

SENATE BILL No. 70

DIGEST OF INTRODUCED BILL

Citations Affected: IC 4-33.

Synopsis: Riverboat relocation. Provides that the licensed owner of the riverboat located in the city of Rising Sun (licensed owner) may relocate gaming operations to a casino in Allen County or Fort Wayne if certain conditions are met. Requires the licensed owner to pay a fee of \$50,000,000 if the licensed owner sells or transfers the licensed owner's interest in the licensed owner's license within 10 years of the approval of relocation. Provides for distribution of wagering tax revenue after the relocation of gaming operations.

Effective: July 1, 2026.

Busch

December 8, 2025, read first time and referred to Committee on Public Policy.



Second Regular Session of the 124th General Assembly (2026)

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 2025 Regular Session of the General Assembly.

SENATE BILL No. 70

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

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

1 SECTION 1. IC 4-33-2-17, AS AMENDED BY P.L.293-2019,
2 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2026]: Sec. 17. "Riverboat" means any of the following on
4 which lawful gambling is authorized under this article:

- 5 (1) A self-propelled excursion boat that complies with
6 IC 4-33-6-6(a) and is located in a county that is contiguous to
7 Lake Michigan or the Ohio River.
8 (2) A casino located in a historic hotel district.
9 (3) A permanently moored craft operating from a county
10 described in subdivision (1).
11 (4) An inland casino operating under IC 4-33-6-24.
12 (5) A casino operated in Gary under IC 4-33-6-4.5.
13 (6) A casino operated in Vigo County under IC 4-33-6.7.
14 (7) **A casino operated in the city of Fort Wayne or Allen**
15 **County under IC 4-33-6-26.**

16 SECTION 2. IC 4-33-6-1, AS AMENDED BY P.L.293-2019,
17 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



JULY 1, 2026]: Sec. 1. (a) The commission may issue to a person a license to own a riverboat subject to the numerical and geographical limitation of owner's licenses under this section and IC 4-33-4-17. Not more than ten (10) owner's licenses may be in effect at any time. Subject to subsection (d), those owner's licenses may be issued as follows:

(1) Not more than two (2) licenses for not more than two (2) riverboats that operate in or from the city of Gary.

(2) One (1) license for a riverboat that operates from the city of Hammond.

(3) One (1) license for a riverboat that operates from the city of East Chicago.

(4) One (1) license for a city located in a county contiguous to Lake Michigan. However, this license may not be issued to a city described in subdivisions (1) through (3).

(5) **Not more than** a total of five (5) licenses for riverboats that operate upon the Ohio River from the following counties:

(A) Vanderburgh County.

(B) Harrison County.

(C) Switzerland County.

(D) Ohio County.

(E) Dearborn County.

The commission may not issue a license to an applicant if the issuance of the license would result in more than one (1) riverboat operating from a county described in this subdivision.

(6) Not more than one (1) license for a riverboat that operates as an inland casino in Vigo County under IC 4-33-6.7.

(7) Not more than one (1) license for a riverboat that operates as a casino in the city of Fort Wayne or Allen County under section 26 of this chapter.

(b) In addition to its power to issue owner's licenses under subsection (a), the commission may also enter into a contract under IC 4-33-6.5 with respect to the operation of one (1) riverboat on behalf of the commission in a historic hotel district.

(c) **Except as provided in section 26 of this chapter**, a person holding an owner's license may not move the person's riverboat from the county in which the riverboat was docked on January 1, 2007, to any other county.

(d) The following apply to the allocation and issuance of owner's licenses under subsection (a):

(1) A licensed owner holding two licenses issued under subsection (a)(1) must relinquish one (1) of the licenses under



section 4.5 of this chapter upon the commission's approval of the licensed owner's request to relocate gaming operations under section 4.5 of this chapter.

(2) An owner's license relinquished under subdivision (1) and section 4.5 of this chapter may not be reissued with respect to gaming operations in Gary.

(3) The licensed owner who relinquishes a license under subdivision (1) and section 4.5 of this chapter may operate two (2) docked riverboats under a single license unless and until the licensed owner begins gaming operations at a relocated inland casino under section 4.5 of this chapter.

(4) If an owner's license is relinquished under subdivision (1) and section 4.5 of this chapter, an owner's license may be issued to authorize gaming operations in Vigo County in accordance with subsection (a)(6) and the procedures set forth in IC 4-33-6.7.

(5) If the commission approves a licensed owner's request to relocate gaming operations from Ohio County under section 26 of this chapter, the following apply:

(A) The licensed owner may be authorized to begin gaming operations in a casino in the city of Fort Wayne or Allen County in accordance with subsection (a)(7) and the procedures set forth in section 26 of this chapter.

(B) A new owner's license may not be issued to authorize gaming operations in Ohio County after gaming operations are relocated to the city of Fort Wayne or Allen County.

SECTION 3. IC 4-33-6-6, AS AMENDED BY P.L.293-2019, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 6. (a) Except as provided in subsection (c) or (d), a riverboat that operates in a county that is contiguous to Lake Michigan or the Ohio River must:

(1) have either:

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

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

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

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



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

(d) A riverboat constructed under section 24 of this chapter or a riverboat relocated under section 4.5 **or 26** of this chapter must comply with all applicable building codes and any safety requirements imposed by the commission.

SECTION 4. IC 4-33-6-24, AS AMENDED BY P.L.293-2019, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 24. (a) This section does not apply to:

(1) gaming operations relocated under section 4.5 **or 26** of this chapter; or

(2) an inland casino operated in Vigo County under IC 4-33-6.7.

(b) For purposes of this section, property is considered to be adjacent to a riverboat dock site even if it is separated from the dock site by public rights-of-way or railroad rights-of-way.

(c) A licensed owner may relocate the licensed owner's gaming operation from a docked riverboat to an inland casino if the following conditions are met:

(1) Except as provided in subsection (d), the casino is located on property that the licensed owner owned or leased and used in the conduct of the licensed owner's gaming operations on February 1, 2015.

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

(3) The casino complies with all applicable building codes and any safety requirements imposed by the commission.

(4) The commission approves the relocation of the licensed owner's gaming operation.

(d) This subsection applies to a licensed owner that owns or leases property that is considered adjacent to a riverboat dock site under subsection (b). The licensed owner may:

(1) acquire part of the public rights-of-way or railroad rights-of-way to form a contiguous parcel with the property owned or leased by the licensed owner on February 1, 2015; and

(2) subject to the other requirements of this section, situate an inland casino on the contiguous parcel formed under subdivision

(1).

(e) The commission may impose any requirement upon a licensed owner relocating gaming operations under this section.

(f) The number of gambling games offered by a licensed owner in



an inland facility operated under this section may not exceed the greatest number of gambling games offered by the licensed owner in the licensed owner's docked riverboat since January 1, 2007.

SECTION 5. IC 4-33-6-26 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: **Sec. 26. (a) A person holding an owner's license for a riverboat operated from Ohio County may move gaming operations to a casino in the city of Fort Wayne or Allen County only if the:**

(1) licensed owner submits to the commission:

(A) a request for approval to relocate the licensed owner's gaming operations; and

(B) the evidence of support from the city of Fort Wayne or Allen County prescribed by section 26.5 of this chapter;

(2) licensed owner plans an investment of at least five hundred million dollars (\$500,000,000) for the development of a casino and nongaming amenities onsite in the city of Fort Wayne or Allen County in accordance with subsection (d);

(3) licensed owner affirms that the licensed owner will work with the city of Rising Sun, Ohio County, and the Indiana economic development corporation to redevelop the vacated site of gaming operations in Ohio County in a manner that best serves the interests of the local community;

(4) licensed owner complies with all applicable building codes and any safety requirements imposed by the commission;

(5) licensed owner complies with any other requirement imposed by the commission; and

(6) commission approves the request.

(b) The commission shall prescribe the form of the request for approval to relocate the licensed owner's gaming operations under this section.

(c) Before approving a request to relocate the licensed owner's gaming operations under this section, the commission shall consider the following:

(1) The impact of the relocation on other casinos in southeastern Indiana, including the estimated increased gaming revenue for the casinos located in Dearborn County and Switzerland County and the increased state tax revenue received from those casinos.

(2) The estimated economic benefits.

(3) The estimated tax revenue.

(4) The estimated number of new jobs.



(5) An expected timeline for the relocation and development of a casino and nongaming amenities, including the initial phase of development and the completion of development.

(6) Any other issue deemed appropriate by the commission.

(d) The licensed owner's planned investment in the relocated gaming operations must be made as follows:

(1) At least sixty percent (60%) must be invested in the initial phase of development.

(2) The remaining amount must be invested, and the relocation and development of the casino and nongaming amenities completed, not later than five (5) years after gaming operations begin at the casino approved under this section.

(e) If the licensed owner sells or otherwise transfers the licensed owner's interest in the owner's license within ten (10) years from the date the relocation of gaming operations is approved by the commission under this section, the licensed owner shall pay a fee of fifty million dollars (\$50,000,000) before the sale or transfer of the license may be approved by the commission. Any payment required under this subsection shall be deposited in the state general fund.

SECTION 6. IC 4-33-6-26.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 26.5. (a) If the licensed owner described in section 26 of this chapter submits a proposal to relocate to a facility located within the city limits of the city of Fort Wayne, the licensed owner must submit to the commission a letter of support for the proposed relocation signed by the mayor of the city of Fort Wayne. The mayor's support is not required for a proposed relocation to an unincorporated area of Allen County.

(b) If the licensed owner described in section 26 of this chapter submits a proposal to relocate to a facility located within the unincorporated area of Allen County, the licensed owner must submit to the commission a copy of a resolution adopted by a majority of the board of county commissioners of Allen County in support of the proposed relocation. The commissioners' support is not required for a proposed relocation within the city limits of the city of Fort Wayne.

SECTION 7. IC 4-33-6-27 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 27. (a) If the commission approves a licensed owner's request to relocate gaming operations under section 26 of this chapter, the licensed owner shall pay to the commission a



1 relocation fee in the amount of twenty-five million dollars
 2 (\$25,000,000). The fee imposed by this section is payable in two (2)
 3 installments as follows:

4 (1) Twelve million five hundred thousand dollars
 5 (\$12,500,000) due not later than one hundred eighty (180)
 6 days after the day that the commission approves the licensed
 7 owner's request.

8 (2) Twelve million five hundred thousand dollars
 9 (\$12,500,000) due not later than one hundred eighty (180)
 10 days after the day that the licensed owner commences gaming
 11 operations at the new facility approved under section 26 of
 12 this chapter.

13 (b) The commission shall transfer fees received under this
 14 section to the state comptroller for deposit in the state general
 15 fund.

16 SECTION 8. IC 4-33-12-1.5, AS AMENDED BY P.L.293-2019,
 17 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2026]: Sec. 1.5. (a) A supplemental wagering tax on the
 19 wagering occurring each day at a riverboat is imposed upon the
 20 licensed owner operating the riverboat.

21 (b) Except as provided in ~~subsection (d)~~, **subsections (d) and (e)**,
 22 and subject to subsection (c), the amount of supplemental wagering tax
 23 imposed for a particular day is determined by multiplying the
 24 riverboat's adjusted gross receipts for that day by the quotient of:

25 (1) the total riverboat admissions tax that the riverboat's licensed
 26 owner paid beginning July 1, 2016, and ending June 30, 2017;
 27 divided by

28 (2) the riverboat's adjusted gross receipts beginning July 1, 2016,
 29 and ending June 30, 2017.

30 (c) The quotient used under subsection (b) to determine the
 31 supplemental wagering tax liability of a licensed owner subject to
 32 subsection (b) may not exceed the following when expressed as a
 33 percentage:

34 (1) Four percent (4%) before July 1, 2019.

35 (2) Three and five-tenths percent (3.5%) after June 30, 2019.

36 (d) The supplemental wagering tax liability of a licensed owner
 37 operating an inland casino in Vigo County is equal to two and
 38 nine-tenths percent (2.9%) of the riverboat's adjusted gross receipts for
 39 the day.

40 (e) **The supplemental wagering tax liability of a licensed owner**
 41 **operating a casino in the city of Fort Wayne or Allen County is**
 42 **equal to three percent (3%) of the riverboat's adjusted gross**



receipts for the day.

SECTION 9. IC 4-33-13-5, AS AMENDED BY P.L.9-2024, SECTION 109, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]: Sec. 5. (a) This subsection does not apply to tax revenue remitted by an operating agent operating a riverboat in a historic hotel district. Excluding funds that are appropriated in the biennial budget act from the state gaming fund to the commission for purposes of administering this article, each month the state comptroller shall distribute the tax revenue deposited in the state gaming fund under this chapter to the following:

(1) An amount equal to the following shall be set aside for revenue sharing under subsection (d):

(A) Before July 1, 2021, the first thirty-three million dollars (\$33,000,000) of tax revenues collected under this chapter shall be set aside for revenue sharing under subsection (d).

(B) After June 30, 2021, if the total adjusted gross receipts received by licensees from gambling games authorized under this article during the preceding state fiscal year is equal to or greater than the total adjusted gross receipts received by licensees from gambling games authorized under this article during the state fiscal year ending June 30, 2020, the first thirty-three million dollars (\$33,000,000) of tax revenues collected under this chapter shall be set aside for revenue sharing under subsection (d).

(C) After June 30, 2021, if the total adjusted gross receipts received by licensees from gambling games authorized under this article during the preceding state fiscal year is less than the total adjusted gross receipts received by licensees from gambling games authorized under this article during the state year ending June 30, 2020, an amount equal to the first thirty-three million dollars (\$33,000,000) of tax revenues collected under this chapter multiplied by the result of:

(i) the total adjusted gross receipts received by licensees from gambling games authorized under this article during the preceding state fiscal year; divided by

(ii) the total adjusted gross receipts received by licensees from gambling games authorized under this article during the state fiscal year ending June 30, 2020;

shall be set aside for revenue sharing under subsection (d).

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



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

(i) a city described in IC 4-33-12-6(b)(1)(A);

(ii) a city located in Lake County; ~~or~~

(iii) Terre Haute; or

(iv) the city of Fort Wayne or Allen County; or

(B) to the county that is designated as the home dock of the riverboat from which the tax revenue was collected, in the case of a riverboat that is not located in a city described in clause (A) or whose home dock is not in a city described in clause (A).

(3) The remainder of the tax revenue remitted by each licensed owner shall be paid to the state general fund. In each state fiscal year, the state comptroller shall make the transfer required by this subdivision on or before the fifteenth day of the month based on revenue received during the preceding month for deposit in the state gaming fund. Specifically, the state comptroller may transfer the tax revenue received by the state in a month to the state general fund in the immediately following month according to this subdivision.

(b) This subsection applies only to tax revenue remitted by an operating agent operating a riverboat in a historic hotel district after June 30, 2019. Excluding funds that are appropriated in the biennial budget act from the state gaming fund to the commission for purposes of administering this article, each month the state comptroller shall distribute the tax revenue remitted by the operating agent under this chapter as follows:

(1) For state fiscal years beginning after June 30, 2019, but ending before July 1, 2021, fifty-six and five-tenths percent (56.5%) shall be paid to the state general fund.

(2) For state fiscal years beginning after June 30, 2021, fifty-six and five-tenths percent (56.5%) shall be paid as follows:

(A) Sixty-six and four-tenths percent (66.4%) shall be paid to the state general fund.

(B) Thirty-three and six-tenths percent (33.6%) shall be paid to the West Baden Springs historic hotel preservation and maintenance fund established by IC 36-7-11.5-11(b).

However, if:

(i) at any time the balance in that fund exceeds twenty-five million dollars (\$25,000,000); or

(ii) in any part of a state fiscal year in which the operating



1 agent has received at least one hundred million dollars
 2 (\$100,000,000) of adjusted gross receipts;
 3 the amount described in this clause shall be paid to the state
 4 general fund for the remainder of the state fiscal year.
 5 (3) Forty-three and five-tenths percent (43.5%) shall be paid as
 6 follows:
 7 (A) Twenty-two and four-tenths percent (22.4%) shall be paid
 8 as follows:
 9 (i) Fifty percent (50%) to the fiscal officer of the town of
 10 French Lick.
 11 (ii) Fifty percent (50%) to the fiscal officer of the town of
 12 West Baden Springs.
 13 (B) Fourteen and eight-tenths percent (14.8%) shall be paid to
 14 the county treasurer of Orange County for distribution among
 15 the school corporations in the county. The governing bodies
 16 for the school corporations in the county shall provide a
 17 formula for the distribution of the money received under this
 18 clause among the school corporations by joint resolution
 19 adopted by the governing body of each of the school
 20 corporations in the county. Money received by a school
 21 corporation under this clause must be used to improve the
 22 educational attainment of students enrolled in the school
 23 corporation receiving the money. Not later than the first
 24 regular meeting in the school year of a governing body of a
 25 school corporation receiving a distribution under this clause,
 26 the superintendent of the school corporation shall submit to
 27 the governing body a report describing the purposes for which
 28 the receipts under this clause were used and the improvements
 29 in educational attainment realized through the use of the
 30 money. The report is a public record.
 31 (C) Thirteen and one-tenth percent (13.1%) shall be paid to the
 32 county treasurer of Orange County.
 33 (D) Five and three-tenths percent (5.3%) shall be distributed
 34 quarterly to the county treasurer of Dubois County for
 35 appropriation by the county fiscal body after receiving a
 36 recommendation from the county executive. The county fiscal
 37 body for the receiving county shall provide for the distribution
 38 of the money received under this clause to one (1) or more
 39 taxing units (as defined in IC 6-1.1-1-21) in the county under
 40 a formula established by the county fiscal body after receiving
 41 a recommendation from the county executive.
 42 (E) Five and three-tenths percent (5.3%) shall be distributed



quarterly to the county treasurer of Crawford County for appropriation by the county fiscal body after receiving a recommendation from the county executive. The county fiscal body for the receiving county shall provide for the distribution of the money received under this clause to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the county under a formula established by the county fiscal body after receiving a recommendation from the county executive.

(F) Six and thirty-five hundredths percent (6.35%) shall be paid to the fiscal officer of the town of Paoli.

(G) Six and thirty-five hundredths percent (6.35%) shall be paid to the fiscal officer of the town of Orleans.

(H) Twenty-six and four-tenths percent (26.4%) shall be paid to the Indiana economic development corporation established by IC 5-28-3-1 for transfer as follows:

(i) Beginning after December 31, 2017, ten percent (10%) of the amount transferred under this clause in each calendar year shall be transferred to the South Central Indiana Regional Economic Development Corporation or a successor entity or partnership for economic development for the purpose of recruiting new business to Orange County as well as promoting the retention and expansion of existing businesses in Orange County.

(ii) The remainder of the amount transferred under this clause in each calendar year shall be transferred to Radius Indiana or a successor regional entity or partnership for the development and implementation of a regional economic development strategy to assist the residents of Orange County and the counties contiguous to Orange County in improving their quality of life and to help promote successful and sustainable communities.

To the extent possible, the Indiana economic development corporation shall provide for the transfer under item (i) to be made in four (4) equal installments. However, an amount sufficient to meet current obligations to retire or refinance indebtedness or leases for which tax revenues under this section were pledged before January 1, 2015, by the Orange County development commission shall be paid to the Orange County development commission before making distributions to the South Central Indiana Regional Economic Development Corporation and Radius Indiana or their successor entities or partnerships. The amount paid to the Orange County



development commission shall proportionally reduce the amount payable to the South Central Indiana Regional Economic Development Corporation and Radius Indiana or their successor entities or partnerships.

(c) This subsection does not apply to tax revenue remitted by an inland casino operating in Vigo County **or a casino operating in the city of Fort Wayne or Allen County**. For each city and county receiving money under subsection (a)(2), the state comptroller shall determine the total amount of money paid by the state comptroller to the city or county during the state fiscal year 2002. The amount determined is the base year revenue for the city or county. The state comptroller shall certify the base year revenue determined under this subsection to the city or county. The total amount of money distributed to a city or county under this section during a state fiscal year may not exceed the entity's base year revenue. For each state fiscal year, the state comptroller shall pay that part of the riverboat wagering taxes that:

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

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

(d) Except as provided in subsections (k) and (l), before August 15 of each year, the state comptroller shall distribute the wagering taxes set aside for revenue sharing under subsection (a)(1) to the county treasurer of each county that does not have a riverboat according to the ratio that the county's population bears to the total population of the counties that do not have a riverboat. Except as provided in subsection (g), the county auditor shall distribute the money received by the county under this subsection as follows:

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

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

- (1) To reduce the property tax levy of the city, town, or county for a particular year (a property tax reduction under this subdivision does not reduce the maximum levy of the city, town, or county under IC 6-1.1-18.5).
- (2) For deposit in a special fund or allocation fund created under



- 1 IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and
 2 IC 36-7-30 to provide funding for debt repayment.
- 3 (3) To fund sewer and water projects, including storm water
 4 management projects.
- 5 (4) For police and fire pensions.
- 6 (5) To carry out any governmental purpose for which the money
 7 is appropriated by the fiscal body of the city, town, or county.
 8 Money used under this subdivision does not reduce the property
 9 tax levy of the city, town, or county for a particular year or reduce
 10 the maximum levy of the city, town, or county under
 11 IC 6-1.1-18.5.
- 12 (f) This subsection does not apply to an inland casino operating in
 13 Vigo County **or a casino operating in the city of Fort Wayne or**
 14 **Allen County.** Before July 15 of each year, the state comptroller shall
 15 determine the total amount of money distributed to an entity under
 16 IC 4-33-12-6 or IC 4-33-12-8 during the preceding state fiscal year. If
 17 the state comptroller determines that the total amount of money
 18 distributed to an entity under IC 4-33-12-6 or IC 4-33-12-8 during the
 19 preceding state fiscal year was less than the entity's base year revenue
 20 (as determined under IC 4-33-12-9), the state comptroller shall make
 21 a supplemental distribution to the entity from taxes collected under this
 22 chapter and deposited into the state general fund. Except as provided
 23 in subsection (h), the amount of an entity's supplemental distribution
 24 is equal to:
- 25 (1) the entity's base year revenue (as determined under
 26 IC 4-33-12-9); minus
- 27 (2) the sum of:
- 28 (A) the total amount of money distributed to the entity and
 29 constructively received by the entity during the preceding state
 30 fiscal year under IC 4-33-12-6 or IC 4-33-12-8; plus
- 31 (B) the amount of any admissions taxes deducted under
 32 IC 6-3.1-20-7.
- 33 (g) This subsection applies only to Marion County. The county
 34 auditor shall distribute the money received by the county under
 35 subsection (d) as follows:
- 36 (1) To each city, other than the consolidated city, located in the
 37 county according to the ratio that the city's population bears to the
 38 total population of the county.
- 39 (2) To each town located in the county according to the ratio that
 40 the 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 paid in equal amounts to the



consolidated city and the county.

(h) This subsection does not apply to an inland casino operating in Vigo County **or a casino operating in the city of Fort Wayne or Allen County**. This subsection applies to a supplemental distribution made after June 30, 2017. The maximum amount of money that may be distributed under subsection (f) in a state fiscal year is equal to the following:

(1) Before July 1, 2021, forty-eight million dollars (\$48,000,000).

(2) After June 30, 2021, if the total adjusted gross receipts received by licensees from gambling games authorized under this article during the preceding state fiscal year is equal to or greater than the total adjusted gross receipts received by licensees from gambling games authorized under this article during the state fiscal year ending June 30, 2020, the maximum amount is forty-eight million dollars (\$48,000,000).

(3) After June 30, 2021, if the total adjusted gross receipts received by licensees from gambling games authorized under this article during the preceding state fiscal year is less than the total adjusted gross receipts received by licensees from gambling games authorized under this article during the state fiscal year ending June 30, 2020, the maximum amount is equal to the result of:

(A) forty-eight million dollars (\$48,000,000); multiplied by

(B) the result of:

(i) the total adjusted gross receipts received by licensees from gambling games authorized under this article during the preceding state fiscal year; divided by

(ii) the total adjusted gross receipts received by licensees from gambling games authorized under this article during the state fiscal year ending June 30, 2020.

If the total amount determined under subsection (f) exceeds the maximum amount determined under this subsection, the amount distributed to an entity under subsection (f) must be reduced according to the ratio that the amount distributed to the entity under IC 4-33-12-6 or IC 4-33-12-8 bears to the total amount distributed under IC 4-33-12-6 and IC 4-33-12-8 to all entities receiving a supplemental distribution.

(i) This subsection applies to a supplemental distribution, if any, payable to Lake County, Hammond, Gary, or East Chicago under subsections (f) and (h). Beginning in July 2016, the state comptroller shall, after making any deductions from the supplemental distribution required by IC 6-3.1-20-7, deduct from the remainder of the



supplemental distribution otherwise payable to the unit under this section the lesser of:

- (1) the remaining amount of the supplemental distribution; or
- (2) the difference, if any, between:
 - (A) three million five hundred thousand dollars (\$3,500,000); minus
 - (B) the amount of admissions taxes constructively received by the unit in the previous state fiscal year.

The state comptroller shall distribute the amounts deducted under this subsection to the northwest Indiana redevelopment authority established under IC 36-7.5-2-1 for deposit in the development authority revenue fund established under IC 36-7.5-4-1.

(j) Money distributed to a political subdivision under subsection (b):

- (1) must be paid to the fiscal officer of the political subdivision and may be deposited in the political subdivision's general fund (in the case of a school corporation, the school corporation may deposit the money into either the education fund (IC 20-40-2) or the operations fund (IC 20-40-18)) or riverboat fund established under IC 36-1-8-9, or both;
- (2) may not be used to reduce the maximum levy under IC 6-1.1-18.5 of a county, city, or town or the maximum tax rate of a school corporation, but, except as provided in subsection (b)(3)(B), may be used at the discretion of the political subdivision to reduce the property tax levy of the county, city, or town for a particular year;
- (3) except as provided in subsection (b)(3)(B), may be used for any legal or corporate purpose of the political subdivision, including the pledge of money to bonds, leases, or other obligations under IC 5-1-14-4; and
- (4) is considered miscellaneous revenue.

Money distributed under subsection (b)(3)(B) must be used for the purposes specified in subsection (b)(3)(B).

(k) After June 30, 2020, the amount of wagering taxes that would otherwise be distributed to South Bend under subsection (d) shall be deposited as being received from all riverboats whose supplemental wagering tax, as calculated under IC 4-33-12-1.5(b), is over three and five-tenths percent (3.5%). The amount deposited under this subsection, in each riverboat's account, is proportionate to the supplemental wagering tax received from that riverboat under IC 4-33-12-1.5 in the month of July. The amount deposited under this subsection must be distributed in the same manner as the supplemental wagering tax collected under IC 4-33-12-1.5. This subsection expires



1 June 30, 2021.
 2 (l) After June 30, 2021, the amount of wagering taxes that would
 3 otherwise be distributed to South Bend under subsection (d) shall be
 4 withheld and deposited in the state general fund.

