned by an eligible municipality
 42 and performed by the United States Bureau of the Census.



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

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

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

7 SECTION 18. IC 4-33-12.5-7, AS AMENDED BY P.L.205-2013,
8 SECTION 69, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9 JULY 1, 2015]: Sec. 7. The county shall make payments under this
10 chapter directly to each eligible municipality. The county shall make
11 payments to the eligible municipalities not more than thirty (30) days
12 after the county receives the quarterly distribution of ~~admission tax~~
13 ~~revenue under IC 4-33-12-6 or the supplemental distributions received~~
14 ~~under IC 4-33-13-5~~ **supplemental wagering tax revenue under**
15 **IC 4-33-13.5** from the state.

16 SECTION 19. IC 4-33-13-1, AS AMENDED BY P.L.229-2013,
17 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
18 JULY 1, 2015]: Sec. 1. (a) This section does not apply to a riverboat
19 that has implemented flexible scheduling under IC 4-33-6-21.

20 (b) Subject to section 1.5(j) of this chapter, a tax is imposed on the
21 adjusted gross receipts received from gambling games authorized under
22 this article at the rate of twenty-two and five-tenths percent (22.5%) of
23 the amount of the adjusted gross receipts.

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

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

29 (e) If the department requires taxes to be remitted under this chapter
30 through electronic funds transfer, the department may allow the
31 licensed owner to file a monthly report to reconcile the amounts
32 remitted to the department.

33 (f) The department may allow taxes remitted under this section to
34 be reported on the same form used for taxes paid under ~~IC 4-33-12-~~
35 **IC 4-33-13.5.**

36 SECTION 20. IC 4-33-13-1.5, AS AMENDED BY P.L.229-2013,
37 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
38 JULY 1, 2015]: Sec. 1.5. (a) This section applies only to a riverboat
39 that has implemented flexible scheduling under IC 4-33-6-21 or
40 IC 4-33-6.5.

41 (b) This subsection applies only to a riverboat that received at least
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) Fifteen percent (15%) 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 (c) This subsection applies only to a riverboat that received less than
 33 seventy-five million dollars (\$75,000,000) of adjusted gross receipts
 34 during the preceding state fiscal year. A graduated tax is imposed on
 35 the adjusted gross receipts received from gambling games authorized
 36 under this article as follows:

37 (1) Five percent (5%) of the first twenty-five million dollars
 38 (\$25,000,000) of adjusted gross receipts received during the
 39 period beginning July 1 of each year and ending June 30 of the
 40 following year.

41 (2) Twenty percent (20%) of the adjusted gross receipts in excess
 42 of twenty-five million dollars (\$25,000,000) but not exceeding



- 1 fifty million dollars (\$50,000,000) received during the period
 2 beginning July 1 of each year and ending June 30 of the following
 3 year.
- 4 (3) Twenty-five percent (25%) of the adjusted gross receipts in
 5 excess of fifty million dollars (\$50,000,000) but not exceeding
 6 seventy-five million dollars (\$75,000,000) received during the
 7 period beginning July 1 of each year and ending June 30 of the
 8 following year.
- 9 (4) Thirty percent (30%) of the adjusted gross receipts in excess
 10 of seventy-five million dollars (\$75,000,000) but not exceeding
 11 one hundred fifty million dollars (\$150,000,000) received during
 12 the period beginning July 1 of each year and ending June 30 of
 13 the following year.
- 14 (5) Thirty-five percent (35%) of all adjusted gross receipts in
 15 excess of one hundred fifty million dollars (\$150,000,000) but not
 16 exceeding six hundred million dollars (\$600,000,000) received
 17 during the period beginning July 1 of each year and ending June
 18 30 of the following year.
- 19 (6) Forty percent (40%) of all adjusted gross receipts exceeding
 20 six hundred million dollars (\$600,000,000) received during the
 21 period beginning July 1 of each year and ending June 30 of the
 22 following year.
- 23 (d) The licensed owner or operating agent of a riverboat taxed under
 24 subsection (c) shall pay an additional tax of two million five hundred
 25 thousand dollars (\$2,500,000) in any state fiscal year in which the
 26 riverboat's adjusted gross receipts exceed seventy-five million dollars
 27 (\$75,000,000). The additional tax imposed under this subsection is due
 28 before July 1 of the following state fiscal year.
- 29 (e) The licensed owner or operating agent shall remit the tax
 30 imposed by this chapter to the department before the close of the
 31 business day following the day the wagers are made.
- 32 (f) The department may require payment under this section to be
 33 made by electronic funds transfer (as defined in IC 4-8.1-2-7(f)).
- 34 (g) If the department requires taxes to be remitted under this chapter
 35 through electronic funds transfer, the department may allow the
 36 licensed owner or operating agent to file a monthly report to reconcile
 37 the amounts remitted to the department.
- 38 (h) The department may allow taxes remitted under this section to
 39 be reported on the same form used for taxes paid under ~~IC 4-33-12~~
 40 **IC 4-33-13.5**.
- 41 (i) If a riverboat implements flexible scheduling during any part of
 42 a period beginning July 1 of each year and ending June 30 of the



1 following year, the tax rate imposed on the adjusted gross receipts
 2 received while the riverboat implements flexible scheduling shall be
 3 computed as if the riverboat had engaged in flexible scheduling during
 4 the entire period beginning July 1 of each year and ending June 30 of
 5 the following year.

6 (j) If a riverboat:

7 (1) implements flexible scheduling during any part of a period
 8 beginning July 1 of each year and ending June 30 of the following
 9 year; and

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

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

15 SECTION 21. IC 4-33-13-5, AS AMENDED BY P.L.2-2014,
 16 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 JULY 1, 2015]: Sec. 5. (a) This subsection does not apply to tax
 18 revenue remitted by an operating agent operating a riverboat in a
 19 historic hotel district. After funds are appropriated under section 4 of
 20 this chapter, each month the treasurer of state shall distribute the tax
 21 revenue deposited in the state gaming fund under this chapter to the
 22 following:

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

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

29 (A) to the city that is designated as the home dock of the
 30 riverboat from which the tax revenue was collected, in the case
 31 of

32 (i) a city described in ~~IC 4-33-12-6(b)(1)(A)~~; a riverboat
 33 located in Dearborn County, Lake County, LaPorte
 34 County, Ohio County, or Vanderburgh County; or

35 (ii) a city located in a county having a population of more
 36 than four hundred thousand (400,000) but less than seven
 37 hundred thousand (700,000); or

38 (B) to the county that is designated as the home dock of the
 39 riverboat from which the tax revenue was collected, in the case
 40 of a riverboat whose home dock is ~~not in a city described in~~
 41 ~~clause (A)~~: located in Harrison County or Switzerland
 42 County.



1 (3) Subject to subsection (d), the remainder of the tax revenue
 2 remitted by each licensed owner shall be paid to the state general
 3 fund. In each state fiscal year, the treasurer of state shall make the
 4 transfer required by this subdivision not later than the last
 5 business day of the month in which the tax revenue is remitted to
 6 the state for deposit in the state gaming fund. However, if tax
 7 revenue is received by the state on the last business day in a
 8 month, the treasurer of state may transfer the tax revenue to the
 9 state general fund in the immediately following month.

10 (b) This subsection applies only to tax revenue remitted by an
 11 operating agent operating a riverboat in a historic hotel district. After
 12 funds are appropriated under section 4 of this chapter, each month the
 13 treasurer of state shall distribute the tax revenue remitted by the
 14 operating agent under this chapter as follows:

15 (1) Thirty-seven and one-half percent (37.5%) shall be paid to the
 16 state general fund.

17 (2) Nineteen percent (19%) shall be paid to the West Baden
 18 Springs historic hotel preservation and maintenance fund
 19 established by IC 36-7-11.5-11(b). However, at any time the
 20 balance in that fund exceeds twenty million dollars
 21 (\$20,000,000), the amount described in this subdivision shall be
 22 paid to the state general fund.

23 (3) Eight percent (8%) shall be paid to the Orange County
 24 development commission established under IC 36-7-11.5.

25 (4) Sixteen percent (16%) shall be paid in equal amounts to each
 26 town that is located in the county in which the riverboat is located
 27 and contains a historic hotel. The following apply to taxes
 28 received by a town under this subdivision:

29 (A) At least twenty-five percent (25%) of the taxes must be
 30 transferred to the school corporation in which the town is
 31 located.

32 (B) At least twelve and five-tenths percent (12.5%) of the
 33 taxes imposed on adjusted gross receipts received after June
 34 30, 2010, must be transferred to the Orange County
 35 development commission established by IC 36-7-11.5-3.5.

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

40 (A) Twenty-two and twenty-five hundredths percent (22.25%)
 41 shall be quarterly distributed to the county treasurer of a
 42 county having a population of more than forty thousand



- 1 (40,000) but less than forty-two thousand (42,000) for
 2 appropriation by the county fiscal body after receiving a
 3 recommendation from the county executive. The county fiscal
 4 body for the receiving county shall provide for the distribution
 5 of the money received under this clause to one (1) or more
 6 taxing units (as defined in IC 6-1.1-1-21) in the county under
 7 a formula established by the county fiscal body after receiving
 8 a recommendation from the county executive.
- 9 (B) Twenty-two and twenty-five hundredths percent (22.25%)
 10 shall be quarterly distributed to the county treasurer of a
 11 county having a population of more than ten thousand seven
 12 hundred (10,700) but less than twelve thousand (12,000) for
 13 appropriation by the county fiscal body after receiving a
 14 recommendation from the county executive. The county fiscal
 15 body for the receiving county shall provide for the distribution
 16 of the money received under this clause to one (1) or more
 17 taxing units (as defined in IC 6-1.1-1-21) in the county under
 18 a formula established by the county fiscal body after receiving
 19 a recommendation from the county executive.
- 20 (C) Fifty-five and five-tenths percent (55.5%) shall be retained
 21 by the county in which the riverboat is located for
 22 appropriation by the county fiscal body after receiving a
 23 recommendation from the county executive.
- 24 (6) Five percent (5%) shall be paid to a town having a population
 25 of more than two thousand (2,000) but less than three thousand
 26 five hundred (3,500) located in a county having a population of
 27 more than nineteen thousand five hundred (19,500) but less than
 28 twenty thousand (20,000). At least forty percent (40%) of the
 29 taxes received by a town under this subdivision must be
 30 transferred to the school corporation in which the town is located.
- 31 (7) Five percent (5%) shall be paid to a town having a population
 32 of more than three thousand five hundred (3,500) located in a
 33 county having a population of more than nineteen thousand five
 34 hundred (19,500) but less than twenty thousand (20,000). At least
 35 forty percent (40%) of the taxes received by a town under this
 36 subdivision must be transferred to the school corporation in which
 37 the town is located.
- 38 (8) Five-tenths percent (0.5%) of the taxes imposed on adjusted
 39 gross receipts received after June 30, 2010, shall be paid to the
 40 Indiana economic development corporation established by
 41 IC 5-28-3-1.
- 42 (c) For each city and county receiving money under subsection



1 (a)(2), the treasurer of state shall determine the total amount of money
 2 paid by the treasurer of state to the city or county during the state fiscal
 3 year 2002. The amount determined is the base year revenue for the city
 4 or county. The treasurer of state shall certify the base year revenue
 5 determined under this subsection to the city or county. The total
 6 amount of money distributed to a city or county under this section
 7 during a state fiscal year may not exceed the entity's base year revenue.
 8 For each state fiscal year, the treasurer of state shall pay that part of the
 9 riverboat wagering taxes that:

- 10 (1) exceeds a particular city's or county's base year revenue; and
- 11 (2) would otherwise be due to the city or county under this
 12 section;

13 to the state general fund instead of to the city or county.

14 (d) Each state fiscal year the treasurer of state shall transfer from the
 15 tax revenue remitted to the state general fund under subsection (a)(3)
 16 to the build Indiana fund an amount that when added to the following
 17 may not exceed two hundred fifty million dollars (\$250,000,000):

- 18 (1) Surplus lottery revenues under IC 4-30-17-3.
- 19 (2) Surplus revenue from the charity gaming enforcement fund
 20 under IC 4-32.2-7-7.
- 21 (3) Tax revenue from pari-mutuel wagering under IC 4-31-9-3.

22 The treasurer of state shall make transfers on a monthly basis as needed
 23 to meet the obligations of the build Indiana fund. If in any state fiscal
 24 year insufficient money is transferred to the state general fund under
 25 subsection (a)(3) to comply with this subsection, the treasurer of state
 26 shall reduce the amount transferred to the build Indiana fund to the
 27 amount available in the state general fund from the transfers under
 28 subsection (a)(3) for the state fiscal year.

29 (e) Before August 15 of each year, the treasurer of state shall
 30 distribute the wagering taxes set aside for revenue sharing under
 31 subsection (a)(1) to the county treasurer of each county that does not
 32 have a riverboat according to the ratio that the county's population
 33 bears to the total population of the counties that do not have a
 34 riverboat. Except as provided in subsection (h), the county auditor shall
 35 distribute the money received by the county under this subsection as
 36 follows:

- 37 (1) To each city located in the county according to the ratio the
 38 city's population bears to the total population of the county.
- 39 (2) To each town located in the county according to the ratio the
 40 town's population bears to the total population of the county.
- 41 (3) After the distributions required in subdivisions (1) and (2) are
 42 made, the remainder shall be retained by the county.



1 (f) Money received by a city, town, or county under subsection (e)
2 or (h) may be used for any of the following purposes:

3 (1) To reduce the property tax levy of the city, town, or county for
4 a particular year (a property tax reduction under this subdivision
5 does not reduce the maximum levy of the city, town, or county
6 under IC 6-1.1-18.5).

7 (2) For deposit in a special fund or allocation fund created under
8 IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and
9 IC 36-7-30 to provide funding for debt repayment.

10 (3) To fund sewer and water projects, including storm water
11 management projects.

12 (4) For police and fire pensions.

13 (5) To carry out any governmental purpose for which the money
14 is appropriated by the fiscal body of the city, town, or county.

15 Money used under this subdivision does not reduce the property
16 tax levy of the city, town, or county for a particular year or reduce
17 the maximum levy of the city, town, or county under
18 IC 6-1.1-18.5.

19 (g) This subsection does not apply to an entity receiving money
20 under IC 4-33-12-6(c). Before September 15 of each year, the treasurer
21 of state shall determine the total amount of money distributed to an
22 entity under IC 4-33-12-6 during the preceding state fiscal year. If the
23 treasurer of state determines that the total amount of money distributed
24 to an entity under IC 4-33-12-6 during the preceding state fiscal year
25 was less than the entity's base year revenue (as determined under
26 IC 4-33-12-6), the treasurer of state shall make a supplemental
27 distribution to the entity from taxes collected under this chapter and
28 deposited into the state general fund. Except as provided in subsection
29 (i), the amount of an entity's supplemental distribution is equal to:

30 (1) the entity's base year revenue (as determined under
31 IC 4-33-12-6); minus

32 (2) the sum of:

33 (A) the total amount of money distributed to the entity during
34 the preceding state fiscal year under IC 4-33-12-6; plus

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

36 (h) (g) This subsection applies only to a county containing a
37 consolidated city. The county auditor shall distribute the money
38 received by the county under subsection (e) as follows:

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

42 (2) To each town located in the county according to the ratio that



1 the town's population bears to the total population of the county.

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

5 (i) This subsection applies to a supplemental distribution made after
6 June 30, 2013. The maximum amount of money that may be distributed
7 under subsection (g) in a state fiscal year is forty-eight million dollars
8 (\$48,000,000). If the total amount determined under subsection (g)
9 exceeds forty-eight million dollars (\$48,000,000), the amount
10 distributed to an entity under subsection (g) must be reduced according
11 to the ratio that the amount distributed to the entity under IC 4-33-12-6
12 bears to the total amount distributed under IC 4-33-12-6 to all entities
13 receiving a supplemental distribution.

14 SECTION 22. IC 4-33-13.5 IS ADDED TO THE INDIANA CODE
15 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
16 JULY 1, 2015]:

17 **Chapter 13.5. Supplemental Wagering Tax**

18 **Sec. 1. This chapter applies to the adjusted gross receipts**
19 **received from wagering on gambling games after June 30, 2015.**

20 **Sec. 2. A supplemental wagering tax is imposed on the adjusted**
21 **gross receipts received from gambling games authorized under this**
22 **article at the rate of two and five-tenths percent (2.5%) of the**
23 **amount of the adjusted gross receipts.**

24 **Sec. 3. (a) The licensed owner shall remit the tax imposed by this**
25 **chapter to the department before the close of the business day**
26 **following the day the wagers are made.**

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

29 **(c) If the department requires taxes to be remitted under this**
30 **chapter through electronic funds transfer, the department may**
31 **allow the licensed owner to file a monthly report to reconcile the**
32 **amounts remitted to the department.**

33 **(d) The department may allow taxes remitted under this section**
34 **to be reported on the same form used for taxes paid under**
35 **IC 4-33-13.**

36 **Sec. 4. The department shall deposit tax revenue collected under**
37 **this chapter in the state gaming fund.**

38 **Sec. 5. (a) This section applies to a riverboat located in LaPorte**
39 **County or a county that is adjacent to the Ohio River.**

40 **(b) Subject to section 13 of this chapter, the auditor of state shall**
41 **quarterly pay the following amounts of the supplemental wagering**
42 **tax remitted by a licensed owner:**



- 1 **(1) Thirty-three and thirty-three hundredths percent**
 2 **(33.33%) to the city in which the riverboat is located if the**
 3 **city is located in Dearborn County, LaPorte County, Ohio**
 4 **County, or Vanderburgh County.**
 5 **(2) Thirty-three and thirty-three hundredths percent**
 6 **(33.33%) to the county in which the riverboat is located.**
 7 **(3) This subdivision applies only to a riverboat that is located**
 8 **in Harrison County or Switzerland County. Thirty-three and**
 9 **thirty-three hundredths percent (33.33%) to the county in**
 10 **which the riverboat is located. Amounts paid to the county**
 11 **under this subdivision are in addition to the amounts paid**
 12 **under subdivision (2).**
 13 **(4) Three and thirty-four hundredths percent (3.34%) to the**
 14 **county convention and visitors bureau or promotion fund for**
 15 **the county in which the riverboat is located.**
 16 **(5) Five percent (5%) to the state fair commission.**
 17 **(6) Three and thirty-four hundredths percent (3.34%) to the**
 18 **division of mental health and addiction.**
 19 **(7) Twenty-one and sixty-six hundredths percent (21.66%) to**
 20 **the state general fund.**

21 **Sec. 6. (a) This section applies to a riverboat located in Lake**
 22 **County.**

23 **(b) Subject to section 13 of this chapter and IC 6-3.1-20-7, the**
 24 **auditor of state shall quarterly pay the following amounts of the**
 25 **supplemental wagering tax remitted by a licensed owner:**

- 26 **(1) Thirty-three and thirty-three hundredths percent**
 27 **(33.33%) to the city in which the riverboat is located.**
 28 **(2) Thirty-three and thirty-three hundredths percent**
 29 **(33.33%) to the county.**
 30 **(3) Three percent (3%) to the county convention and visitors**
 31 **bureau or promotion fund.**
 32 **(4) Thirty-four hundredths percent (0.34%) to the northwest**
 33 **Indiana law enforcement training center.**
 34 **(5) Five percent (5%) to the state fair commission.**
 35 **(6) Three and thirty-four hundredths percent (3.34%) to the**
 36 **division of mental health and addiction.**
 37 **(7) Twenty-one and sixty-six hundredths percent (21.66%) to**
 38 **the state general fund.**

39 **Sec. 7. (a) This section applies to a riverboat located in Orange**
 40 **County.**

41 **(b) The auditor of state shall quarterly pay the following**
 42 **amounts of the supplemental wagering tax remitted by the**



- 1 operating agent:
- 2 (1) Twenty-nine and thirty-three hundredths percent
- 3 (29.33%) to the county treasurer of Orange County. The
- 4 county treasurer shall distribute the money received under
- 5 this subdivision as follows:
- 6 (A) Twenty-two and seventy-five hundredths percent
- 7 (22.75%) to the county treasurer of Dubois County.
- 8 (B) Twenty-two and seventy-five hundredths percent
- 9 (22.75%) to the county treasurer of Crawford County.
- 10 (C) Fifty-four and five-tenths percent (54.5%) to be
- 11 retained by the county treasurer of Orange County for
- 12 appropriation by the county fiscal body after receiving a
- 13 recommendation from the county executive.
- 14 (2) Six and sixty-seven hundredths percent (6.67%) to the
- 15 fiscal officer of the town of Orleans. At least twenty percent
- 16 (20%) of the taxes received by the town under this subdivision
- 17 must be transferred to Orleans Community Schools.
- 18 (3) Six and sixty-seven hundredths percent (6.67%) to the
- 19 fiscal officer of the town of Paoli. At least twenty percent
- 20 (20%) of the taxes received by the town under this subdivision
- 21 must be transferred to the Paoli Community School
- 22 Corporation.
- 23 (4) Twenty-six and sixty-seven hundredths percent (26.67%)
- 24 to be paid in equal amounts to the fiscal officers of the towns
- 25 of French Lick and West Baden Springs. At least twenty
- 26 percent (20%) of the taxes received by a town under this
- 27 subdivision must be transferred to the Springs Valley
- 28 Community School Corporation.
- 29 (5) Thirty and sixty-six hundredths percent (30.66%) to the
- 30 Indiana economic development corporation.
- 31 (c) The county fiscal body for Dubois County shall provide for
- 32 the distribution of the money received under subsection (b)(1)(A)
- 33 to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the
- 34 county under a formula established by the county fiscal body after
- 35 receiving a recommendation from the county executive.
- 36 (d) The county fiscal body for Crawford County shall provide
- 37 for the distribution of the money received under subsection
- 38 (b)(1)(B) to one (1) or more taxing units (as defined in
- 39 IC 6-1.1-1-21) in the county under a formula established by the
- 40 county fiscal body after receiving a recommendation from the
- 41 county executive.
- 42 (e) Money received by the Indiana economic development



1 corporation under subsection (b)(5) must be used by the
 2 corporation for the development and implementation of a regional
 3 economic development strategy to assist the residents of Orange
 4 County and residents of contiguous counties in improving their
 5 quality of life and to help promote successful and sustainable
 6 communities. The regional economic development strategy must
 7 include goals concerning the following issues:

- 8 (1) Job creation and retention.
- 9 (2) Infrastructure, including water, wastewater, and storm
 10 water infrastructure needs.
- 11 (3) Housing.
- 12 (4) Workforce training.
- 13 (5) Health care.
- 14 (6) Local planning.
- 15 (7) Land use.
- 16 (8) Assistance to regional economic development groups.
- 17 (9) Other regional development issues as determined by the
 18 Indiana economic development corporation.

19 **Sec. 8. (a) Money paid to a unit of local government under this**
 20 **chapter:**

- 21 (1) must be paid to the fiscal officer of the unit and may be
 22 deposited in the unit's general fund or riverboat fund
 23 established under IC 36-1-8-9, or both;
- 24 (2) may not be used to reduce the unit's maximum or actual
 25 levy under IC 6-1.1-18.5; and
- 26 (3) may be used for any legal or corporate purpose of the unit,
 27 including the pledge of money to bonds, leases, or other
 28 obligations under IC 5-1-14-4.

29 (b) This chapter does not prohibit the city or county containing
 30 the dock or site of a riverboat from entering into agreements with
 31 other units of local government in Indiana or in other states to
 32 share the city's or county's part of the tax revenue received under
 33 this chapter.

34 **Sec. 9. Money received under this chapter by the state fair**
 35 **commission may be used in any activity that the commission is**
 36 **authorized to carry out under IC 15-13-3.**

37 **Sec. 10. (a) The division of mental health and addiction shall**
 38 **allocate at least twenty-five percent (25%) of the funds derived**
 39 **from the supplemental wagering tax to the prevention and**
 40 **treatment of compulsive gambling.**

41 (b) Money received by the division of mental health and
 42 addiction under this chapter:



- 1 **(1) is annually appropriated to the division of mental health**
- 2 **and addiction;**
- 3 **(2) shall be distributed to the division of mental health and**
- 4 **addiction at times during each state fiscal year determined by**
- 5 **the budget agency; and**
- 6 **(3) shall be used by the division of mental health and addiction**
- 7 **for programs and facilities for the prevention and treatment**
- 8 **of addictions to drugs, alcohol, and compulsive gambling,**
- 9 **including the creation and maintenance of a toll free**
- 10 **telephone line to provide the public with information about**
- 11 **these addictions.**

12 **Sec. 11. Money received under this chapter by a county**
 13 **convention and visitor bureau or promotion fund must be:**

- 14 **(1) deposited in:**
 - 15 **(A) the county convention and visitor promotion fund; or**
 - 16 **(B) the county's general fund if the county does not have a**
 - 17 **convention and visitor promotion fund; and**
- 18 **(2) used only for the tourism promotion, advertising, and**
- 19 **economic development activities of the county and**
- 20 **community.**

21 SECTION 23. IC 4-33-14-9 IS AMENDED TO READ AS
 22 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 9. (a) This section
 23 applies to a person holding an owner's licenses for riverboats operated
 24 from a city described under IC 4-33-6-1(a)(1) through
 25 IC 4-33-6-1(a)(3).

26 (b) The commission shall require persons holding owner's licenses
 27 to adopt policies concerning the preferential hiring of residents of the
 28 city in which the riverboat ~~does~~ **is located** for riverboat jobs.

29 SECTION 24. IC 4-33-21-7, AS AMENDED BY P.L.229-2013,
 30 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JULY 1, 2015]: Sec. 7. (a) A trustee acting under the authority of this
 32 chapter must fulfill the trustee's duties as a fiduciary for the owner of
 33 the riverboat. In addition, the trustee shall consider the effect of the
 34 trustee's actions upon:

- 35 (1) the amount of taxes remitted by the trustee under ~~IC 4-33-12~~
 36 ~~and IC 4-33-13~~ **and IC 4-33-13.5;**
- 37 (2) the city and county in which the riverboat is located;
- 38 (3) the riverboat's employees; and
- 39 (4) the creditors of the owner of the riverboat.

40 (b) In balancing the interests described in subsection (a), a trustee
 41 shall conduct gambling operations on the riverboat in a manner that
 42 enhances the credibility and integrity of riverboat gambling in Indiana



1 while minimizing disruptions to tax revenues, incentive payments,
2 employment, and credit obligations.

3 SECTION 25. IC 4-35-2-5, AS AMENDED BY P.L.229-2013,
4 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2015]: Sec. 5. "Gambling game" means **either any** of the
6 following:

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

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

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

13 SECTION 26. IC 4-35-2-10.5 IS ADDED TO THE INDIANA
14 CODE AS A NEW SECTION TO READ AS FOLLOWS
15 [EFFECTIVE JULY 1, 2015]: Sec. 10.5. "**Table game**" means an
16 **apparatus used to gamble upon, including the following:**

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

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

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

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

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

22 SECTION 27. IC 4-35-3-1, AS ADDED BY P.L.233-2007,
23 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
24 JULY 1, 2015]: Sec. 1. All shipments of **gambling devices, including**
25 slot machines, to licensees in Indiana, the registering, recording, and
26 labeling of which have been completed by the manufacturer or dealer
27 in accordance with 15 U.S.C. 1171 through 15 U.S.C. 1178, are legal
28 shipments of gambling devices into Indiana.

29 SECTION 28. IC 4-35-4-2, AS AMENDED BY P.L.142-2009,
30 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
31 JULY 1, 2015]: Sec. 2. (a) The commission shall do the following:

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

34 (A) The credibility and integrity of gambling games authorized
35 under this article.

36 (B) The regulatory process provided in this article.

37 (2) Conduct all hearings concerning civil violations of this article.

38 (3) Provide for the establishment and collection of license fees
39 imposed under this article, and deposit the license fees in the state
40 general fund.

41 (4) Levy and collect penalties for noncriminal violations of this
42 article and deposit the penalties in the state general fund.



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



1 the program or extend credit to the person in any manner.
 2 However, the voluntary exclusion program does not preclude an
 3 owner from seeking the payment of a debt accrued by a person
 4 before entering the program.

5 SECTION 29. IC 4-35-4-7, AS AMENDED BY P.L.229-2013,
 6 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2015]: Sec. 7. (a) The commission shall adopt standards for
 8 the licensing of the following:

9 (1) Persons regulated under this article.

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

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

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

14 SECTION 30. IC 4-35-4-12, AS ADDED BY P.L.233-2007,
 15 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JULY 1, 2015]: Sec. 12. (a) The commission shall require a licensee to
 17 conspicuously display the number of the toll free telephone line
 18 described in ~~IC 4-33-12-6~~ **IC 4-33-13.5-10** in the following locations:

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

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

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

26 SECTION 31. IC 4-35-4-14, AS ADDED BY P.L.142-2009,
 27 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 JULY 1, 2015]: Sec. 14. (a) The commission may appoint a temporary
 29 trustee for a particular ~~slot machine gambling game~~ facility at a
 30 racetrack if the commission makes the following findings:

31 (1) That circumstances requiring a trustee to assume control of
 32 the ~~slot machine gambling game~~ facility are likely to occur.

33 (2) That the commission has not approved a power of attorney
 34 identifying any other person to serve as the trustee for the ~~slot~~
 35 ~~machine gambling game~~ facility.

36 (3) That there is not enough time to consider and approve a power
 37 of attorney with respect to the ~~slot machine gambling game~~
 38 facility before the circumstances found likely to occur under
 39 subdivision (1) will occur.

40 (b) A person appointed under this section must be qualified to
 41 perform any duty described in this section or IC 4-35-12.

42 (c) A trustee appointed by the commission under this section shall



1 serve until any of the following occur:

2 (1) The commission adopts a resolution under IC 4-35-12-3
3 authorizing a trustee appointed in an approved power of attorney
4 submitted by the permit holder to conduct gambling games under
5 IC 4-35-12.

6 (2) The commission revokes the trustee's authority to conduct
7 gambling games as provided by IC 4-35-12-12.

8 (3) A new permit holder assumes control of the racetrack, ~~slot~~
9 **machine gambling game** facility, and related properties.

10 (d) A trustee appointed by the commission under this section shall
11 exercise the trustee's powers in accordance with:

12 (1) the model power of attorney established by the executive
13 director under section 13.2 of this chapter; and

14 (2) IC 4-35-12.

15 SECTION 32. IC 4-35-5-2, AS ADDED BY P.L.233-2007,
16 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
17 JULY 1, 2015]: Sec. 2. (a) Before issuing a license to a person under
18 this chapter, the commission shall subject the person to a background
19 investigation similar to a background investigation required for an
20 applicant for a riverboat owner's license under IC 4-33-6.

21 (b) Before the commission may issue a license to a person under this
22 chapter, the person must submit to the commission for the
23 commission's approval the physical layout of the person's proposed ~~slot~~
24 **machines gambling games** and the facilities that will contain the
25 proposed ~~slot machines~~ **gambling games**. The facilities that will
26 contain the ~~slot machines~~ **gambling games** must be connected to the
27 licensee's racetrack facilities.

28 SECTION 33. IC 4-35-6-1, AS AMENDED BY P.L.229-2013,
29 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 JULY 1, 2015]: Sec. 1. A person may not:

31 (1) sell;

32 (2) lease; or

33 (3) contract to sell or lease;

34 a slot machine, **table game**, limited mobile gaming system, or mobile
35 gaming device to a licensee unless the person holds a supplier's license
36 originally issued under IC 4-33-7-1 or renewed under IC 4-33-7-8.

37 SECTION 34. IC 4-35-7-1, AS ADDED BY P.L.233-2007,
38 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
39 JULY 1, 2015]: Sec. 1. Gambling games authorized under this article
40 may not be conducted anywhere other than a ~~slot machine~~ **gambling**
41 **game** facility located at a racetrack.

42 SECTION 35. IC 4-35-7-1.5, AS ADDED BY P.L.229-2013,



1 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 JULY 1, 2015]: Sec. 1.5. (a) A licensee may request approval from the
3 commission to use a limited mobile gaming system in the gambling
4 operations of the licensee.

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

11 SECTION 36. IC 4-35-7-2, AS ADDED BY P.L.233-2007,
12 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
13 JULY 1, 2015]: Sec. 2. (a) A person who is less than twenty-one (21)
14 years of age may not wager ~~on a slot machine:~~ **under this article.**

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

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

24 SECTION 37. IC 4-35-7-4, AS ADDED BY P.L.233-2007,
25 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
26 JULY 1, 2015]: Sec. 4. The following may inspect a licensee's ~~slot~~
27 ~~machine~~ **gambling game** facility at any time to determine if this article
28 is being violated:

29 (1) Employees of the commission.

30 (2) Officers of the state police department.

31 SECTION 38. IC 4-35-7-5, AS ADDED BY P.L.233-2007,
32 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
33 JULY 1, 2015]: Sec. 5. Employees of the commission have the right to
34 be present in a licensee's ~~slot machine~~ **gambling game** facility.

35 SECTION 39. IC 4-35-7-6, AS AMENDED BY P.L.229-2013,
36 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
37 JULY 1, 2015]: Sec. 6. ~~A slot machine~~ **Gambling equipment and**
38 **supplies customarily used in conducting gambling games** may be
39 purchased or leased only from a supplier licensed under IC 4-33-7.

40 SECTION 40. IC 4-35-7-7, AS ADDED BY P.L.233-2007,
41 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
42 JULY 1, 2015]: Sec. 7. Except as provided in ~~section~~ **sections 14 and**



1 **19** of this chapter, slot machine wagering is the only form of wagering
2 permitted in a licensee's slot machine facility.

3 SECTION 41. IC 4-35-7-8, AS ADDED BY P.L.233-2007,
4 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2015]: Sec. 8. Wagers may be received only from a person
6 present in a licensee's ~~slot machine~~ **gambling game** facility. A person
7 present in a licensee's ~~slot machine~~ **gambling game** facility may not
8 place or attempt to place a wager on behalf of a person who is not
9 present in the licensee's ~~slot machine~~ **gambling game** facility.

10 SECTION 42. IC 4-35-7-9, AS AMENDED BY P.L.229-2013,
11 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
12 JULY 1, 2015]: Sec. 9. (a) A patron may make a ~~slot machine~~
13 **gambling game** wager at a racetrack only by means of:

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

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

19 (c) All winnings and payoffs from a ~~slot machine~~ **gambling game**
20 at a racetrack:

- 21 (1) ~~shall must~~ be made in **chips**, tokens, electronic cards, paper
22 tickets, or other evidence of winnings and payoffs approved by
23 the commission; and
24 (2) may not be made in money or other negotiable currency.

25 SECTION 43. IC 4-35-7-10, AS ADDED BY P.L.233-2007,
26 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
27 JULY 1, 2015]: Sec. 10. A **chip, a** token, or an electronic card
28 described in section 9 of this chapter may be used by a patron while the
29 patron is present at the racetrack only to make a wager on a ~~slot~~
30 **machine gambling game** authorized under this article.

31 SECTION 44. IC 4-35-7-19 IS ADDED TO THE INDIANA CODE
32 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE JULY
33 1, 2015]: **Sec. 19. (a) A licensee may submit a plan to the**
34 **commission for conducting wagering on table games at the**
35 **licensee's gambling game facility. A licensee must submit a table**
36 **game plan before the date designated by the commission. Upon**
37 **receipt of an appropriate plan, the commission shall authorize**
38 **wagering on table games at the licensee's gambling game facility.**
39 **Except as provided in subsection (b), a licensee may not install**
40 **more table game positions than the number of positions proposed**
41 **in the table game plan submitted to the commission.**

42 (b) A licensee may install additional table game positions with



1 **the approval of the commission.**

2 SECTION 45. IC 4-35-8-1, AS AMENDED BY P.L.210-2013,
3 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2015]: Sec. 1. (a) A graduated slot machine wagering tax is
5 imposed as follows on ninety-nine percent (99%) of the adjusted gross
6 receipts received after June 30, 2012, and before July 1, 2013, and on
7 ninety-one and five-tenths percent (91.5%) of the adjusted gross
8 receipts received after June 30, 2013, from wagering on **gambling**
9 **games slot machines** authorized by this article:

10 (1) Twenty-five percent (25%) of the first one hundred million
11 dollars (\$100,000,000) of adjusted gross receipts received during
12 the period beginning July 1 of each year and ending June 30 of
13 the following year.

14 (2) Thirty percent (30%) of the adjusted gross receipts in excess
15 of one hundred million dollars (\$100,000,000) but not exceeding
16 two hundred million dollars (\$200,000,000) received during the
17 period beginning July 1 of each year and ending June 30 of the
18 following year.

19 (3) Thirty-five percent (35%) of the adjusted gross receipts in
20 excess of two hundred million dollars (\$200,000,000) received
21 during the period beginning July 1 of each year and ending June
22 30 of the following year.

23 (b) A licensee shall remit the tax imposed by this section to the
24 department before the close of the business day following the day the
25 wagers are made.

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

28 (d) If the department requires taxes to be remitted under this chapter
29 through electronic funds transfer, the department may allow the
30 licensee to file a monthly report to reconcile the amounts remitted to
31 the department.

32 (e) The payment of the tax under this section must be on a form
33 prescribed by the department.

34 SECTION 46. IC 4-35-8.1 IS ADDED TO THE INDIANA CODE
35 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
36 JULY 1, 2015]:

37 **Chapter 8.1. Taxation of Table Game Wagering**

38 **Sec. 1. A graduated tax is imposed on the adjusted gross receipts**
39 **received from table games authorized under this article as follows:**

40 **(1) Fifteen percent (15%) of the first twenty-five million**
41 **dollars (\$25,000,000) of adjusted gross receipts received**
42 **during the period beginning July 1 of each year and ending**



1 **June 30 of the following year.**
2 **(2) Twenty percent (20%) of the adjusted gross receipts**
3 **exceeding twenty-five million dollars (\$25,000,000) but not**
4 **exceeding fifty million dollars (\$50,000,000) received during**
5 **the period beginning July 1 of each year and ending June 30**
6 **of the following year.**
7 **(3) Twenty-five percent (25%) of the adjusted gross receipts**
8 **exceeding fifty million dollars (\$50,000,000) but not exceeding**
9 **seventy-five million dollars (\$75,000,000) received during the**
10 **period beginning July 1 of each year and ending June 30 of**
11 **the following year.**
12 **(4) Thirty percent (30%) of the adjusted gross receipts**
13 **exceeding seventy-five million dollars (\$75,000,000) but not**
14 **exceeding one hundred fifty million dollars (\$150,000,000)**
15 **received during the period beginning July 1 of each year and**
16 **ending June 30 of the following year.**
17 **(5) Thirty-five percent (35%) of all adjusted gross receipts**
18 **exceeding one hundred fifty million dollars (\$150,000,000) but**
19 **not exceeding six hundred million dollars (\$600,000,000)**
20 **received during the period beginning July 1 of each year and**
21 **ending June 30 of the following year.**
22 **(6) Forty percent (40%) of all adjusted gross receipts**
23 **exceeding six hundred million dollars (\$600,000,000) received**
24 **during the period beginning July 1 of each year and ending**
25 **June 30 of the following year.**
26 **Sec. 2. A licensee shall remit the tax imposed by this chapter to**
27 **the department before the close of the business day following the**
28 **day the wagers are made.**
29 **Sec. 3. (a) The department may require payment under this**
30 **section to be made by electronic funds transfer (as defined in**
31 **IC 4-8.1-2-7(f)).**
32 **(b) If the department requires taxes to be remitted under this**
33 **chapter through electronic funds transfer, the department may**
34 **allow the licensee to file a monthly report to reconcile the amounts**
35 **remitted to the department.**
36 **Sec. 4. A licensee shall pay the tax imposed by this section on a**
37 **form prescribed by the department.**
38 **Sec. 5. The department shall deposit tax revenue collected under**
39 **section 1 of this chapter in the state general fund.**
40 **SECTION 47. IC 4-35-8.5-1, AS ADDED BY P.L.233-2007,**
41 **SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE**
42 **JULY 1, 2015]: Sec. 1. (a) Before the fifteenth day of each month, a**



1 licensee that offers **slot machine gambling game** wagering under this
 2 article shall pay to the commission a county **slot machine gambling**
 3 **game** wagering fee equal to three percent (3%) of the adjusted gross
 4 receipts received from **slot machine gambling game** wagering during
 5 the previous month at the licensee's racetrack. However, a licensee is
 6 not required to pay more than eight million dollars (\$8,000,000) of
 7 county **slot machine gambling game** wagering fees under this section
 8 in any state fiscal year.

9 (b) The commission shall deposit the county **slot machine gambling**
 10 **game** wagering fee received by the commission into a separate account
 11 within the state general fund.

12 SECTION 48. IC 4-35-8.5-2, AS ADDED BY P.L.233-2007,
 13 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2015]: Sec. 2. Before the fifteenth day of each month, the
 15 treasurer of state shall distribute any county **slot machine gambling**
 16 **game** wagering fees received from a licensee during the previous
 17 month to the county auditor of the county in which the licensee's
 18 racetrack is located.

19 SECTION 49. IC 4-35-8.5-3, AS ADDED BY P.L.233-2007,
 20 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 21 JULY 1, 2015]: Sec. 3. The auditor of each county receiving a
 22 distribution of county **slot machine gambling game** wagering fees
 23 under section 2 of this chapter shall distribute the county **slot machine**
 24 **gambling game** wagering fees as follows:

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

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

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

31 SECTION 50. IC 4-35-8.7-2, AS AMENDED BY P.L.142-2009,
 32 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2015]: Sec. 2. A licensee that offers **slot machine** wagering **on**
 34 **gambling games** under this article shall annually pay to the Indiana
 35 horse racing commission a gaming integrity fee equal to two hundred
 36 fifty thousand dollars (\$250,000) for each racetrack at which the
 37 licensee offers **slot machine** wagering **on gambling games**. The
 38 Indiana horse racing commission shall deposit gaming integrity fees in
 39 the fund.

40 SECTION 51. IC 4-35-8.8-3, AS ADDED BY P.L.233-2007,
 41 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 42 JULY 1, 2015]: Sec. 3. The division may use problem gambling fees



1 paid to the division under this chapter only for the prevention and
 2 treatment of compulsive gambling that is related to ~~slot machine~~
 3 ~~wagering and other~~ gambling allowed under **this article and IC 4-33.**

4 SECTION 52. IC 4-35-8.8-4, AS ADDED BY P.L.233-2007,
 5 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2015]: Sec. 4. The problem gambling fees used by the division
 7 under this chapter for the prevention and treatment of compulsive
 8 gambling are in addition to any ~~admissions~~ **riverboat supplemental**
 9 **wagering** tax revenue allocated by the division under ~~IC 4-33-12-6~~
 10 **IC 4-33-13.5** for the prevention and treatment of compulsive gambling.

11 SECTION 53. IC 4-35-8.9 IS REPEALED [EFFECTIVE JULY 1,
 12 2015]. (Supplemental Fees).

13 SECTION 54. IC 4-35-9-2, AS ADDED BY P.L.233-2007,
 14 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 15 JULY 1, 2015]: Sec. 2. A person who knowingly or intentionally aids,
 16 induces, or causes a person who is:

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

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

21 SECTION 55. IC 4-35-9-3.5, AS ADDED BY P.L.158-2013,
 22 SECTION 75, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 23 JULY 1, 2015]: Sec. 3.5. (a) A person who:

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

27 commits a Class C infraction.

28 (b) A person who:

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

33 commits a Class C infraction.

34 SECTION 56. IC 4-35-9-4, AS ADDED BY P.L.233-2007,
 35 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JULY 1, 2015]: Sec. 4. A person who knowingly or intentionally:

- 37 (1) makes a false statement on an application submitted under this
 38 article;
- 39 (2) conducts a gambling game in a manner other than the manner
 40 required under this article; or
- 41 (3) wagers or accepts a wager at a location other than a licensee's
 42 **slot machine gambling game** facility;



1 commits a Class A misdemeanor.

2 SECTION 57. IC 4-35-11-1, AS ADDED BY P.L.233-2007,
3 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2015]: Sec. 1. This chapter applies to persons holding a permit
5 to operate a racetrack under IC 4-31-5 at which ~~slot machines~~
6 **gambling games** are licensed under this article.

7 SECTION 58. IC 4-35-11-2, AS ADDED BY P.L.233-2007,
8 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9 JULY 1, 2015]: Sec. 2. The general assembly declares that it is
10 essential for minority and women's business enterprises to have the
11 opportunity for full participation in the racetrack industry if minority
12 and women's business enterprises are to obtain social and economic
13 parity and if the economies of the cities, towns, and counties in which
14 ~~slot machines~~ **gambling games** are operated at racetracks are to be
15 stimulated as contemplated by this article.

16 SECTION 59. IC 4-35-12-9, AS ADDED BY P.L.142-2009,
17 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
18 JULY 1, 2015]: Sec. 9. A trustee acting under the authority of this
19 chapter may conduct the operations of any hotel, restaurant, golf
20 course, or other amenity related to the racetrack's ~~slot machine~~
21 **gambling game** facility.

22 SECTION 60. IC 4-36-1-3, AS ADDED BY P.L.95-2008,
23 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
24 JULY 1, 2015]: Sec. 3. This article does not apply to the following:

- 25 (1) The Indiana state lottery established under IC 4-30.
- 26 (2) Pari-mutuel horse racing under IC 4-31.
- 27 (3) Charity gaming under IC 4-32.2.
- 28 (4) Riverboat gambling under IC 4-33.
- 29 (5) ~~Slot machine~~ Wagering **on gambling games** under IC 4-35.

30 SECTION 61. IC 6-1.1-4-31.5, AS AMENDED BY P.L.112-2012,
31 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
32 JULY 1, 2015]: Sec. 31.5. (a) As used in this section, "department"
33 refers to the department of local government finance.

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

38 (c) If the department orders a state conducted assessment or
39 reassessment in a county, the department shall assume the duties of the
40 county assessor. Notwithstanding sections 15 and 17 of this chapter, a
41 county assessor subject to an order issued under this section may not
42 assess property or have property assessed for the assessment or general



1 reassessment under section 4 of this chapter or under a county's
 2 reassessment plan prepared under section 4.2 of this chapter. Until the
 3 state conducted assessment or reassessment is completed under this
 4 section, the assessment or reassessment duties of the county assessor
 5 are limited to providing the department or a contractor of the
 6 department the support and information requested by the department
 7 or the contractor.

8 (d) Before assuming the duties of a county assessor, the department
 9 shall transmit a copy of the department's order requiring a state
 10 conducted assessment or reassessment to the county assessor, the
 11 county fiscal body, the county auditor, and the county treasurer. Notice
 12 of the department's actions must be published one (1) time in a
 13 newspaper of general circulation published in the county. The
 14 department is not required to conduct a public hearing before taking
 15 action under this section.

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

- 19 (1) data;
- 20 (2) records;
- 21 (3) maps;
- 22 (4) parcel record cards;
- 23 (5) forms;
- 24 (6) computer software systems;
- 25 (7) computer hardware systems; and
- 26 (8) other information;

27 related to the assessment or reassessment of real property in the county.
 28 The information described in this subsection must be provided at no
 29 cost to the department or the contractor of the department. A failure to
 30 provide information requested under this subsection constitutes a
 31 failure to perform a duty related to an assessment or a general
 32 reassessment under section 4 of this chapter or under a county's
 33 reassessment plan prepared under section 4.2 of this chapter and is
 34 subject to IC 6-1.1-37-2.

35 (f) The department may enter into a contract with a professional
 36 appraising firm to conduct an assessment or reassessment under this
 37 section. If a county entered into a contract with a professional
 38 appraising firm to conduct the county's assessment or reassessment
 39 before the department orders a state conducted assessment or
 40 reassessment in the county under this section, the contract:

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



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

6 (1) is subject to appeal by the taxpayer under section 31.7 of this
 7 chapter; and

8 (2) must include a statement of the taxpayer's rights under section
 9 31.7 of this chapter.

10 (h) The department shall forward a bill for services provided under
 11 a contract described in subsection (f) to the auditor of the county in
 12 which the state conducted reassessment occurs. The county shall pay
 13 the bill under the procedures prescribed by subsection (i).

14 (i) A county subject to an order issued under this section shall pay
 15 the cost of a contract described in subsection (f), without appropriation,
 16 from the county property reassessment fund. A contractor may
 17 periodically submit bills for partial payment of work performed under
 18 the contract. Notwithstanding any other law, a contractor is entitled to
 19 payment under this subsection for work performed under a contract if
 20 the contractor:

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

24 (2) obtains from the department:

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

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

28 (3) files with the county auditor:

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

30 (B) proof of the department's approval of the form and amount
 31 of the bill; and

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

34 The department's approval and certification of a bill under subdivision
 35 (2) shall be treated as conclusively resolving the merits of a contractor's
 36 claim. Upon receipt of the documentation described in subdivision (3),
 37 the county auditor shall immediately certify that the bill is true and
 38 correct without further audit and submit the claim to the county
 39 executive. The county executive shall allow the claim, in full, as
 40 approved by the department, without further examination of the merits
 41 of the claim in a regular or special session that is held not less than
 42 three (3) days and not more than seven (7) days after the date the claim



1 is certified by the county fiscal officer if the procedures in IC 5-11-10-2
 2 are used to approve the claim or the date the claim is placed on the
 3 claim docket under IC 36-2-6-4 if the procedures in IC 36-2-6-4 are
 4 used to approve the claim. Upon allowance of the claim by the county
 5 executive, the county auditor shall immediately issue a warrant or
 6 check for the full amount of the claim approved by the department.
 7 Compliance with this subsection constitutes compliance with
 8 IC 5-11-6-1, IC 5-11-10, and IC 36-2-6. The determination and
 9 payment of a claim in compliance with this subsection is not subject to
 10 remonstrance and appeal. IC 36-2-6-4(f) and IC 36-2-6-9 do not apply
 11 to a claim submitted under this subsection. IC 5-11-10-1.6(d) applies
 12 to a fiscal officer who pays a claim in compliance with this subsection.

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

- 16 (1) The commissioner of the Indiana department of
- 17 administration.
- 18 (2) The director of the budget agency.
- 19 (3) The attorney general.

20 (k) If money in the county's property reassessment fund is
 21 insufficient to pay for an assessment or reassessment conducted under
 22 this section, the department may increase the tax rate and tax levy of
 23 the county's property reassessment fund to pay the cost and expenses
 24 related to the assessment or reassessment.

25 (l) The department or the contractor of the department shall use the
 26 land values determined under section 13.6 of this chapter for a county
 27 subject to an order issued under this section to the extent that the
 28 department or the contractor finds that the land values reflect the true
 29 tax value of land, as determined under this article and the rules of the
 30 department. If the department or the contractor finds that the land
 31 values determined for the county under section 13.6 of this chapter do
 32 not reflect the true tax value of land, the department or the contractor
 33 shall determine land values for the county that reflect the true tax value
 34 of land, as determined under this article and the rules of the
 35 department. Land values determined under this subsection shall be
 36 used to the same extent as if the land values had been determined under
 37 section 13.6 of this chapter. The department or the contractor of the
 38 department shall notify the county's assessing officials of the land
 39 values determined under this subsection.

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

- 41 (1) a county auditor fails to:
- 42 (A) certify the contractor's bill;



- 1 (B) publish the contractor's claim;
 2 (C) submit the contractor's claim to the county executive; or
 3 (D) issue a warrant or check for payment of the contractor's
 4 bill;
 5 as required by subsection (i) at the county auditor's first legal
 6 opportunity to do so;
 7 (2) a county executive fails to allow the contractor's claim as
 8 legally required by subsection (i) at the county executive's first
 9 legal opportunity to do so; or
 10 (3) a person or an entity authorized to act on behalf of the county
 11 takes or fails to take an action, including failure to request an
 12 appropriation, and that action or failure to act delays or halts
 13 progress under this section for payment of the contractor's bill.
 14 (n) The department, upon receiving notice under subsection (m)
 15 from a contractor of the department, shall:
 16 (1) verify the accuracy of the contractor's assertion in the notice
 17 that:
 18 (A) a failure occurred as described in subsection (m)(1) or
 19 (m)(2); or
 20 (B) a person or an entity acted or failed to act as described in
 21 subsection (m)(3); and
 22 (2) provide to the treasurer of state the department's approval
 23 under subsection (i)(2)(A) of the contractor's bill with respect to
 24 which the contractor gave notice under subsection (m).
 25 (o) Upon receipt of the department's approval of a contractor's bill
 26 under subsection (n), the treasurer of state shall pay the contractor the
 27 amount of the bill approved by the department from money in the
 28 possession of the state that would otherwise be available for
 29 distribution to the county, including distributions of admissions taxes
 30 or wagering taxes.
 31 (p) The treasurer of state shall withhold from the money that would
 32 be distributed under ~~IC 4-33-12-6~~, IC 4-33-13-5, **IC 4-33-13.5**, or any
 33 other law to a county described in a notice provided under subsection
 34 (m) the amount of a payment made by the treasurer of state to the
 35 contractor of the department under subsection (o). Money shall be
 36 withheld from any source payable to the county.
 37 (q) Compliance with subsections (m) through (p) constitutes
 38 compliance with IC 5-11-10.
 39 (r) IC 5-11-10-1.6(d) applies to the treasurer of state with respect to
 40 the payment made in compliance with subsections (m) through (p).
 41 This subsection and subsections (m) through (p) must be interpreted
 42 liberally so that the state shall, to the extent legally valid, ensure that



1 the contractual obligations of a county subject to this section are paid.
 2 Nothing in this section shall be construed to create a debt of the state.

3 (s) The provisions of this section are severable as provided in
 4 IC 1-1-1-8(b).

5 SECTION 62. IC 6-3.1-20-7, AS AMENDED BY P.L.166-2014,
 6 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2015]: Sec. 7. (a) The department shall before July 1 of each
 8 year determine the greater of:

- 9 (1) eight million five hundred thousand dollars (\$8,500,000); or
 10 (2) the amount of credits allowed under this chapter for taxable
 11 years ending before January 1 of the year.

12 (b) Except as provided in subsection (d), one-half (1/2) of the
 13 amount determined by the department under subsection (a) shall be:

- 14 (1) deducted during the year from the riverboat ~~admissions~~
 15 **supplemental wagering** tax revenue otherwise payable to the
 16 county under ~~IC 4-33-12-6(d)(2)~~; **IC 4-33-13.5**; and
 17 (2) paid instead to the state general fund.

18 (c) Except as provided in subsection (d), one-sixth (1/6) of the
 19 amount determined by the department under subsection (a) shall be:

- 20 (1) deducted during the year from the riverboat ~~admissions~~
 21 **supplemental wagering** tax revenue otherwise payable under
 22 ~~IC 4-33-12-6(d)(1)~~ **IC 4-33-13.5** to each of the following:

- 23 (A) The largest city by population located in the county.
 24 (B) The second largest city by population located in the
 25 county.
 26 (C) The third largest city by population located in the county;
 27 and

- 28 (2) paid instead to the state general fund.

29 (d) If the amount determined by the department under subsection
 30 (a)(2) is less than eight million five hundred thousand dollars
 31 (\$8,500,000), the difference of:

- 32 (1) eight million five hundred thousand dollars (\$8,500,000);
 33 minus
 34 (2) the amount determined by the department under subsection
 35 (a)(2);

36 shall be paid to the northwest Indiana regional development authority
 37 established by IC 36-7.5-2-1 instead of the state general fund. Any
 38 amounts paid under this subsection shall be used by the northwest
 39 Indiana regional development authority only to establish or improve
 40 public mass rail transportation systems in Lake County.

41 SECTION 63. IC 6-3.1-35 IS ADDED TO THE INDIANA CODE
 42 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE



1 JANUARY 1, 2016]:

2 **Chapter 35. Indiana Gaming Investment Tax Credit**

3 **Sec. 1. As used in this chapter, "gaming facility" means the**
4 **following:**

5 (1) A riverboat.

6 (2) A facility at which gambling games may be conducted at
7 a racetrack under IC 4-35-7.

8 **Sec. 2. As used in this chapter, "licensed owner" has the**
9 **meaning set forth in IC 4-33-2-13.**

10 **Sec. 3. As used in this chapter, "operating agent" has the**
11 **meaning set forth in IC 4-33-2-14.5.**

12 **Sec. 4. As used in this chapter, "pass through entity" means:**

13 (1) a corporation that is exempt from the adjusted gross
14 income tax under IC 6-3-2-2.8(2);

15 (2) a partnership;

16 (3) a limited liability company; or

17 (4) a limited liability partnership.

18 **Sec. 5. As used in this chapter, "permit holder" means a permit**
19 **holder under IC 4-35 that has been issued a license under IC 4-35-5**
20 **to conduct gambling games at the permit holder's racetrack.**

21 **Sec. 6. As used in this chapter, "qualified capital investment"**
22 **means any capital investment that:**

23 (1) is made by a licensed owner, an operating agent, or a
24 permit holder;

25 (2) exceeds two million dollars (\$2,000,000);

26 (3) subject to section 12(d) of this chapter, is made for:

27 (A) onsite infrastructure improvements for the property on
28 which a gaming facility is located;

29 (B) construction of a gaming facility or other buildings or
30 improvements on the property on which a gaming facility
31 is located;

32 (C) rehabilitation, alteration, or major repair of a gaming
33 facility or of existing buildings or improvements on the
34 property on which a gaming facility is located; or

35 (D) installation of fixtures and equipment (other than
36 fixtures or equipment directly related to gaming) in a
37 gaming facility or in another building or improvements on
38 the property on which a gaming facility is located; and

39 (4) is made after December 31, 2015, and before January 1,
40 2021; and

41 (5) is approved by the Indiana economic development
42 corporation under section 11 of this chapter as a qualified



1 capital investment.

2 Sec. 7. As used in this chapter, "riverboat" has the meaning set
3 forth in IC 4-33-2-17.

4 Sec. 8. As used in this chapter, "state income tax liability"
5 means a taxpayer's total tax liability that is incurred under
6 IC 6-3-1 through IC 6-3-7 (the adjusted gross income tax), as
7 computed after the application of the credits that under
8 IC 6-3.1-1-2 are to be applied before the credit provided by this
9 chapter.

10 Sec. 9. (a) A taxpayer that:

11 (1) is a licensed owner, an operating agent, or a permit holder;
12 and

13 (2) makes a qualified capital investment during a taxable
14 year;

15 is entitled to a credit against the taxpayer's state income tax
16 liability for that taxable year.

17 (b) The amount of the credit to which a taxpayer is entitled is
18 equal to ten percent (10%) multiplied by the qualified capital
19 investment made by the taxpayer during the taxable year.

20 Sec. 10. (a) If the amount determined under section 9(b) of this
21 chapter for a taxpayer in a taxable year exceeds the taxpayer's
22 state income tax liability for that taxable year, the taxpayer may
23 carry the excess over to the following nine (9) taxable years. The
24 amount of the credit carryover from a taxable year shall be
25 reduced to the extent that the carryover is used by the taxpayer to
26 obtain a credit under this chapter for any subsequent taxable year.

27 (b) A taxpayer is not entitled to a carryback or refund of any
28 unused credit.

29 (c) A taxpayer is not entitled to a credit under this chapter for
30 a qualified capital investment if the taxpayer claims any other state
31 tax credit for that same qualified capital investment.

32 Sec. 11. The total amount of tax credits awarded under this
33 chapter may not exceed forty million dollars (\$40,000,000) in a
34 state fiscal year.

35 Sec. 12. (a) To be entitled to a credit under this chapter, a
36 taxpayer must request the Indiana economic development
37 corporation to determine whether costs incurred are qualified
38 capital investments as required by this chapter.

39 (b) The request under subsection (a) must be made before the
40 costs are incurred.

41 (c) The Indiana economic development corporation must find
42 that costs meet the requirements of qualified capital investments



1 under this chapter, as determined under the standards adopted by
2 the Indiana economic development corporation.

3 (d) This subsection applies to costs incurred for a building or
4 improvement that is not a gaming facility. The costs incurred for:

5 (1) the construction of the buildings or improvements on the
6 property on which a gaming facility is located;

7 (2) the rehabilitation, alteration, or major repair of an
8 existing building or improvement on the property on which a
9 gaming facility is located; or

10 (3) the installation of fixtures and equipment in a building or
11 improvements on the property on which a gaming facility is
12 located;

13 are not eligible for the tax credit under this chapter unless the
14 Indiana economic development corporation determines that the
15 building or improvement is directly related to hospitality and that
16 the building or improvement will enhance the experience of the
17 patrons of the gaming facility.

18 (e) The costs incurred for fixtures or equipment directly related
19 to gaming are not eligible for the tax credit under this chapter.

20 Sec. 13. If a pass through entity is entitled to a credit under this
21 chapter but does not have state income tax liability against which
22 the tax credit may be applied, an individual who is a shareholder,
23 partner, beneficiary, or member of the pass through entity is
24 entitled to a tax credit equal to:

25 (1) the tax credit determined for the pass through entity for
26 the taxable year; multiplied by

27 (2) the percentage of the pass through entity's distributive
28 income to which the shareholder, partner, beneficiary, or
29 member is entitled.

30 The credit provided under this section is in addition to a tax credit
31 to which a shareholder, partner, beneficiary, or member of a pass
32 through entity is entitled. However, a pass through entity and an
33 individual who is a shareholder, partner, beneficiary, or member
34 of a pass through entity may not claim more than one (1) credit for
35 the same qualified capital investment.

36 Sec. 14. (a) A taxpayer may assign any part of the tax credit to
37 which the taxpayer is entitled under this chapter if:

38 (1) the person to whom the tax credit is assigned is
39 constructing a new amenity that:

40 (A) is directly related to the gaming facility; and

41 (B) will enhance the experience of the patrons of the
42 gaming facility; and



1 **(2) the Indiana economic development corporation approves**
 2 **the assignment of the tax credit.**

3 **(b) A tax credit that is assigned under this section remains**
 4 **subject to this chapter.**

5 **(c) An assignment of a tax credit under this section must be in**
 6 **writing, and both the taxpayer and the person to whom the tax**
 7 **credit is assigned must report the assignment on their state tax**
 8 **return for the year in which the assignment is made, in the manner**
 9 **prescribed by the department.**

10 **Sec. 15. To receive the credit provided by this chapter, a**
 11 **taxpayer must claim the credit on the taxpayer's state income tax**
 12 **return or returns in the manner prescribed by the department. The**
 13 **taxpayer shall submit to the department the certification of credit**
 14 **by the Indiana economic development corporation, proof of**
 15 **payment of the qualified capital investment, and all other**
 16 **information that the department determines is necessary for the**
 17 **calculation of the credit provided by this chapter and for the**
 18 **determination of whether an investment cost is a qualified capital**
 19 **investment for purposes of this chapter.**

20 SECTION 64. IC 6-8.1-1-1, AS AMENDED BY P.L.220-2014,
 21 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 JULY 1, 2015]: Sec. 1. "Listed taxes" or "taxes" includes only the
 23 pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); ~~the riverboat~~
 24 ~~admissions tax (IC 4-33-12)~~; the riverboat wagering tax (IC 4-33-13);
 25 **the riverboat supplemental wagering tax (IC 4-33-13.5)**; the slot
 26 machine wagering tax (IC 4-35-8); **the table game wagering tax**
 27 **(IC 4-35-8.1)**; the type II gambling game excise tax (IC 4-36-9); the
 28 gross income tax (IC 6-2.1) (repealed); the utility receipts and utility
 29 services use taxes (IC 6-2.3); the state gross retail and use taxes
 30 (IC 6-2.5); the adjusted gross income tax (IC 6-3); the supplemental net
 31 income tax (IC 6-3-8) (repealed); the county adjusted gross income tax
 32 (IC 6-3.5-1.1); the county option income tax (IC 6-3.5-6); the county
 33 economic development income tax (IC 6-3.5-7); the auto rental excise
 34 tax (IC 6-6-9); the financial institutions tax (IC 6-5.5); the gasoline tax
 35 (IC 6-6-1.1); the special fuel tax (IC 6-6-2.5); the motor carrier fuel tax
 36 (IC 6-6-4.1); a motor fuel tax collected under a reciprocal agreement
 37 under IC 6-8.1-3; the motor vehicle excise tax (IC 6-6-5); the aviation
 38 fuel excise tax (IC 6-6-13); the commercial vehicle excise tax
 39 (IC 6-6-5.5); the excise tax imposed on recreational vehicles and truck
 40 campers (IC 6-6-5.1); the hazardous waste disposal tax (IC 6-6-6.6)
 41 (repealed); the cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2);
 42 the liquor excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the



1 hard cider excise tax (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5);
 2 the petroleum severance tax (IC 6-8-1); the various innkeeper's taxes
 3 (IC 6-9); the various food and beverage taxes (IC 6-9); the county
 4 admissions tax (IC 6-9-13 and IC 6-9-28); the regional transportation
 5 improvement income tax (IC 8-24-17); the oil inspection fee
 6 (IC 16-44-2); the emergency and hazardous chemical inventory form
 7 fee (IC 6-6-10); the penalties assessed for oversize vehicles (IC 9-20-3
 8 and IC 9-30); the fees and penalties assessed for overweight vehicles
 9 (IC 9-20-4 and IC 9-30); and any other tax or fee that the department
 10 is required to collect or administer.

11 SECTION 65. IC 6-9-2-4.3, AS AMENDED BY P.L.172-2011,
 12 SECTION 94, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 13 JULY 1, 2015]: Sec. 4.3. (a) The Lake County convention and visitor
 14 bureau shall establish a convention, tourism, and visitor promotion
 15 alternate revenue fund (referred to in this chapter as the "alternate
 16 revenue fund"). The bureau may deposit in the alternate revenue fund
 17 all money received by the bureau after June 30, 2005, that is not
 18 required to be deposited in the promotion fund under section 2 of this
 19 chapter or a fund established by the bureau, including appropriations,
 20 gifts, grants, membership dues, and contributions from any public or
 21 private source.

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

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

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

36 SECTION 66. IC 7.1-3-17.5-1, AS AMENDED BY P.L.94-2008,
 37 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2015]: Sec. 1. (a) The commission may issue a gaming site
 39 permit to a person who has been issued:

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



1 to sell alcoholic beverages for on-premises consumption only. The
 2 permit may be a single permit even though more than one (1) area
 3 constitutes the licensed premises of the permit.

4 (b) A permit issued under this chapter to a person who has been
 5 issued a riverboat owner's license or an operating agent contract (as
 6 defined in IC 4-33-2-14.6) may be used:

7 (1) on the riverboat; and

8 (2) in a restaurant owned by the person who has been issued a
 9 riverboat owner's license or an operating agent contract (as
 10 defined in IC 4-33-2-14.6) if the restaurant is located on property
 11 adjacent to the property used by the riverboat for docking
 12 purposes.

13 (c) A permit issued under this chapter to a person who has been
 14 issued a gambling game license under IC 4-35 may be used at a ~~slot~~
 15 ~~machine gambling game~~ facility licensed under IC 4-35.

16 SECTION 67. IC 7.1-3-17.5-7, AS ADDED BY P.L.15-2011,
 17 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2015]: Sec. 7. (a) As used in this section, "gaming facility"
 19 refers to one (1) or more of the following:

20 (1) A riverboat (as defined in IC 4-33-2-17).

21 (2) A ~~slot machine gambling game~~ facility licensed under
 22 IC 4-35.

23 (3) Any hotel, golf course, or other facility that is:

24 (A) owned by a person holding a gaming site permit; and

25 (B) related to the operation of the holder's riverboat or ~~slot~~
 26 ~~machine gambling game~~ facility.

27 (b) As used in this section, "server" means an individual who serves
 28 alcoholic beverages at a gaming facility.

29 (c) Except as provided in subsection (d), a server is not required to
 30 be employed by a person holding a gaming site permit if the server
 31 satisfies the following requirements:

32 (1) The server is employed by a person who:

33 (A) leases space at a gaming facility for the purpose of
 34 providing food or beverages to the patrons of the gaming
 35 facility; or

36 (B) is a caterer or other person contracted to provide food or
 37 beverages at an event held at the gaming facility.

38 (2) The server holds a valid employee permit issued under
 39 IC 7.1-3-18-9.

40 (d) A server who serves alcoholic beverages in a gaming area (as
 41 defined in the rules adopted by the Indiana gaming commission) must
 42 be employed by a person holding a gaming site permit.



1 SECTION 68. IC 7.1-3-17.7-1, AS AMENDED BY P.L.233-2007,
 2 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JULY 1, 2015]: Sec. 1. (a) Except as provided in subsection (c), the
 4 commission may issue a horse track permit to a person who has been
 5 issued a recognized meeting permit under IC 4-31-5 to sell alcoholic
 6 beverages for on-premises consumption only. The permit may be a
 7 single permit even though more than one (1) area constitutes the
 8 licensed premises of the permit.

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

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

14 SECTION 69. IC 8-18-8-5, AS AMENDED BY P.L.30-2012,
 15 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JULY 1, 2015]: Sec. 5. All expenses incurred in the maintenance of
 17 county highways shall first be paid out of funds from the gasoline tax,
 18 special fuel tax, and the motor vehicle registration fees that are paid to
 19 the counties by the state. In addition, a county may use funds derived
 20 from the:

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

30 SECTION 70. IC 12-23-2-2 IS AMENDED TO READ AS
 31 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 2. The addiction
 32 services fund is established for the deposit of excise taxes on alcoholic
 33 beverages as described in IC 7.1-4-11 and ~~taxes on riverboat~~
 34 ~~admissions~~ **supplemental wagering taxes received** under
 35 ~~IC 4-33-12-6. IC 4-33-13.5.~~

36 SECTION 71. IC 12-23-2-5, AS AMENDED BY P.L.1-2009,
 37 SECTION 107, IS AMENDED TO READ AS FOLLOWS
 38 [EFFECTIVE JULY 1, 2015]: Sec. 5. The general assembly shall
 39 appropriate money from the addiction services fund solely for the
 40 purpose of funding programs:

- 41 (1) that provide prevention services and intervention and
 42 treatment services for individuals who are psychologically or



1 physiologically dependent upon alcohol or other drugs; and
 2 (2) that are for the prevention and treatment of gambling
 3 problems.

4 Programs funded by the addiction services fund must include the
 5 creation and maintenance of a toll free telephone line under
 6 ~~IC 4-33-12-6(g)(3)~~ **IC 4-33-13.5-10** to provide the public with
 7 information about programs that provide help with gambling, alcohol,
 8 and drug addiction problems.

9 SECTION 72. IC 12-23-2-7 IS AMENDED TO READ AS
 10 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 7. (a) For each state
 11 fiscal year, the division may not spend more than an amount equal to
 12 five percent (5%) of the total amount received by the division from the
 13 fund established under section 2 of this chapter for the administrative
 14 costs associated with the use of money received from the fund.

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

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

25 SECTION 73. IC 20-26-5-22.5, AS ADDED BY P.L.214-2005,
 26 SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2015]: Sec. 22.5. (a) A school corporation may participate in
 28 the establishment of a public school foundation.

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

36 (1) The foundation is:

37 (A) exempt from federal income taxation under Section
 38 501(c)(3) of the Internal Revenue Code; and

39 (B) organized as an Indiana nonprofit corporation for the
 40 purposes of providing educational funds for scholarships,
 41 teacher education, capital programs, and special programs for
 42 school corporations.



- 1 (2) Except as provided in subdivision (3), the foundation retains
 2 all rights to a donation, including investment powers. The
 3 foundation may hold a donation as a permanent endowment.
 4 (3) The foundation agrees to do the following:
 5 (A) Distribute the income from a donation only to the school
 6 corporation.
 7 (B) Return a donation to the general fund of the school
 8 corporation if the foundation:
 9 (i) loses the foundation's status as a foundation exempt from
 10 federal income taxation under Section 501(c)(3) of the
 11 Internal Revenue Code;
 12 (ii) is liquidated; or
 13 (iii) violates any condition set forth in this subdivision.
 14 (c) A school corporation may use the proceeds received under this
 15 section from a foundation only for educational purposes of the school
 16 corporation described in subsection (b)(1)(B).
 17 (d) The governing body of the school corporation may appoint
 18 members to the foundation.
 19 (e) The treasurer of the governing body of the school corporation
 20 may serve as the treasurer of the foundation.
 21 SECTION 74. IC 20-47-1-1, AS ADDED BY P.L.2-2006,
 22 SECTION 170, IS AMENDED TO READ AS FOLLOWS
 23 [EFFECTIVE JULY 1, 2015]: Sec. 1. As used in this chapter,
 24 "proceeds from riverboat gaming" means tax revenue received by a
 25 political subdivision under ~~IC 4-33-12-6~~, IC 4-33-13, **IC 4-33-13.5**, or
 26 an agreement to share a city's or county's part of the tax revenue.
 27 SECTION 75. 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, 2015]: 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 or **IC 4-33-13.5**, or an
 33 agreement to share revenue received by a political subdivision under
 34 IC 4-35-8.5, or other funds not generated from taxes levied by the
 35 school corporation, to a foundation under the following conditions:
 36 (1) The foundation is a charitable nonprofit community
 37 foundation.
 38 (2) The foundation retains all rights to the donation, including
 39 investment powers, except as provided in subdivision (3).
 40 (3) The foundation agrees to do the following:
 41 (A) Hold the donation as a permanent endowment.
 42 (B) Distribute the income from the donation only to the school



- 1 corporation as directed by resolution of the governing body of
 2 the school corporation.
- 3 (C) Return the donation to the general fund of the school
 4 corporation if the foundation:
- 5 (i) loses the foundation's status as a public charitable
 6 organization;
- 7 (ii) is liquidated; or
- 8 (iii) violates any condition of the endowment set by the
 9 governing body of the school corporation.
- 10 (b) A school corporation may use income received under this
 11 section from a community foundation only for purposes of the school
 12 corporation.
- 13 SECTION 76. IC 36-1-8-9, AS AMENDED BY P.L.199-2005,
 14 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 15 JULY 1, 2015]: Sec. 9. (a) Each unit that receives:
- 16 (1) tax revenue under ~~IC 4-33-12-6~~ or IC 4-33-13 or
 17 **IC 4-33-13.5**;
- 18 (2) revenue under an agreement to share the tax revenue received
 19 under ~~IC 4-33-12~~ or IC 4-33-13 or **IC 4-33-13.5** by another unit;
 20 or
- 21 (3) revenue under a development agreement (as defined in section
 22 9.5 of this chapter);
- 23 may establish a riverboat fund. Money in the fund may be used for any
 24 legal or corporate purpose of the unit.
- 25 (b) The riverboat fund established under subsection (a) shall be
 26 administered by the unit's treasurer, and the expenses of administering
 27 the fund shall be paid from money in the fund. Money in the fund not
 28 currently needed to meet the obligations of the fund may be invested
 29 in the same manner as other public funds may be invested. Interest that
 30 accrues from these investments shall be deposited in the fund. Money
 31 in the fund at the end of a particular fiscal year does not revert to the
 32 unit's general fund.
- 33 SECTION 77. IC 36-1-14-1, AS AMENDED BY P.L.142-2009,
 34 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2015]: Sec. 1. (a) This section does not apply to donations of
 36 gaming revenue to a public school endowment corporation under
 37 IC 20-47-1-3.
- 38 (b) As used in this section, "gaming revenue" means either of the
 39 following:
- 40 (1) Tax revenue received by a unit under ~~IC 4-33-12-6~~,
 41 IC 4-33-13, **IC 4-33-13.5**, or an agreement to share a city's or
 42 county's part of the tax revenue.



- 1 (2) Revenue received by a unit under IC 4-35-8.5 or an agreement
 2 to share revenue received by another unit under IC 4-35-8.5.
- 3 (c) Notwithstanding IC 8-1.5-2-6(d), a unit may donate the proceeds
 4 from the sale of a utility or facility or from a grant, a gift, a donation,
 5 an endowment, a bequest, a trust, or gaming revenue to a foundation
 6 under the following conditions:
- 7 (1) The foundation is a charitable nonprofit community
 8 foundation.
- 9 (2) The foundation retains all rights to the donation, including
 10 investment powers.
- 11 (3) The foundation agrees to do the following:
- 12 (A) Hold the donation as a permanent endowment.
- 13 (B) Distribute the income from the donation only to the unit as
 14 directed by resolution of the fiscal body of the unit.
- 15 (C) Return the donation to the general fund of the unit if the
 16 foundation:
- 17 (i) loses the foundation's status as a public charitable
 18 organization;
- 19 (ii) is liquidated; or
- 20 (iii) violates any condition of the endowment set by the
 21 fiscal body of the unit.
- 22 SECTION 78. IC 36-7-11.5-11, AS AMENDED BY P.L.229-2011,
 23 SECTION 266, IS AMENDED TO READ AS FOLLOWS
 24 [EFFECTIVE JULY 1, 2015]: Sec. 11. (a) As used in this section,
 25 "fund" refers to the West Baden Springs historic hotel preservation and
 26 maintenance fund established by subsection (b).
- 27 (b) The West Baden Springs historic hotel preservation and
 28 maintenance fund is established. The fund consists of the following:
- 29 (1) Amounts deposited in the fund under IC 4-33-6.5-6,
 30 IC 4-33-12-6(c) (**before its repeal**), and IC 4-33-13-5(b).
- 31 (2) Grants and gifts that the department of natural resources
 32 receives for the fund under terms, obligations, and liabilities that
 33 the department considers appropriate.
- 34 (3) The one million dollar (\$1,000,000) initial fee paid to the
 35 gaming commission under IC 4-33-6.5.
- 36 (4) Any amount transferred to the fund upon the repeal of
 37 IC 36-7-11.5-8 (the community trust fund).
- 38 The fund shall be administered by the department of natural resources.
 39 The expenses of administering the fund shall be paid from money in
 40 the fund.
- 41 (c) The treasurer of state shall invest the money in the fund that is
 42 not currently needed to meet the obligations of the fund in the same



1 manner as other public funds may be invested. The treasurer of state
2 shall deposit in the fund the interest that accrues from the investment
3 of the fund.

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

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

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

11 (2) To reimburse claims made for expenditures to maintain:

12 (A) the grounds surrounding a qualified historic hotel;

13 (B) supporting buildings and structures related to a qualified
14 historic hotel; and

15 (C) other facilities used by the guests of the qualified historic
16 hotel;

17 as determined by the owner of the hotel riverboat resort.

18 (f) The department of natural resources shall promptly pay each
19 claim for a purpose described in subsection (e) to the extent of the
20 balance of interest available in the fund, without review or approval of
21 the project or claim under IC 14-21 or IC 36-7-11. IC 14-21-1-18 does
22 not apply to projects or claims paid for maintenance under this section.
23 If insufficient money is available to fully pay all of the submitted
24 claims, the department of natural resources shall pay the claims in the
25 order in which they are received until each claim is fully paid.

26 (g) Notwithstanding IC 4-9.1-1-7, IC 4-12-1-12, IC 4-13-2-18, or
27 any other law, interest accruing to the fund may not be withheld,
28 transferred, assigned, or reassigned to a purpose other than the
29 reimbursement of claims under subsection (f).

30 SECTION 79. IC 36-7.5-4-16, AS ADDED BY P.L.214-2005,
31 SECTION 73, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
32 JULY 1, 2015]: Sec. 16. (a) This section applies if:

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

36 (2) the development authority has bonds or other debt or lease
37 obligations outstanding.

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

39 (1) Deduct from amounts otherwise payable to the city or town
40 under ~~IC 4-33-12~~ or IC 4-33-13 or **IC 4-33-13.5** an amount equal
41 to the amount of the transfer or part of the transfer under section
42 2 of this chapter that the city or county failed to make.



1 (2) Pay the amount deducted under subdivision (1) to the
2 development authority.
3 SECTION 80. [EFFECTIVE JULY 1, 2015] **(a) IC 4-33-13-1.5, as**
4 **amended by this act, applies to adjusted gross receipts received**
5 **from wagering on gambling games after June 30, 2015.**
6 **(b) This SECTION expires July, 1, 2016.**
7 SECTION 81. [EFFECTIVE JANUARY 1, 2016] **(a) IC 6-3.1-35,**
8 **as added by this act, applies to taxable years beginning after**
9 **December 31, 2015.**
10 **(b) This SECTION expires July 1, 2017.**

