

HOUSE BILL No. 1161

DIGEST OF INTRODUCED BILL

Citations Affected: IC 4-31; IC 4-33; IC 4-35; IC 4-38-10; IC 4-40; IC 6-1.1-4-31.5; IC 6-3.1-20-7; IC 6-8.1-3-17; IC 20-26-5-22.5; IC 20-47-1; IC 36-1; IC 36-7.5.

Synopsis: Gaming revenue distribution. Establishes the gaming revenue fund (fund). Provides that tax revenue collected after June 30, 2024, from the imposition of the wagering tax, the supplemental wagering tax, the graduated slot machine wagering tax, the county gambling game wagering fee, the sports wagering tax, and taxes and fees imposed on pari-mutuel wagering, except for tax revenue collected from an operating agent, is deposited in the fund. Provides that the state comptroller administers the fund. Provides for distribution of the money in the fund. Makes corresponding changes. Makes an appropriation. Reconciles conflicting statutes.

Effective: July 1, 2024.

Pressel

January 8, 2024, read first time and referred to Committee on Ways and Means.



Second Regular Session of the 123rd General Assembly (2024)

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 2023 Regular Session of the General Assembly.

HOUSE BILL No. 1161

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 4-31-9-3, AS AMENDED BY P.L.137-2022,
2 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2024]: Sec. 3. (a) At the close of each day on which a permit
4 holder or satellite facility operator conducts pari-mutuel wagering on
5 live racing or simulcasts at a racetrack or satellite facility, the permit
6 holder or satellite facility operator shall pay to the department of state
7 revenue a tax on the total amount of money wagered on that day as
8 follows:
9 (1) Two percent (2%) of the total amount of money wagered
10 under IC 4-31-7 at a permit holder's racetrack.
11 (2) Two and one-half percent (2.5%) of the total amount of money
12 wagered under IC 4-31-5.5-6 at a permit holder's satellite facility.
13 (b) **This subsection applies to taxes collected under subsection**
14 **(a) before July 1, 2024.** The taxes collected under subsection (a) shall
15 be paid from the amounts withheld under section 1 of this chapter and
16 shall be distributed as follows:
17 (1) The first one hundred fifty thousand dollars (\$150,000) of



1 taxes collected during each state fiscal year shall be deposited in
 2 the veterinary school research account established by
 3 IC 4-31-12-22.

4 (2) The remainder of the taxes collected during each state fiscal
 5 year shall be paid into the Indiana horse racing commission
 6 operating fund (IC 4-31-10).

7 **(c) This subsection applies to taxes collected under subsection**
 8 **(a) after June 30, 2024. The taxes collected under subsection (a)**
 9 **shall be paid from the amounts withheld under section 1 of this**
 10 **chapter and shall be deposited in the gaming revenue fund**
 11 **established by IC 4-40-3-1.**

12 ~~(c)~~ **(d)** The tax imposed by this section is a listed tax for purposes
 13 of IC 6-8.1-1.

14 ~~(d)~~ **(e)** The payment of the tax under this section must be reported
 15 and remitted electronically through the department's online tax filing
 16 program.

17 SECTION 2. IC 4-31-9-5 IS AMENDED TO READ AS FOLLOWS
 18 [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) At the close of each day on
 19 which pari-mutuel wagering is conducted, each permit holder or
 20 satellite facility operator shall pay to the department of state revenue
 21 a tax equal to twenty cents (\$0.20) for each person who paid an
 22 admission charge for the privilege of entering the racetrack grounds or
 23 satellite facility on that day. Separate computations shall be made of
 24 the number of patrons at each location. If tickets are issued for more
 25 than one (1) day, the sum of twenty cents (\$0.20) shall be paid for each
 26 person using the ticket on each day that it is used.

27 **(b) This subsection applies to taxes collected under subsection**
 28 **(a) before July 1, 2024.** Before the fifteenth day of each month, the
 29 taxes collected under subsection (a) during the preceding month shall
 30 be distributed as follows:

31 (1) Fifty percent (50%) of the taxes shall be distributed in equal
 32 shares to the fiscal officers of:

33 (A) the city, if any;

34 (B) the town, if any; and

35 (C) the county;

36 in which the racetrack is located. The city, town, or county may
 37 use this money as general fund operating revenues.

38 (2) Fifty percent (50%) of the taxes shall be deposited in the state
 39 general fund.

40 **(c) This subsection applies to taxes collected under subsection**
 41 **(a) after June 30, 2024. Before the fifteenth day of each month, the**
 42 **taxes collected under subsection (a) during the preceding month**



1 shall be deposited in the gaming revenue fund established by
2 IC 4-40-3-1.

3 (e) (d) The tax imposed by this section is a listed tax for purposes
4 of IC 6-8.1-1.

5 SECTION 3. IC 4-31-9-7, AS AMENDED BY P.L.210-2013,
6 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7 JULY 1, 2024]: Sec. 7. (a) This section does not apply to money
8 wagered on simulcasts of horse races televised under IC 4-31-7-7.

9 (b) Each permit holder shall pay a fee after the completion of each
10 racing meeting. This fee is in addition to the taxes imposed by section
11 3 of this chapter. Except as provided in subsection (c), the amount of
12 this fee is determined as follows:

13 (1) If the total amount of wagering at the racing meeting is less
14 than five million dollars (\$5,000,000), the fee is one-tenth of one
15 percent (0.1%) of the total amount wagered.

16 (2) If the total amount of wagering at the racing meeting is five
17 million dollars (\$5,000,000) or more, the fee is fifteen-hundredths
18 of one percent (0.15%) of the total amount wagered.

19 (c) The fees collected under this section from any one (1) permit
20 holder may not exceed fifteen thousand dollars (\$15,000) from any one
21 (1) horse racing meeting in a calendar year.

22 (d) **This subsection applies to fees collected under this section**
23 **before July 1, 2024.** Within ten (10) days after the close of each racing
24 meeting, the permit holder shall forward the fee imposed by this
25 section in equal shares to the fiscal officers of the:

- 26 (1) city, if any;
27 (2) town, if any; and
28 (3) county;

29 in which the racing meeting took place. The city, town, or county may
30 use this money as general fund operating revenues.

31 (e) **This subsection applies to fees collected under this section**
32 **after June 30, 2024. Within ten (10) days after the close of each**
33 **racing meeting, the permit holder shall forward the fees imposed**
34 **by this section to the state comptroller. The state comptroller shall**
35 **deposit the fees collected under this section in the gaming revenue**
36 **fund established by IC 4-40-3-1.**

37 SECTION 4. IC 4-31-9-9, AS AMENDED BY THE TECHNICAL
38 CORRECTIONS BILL OF THE 2024 GENERAL ASSEMBLY, IS
39 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]:
40 Sec. 9. (a) **This subsection applies to amounts withheld before July**
41 **1, 2024.** Before January 15 and July 15 of each year, each permit
42 holder that operates satellite facilities shall forward to the auditor of



1 state **comptroller** an amount equal to one-half of one percent (0.5%)
 2 of the total amount of money wagered at that permit holder's satellite
 3 facilities during the six (6) month period ending on the last day of the
 4 preceding month. The ~~auditor of state~~ **comptroller** shall distribute
 5 amounts received under this section as follows:

6 (1) Fifty percent (50%) of the amounts received shall be deposited
 7 in the livestock industry promotion and development fund
 8 established by IC 15-11-5-4.

9 (2) Fifty percent (50%) of the amounts received shall be
 10 distributed to the state fair commission for use in any activity that
 11 the commission is authorized to carry out under IC 15-13-3.

12 **(b) This subsection applies to amounts withheld after June 30,**
 13 **2024. Before January 15 and July 15 of each year, each permit**
 14 **holder that operates satellite facilities shall forward to the state**
 15 **comptroller an amount equal to one-half of one percent (0.5%) of**
 16 **the total amount of money wagered at that permit holder's satellite**
 17 **facilities during the six (6) month period ending on the last day of**
 18 **the preceding month. The state comptroller shall deposit amounts**
 19 **received under this section in the gaming revenue fund established**
 20 **by IC 4-40-3-1.**

21 ~~(b)~~ (c) Payments required by this section shall be made from
 22 amounts withheld by the permit holder under section 1 of this chapter.

23 SECTION 5. IC 4-31-10-3, AS AMENDED BY P.L.108-2019,
 24 SECTION 71, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JULY 1, 2024]: Sec. 3. The fund consists of the following:

26 (1) **Before July 1, 2024**, taxes paid into the fund under
 27 IC 4-31-9-3(b)(2).

28 (2) **Before July 1, 2024**, transfers from the Indiana horse racing
 29 commission under IC 4-35-7-12.5.

30 (3) Appropriations made by the general assembly.

31 SECTION 6. IC 4-31-12-22 IS AMENDED TO READ AS
 32 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 22. (a) The veterinary
 33 school research account (referred to in this section as "the account") is
 34 established as an account within the state general fund. The account
 35 shall be administered by Purdue University. The account does not
 36 revert to the state general fund at the end of a state fiscal year.

37 (b) The account consists of:

38 (A) **before July 1, 2024**, money deposited in the account
 39 under IC 4-31-9-3; **and**

40 (B) **after June 30, 2024**, money distributed from the
 41 **gaming revenue fund established by IC 4-40-3-1.**

42 (c) Money in the account is annually appropriated to the Purdue



1 University School of Veterinary Medicine for use in equine research.
 2 Research conducted under this section must include but is not limited
 3 to research on the effects of drugs on the race performance of horses.

4 (d) Before January 15 of each year, the Purdue University School of
 5 Veterinary Medicine shall make a written report to the commission
 6 concerning:

7 (1) the uses of the money received by the school under this
 8 section; and

9 (2) the results of the research conducted by the school under this
 10 section.

11 SECTION 7. IC 4-33-12-5.5 IS ADDED TO THE INDIANA CODE
 12 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 13 1, 2024]: **Sec. 5.5. The department shall deposit all tax revenue
 14 collected under this chapter after June 30, 2024, in the gaming
 15 revenue fund established by IC 4-40-3-1.**

16 SECTION 8. IC 4-33-12-6, AS AMENDED BY P.L.104-2022,
 17 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2024]: Sec. 6. (a) The department shall place in the state
 19 general fund the tax revenue collected under this chapter **before July
 20 1, 2024.**

21 (b) **This subsection applies only to tax revenue collected under
 22 this chapter before July 1, 2024.** Except as provided by sections 8 and
 23 8.5 of this chapter, the treasurer of state shall quarterly pay the
 24 following amounts:

25 (1) Except as provided in section 9(k) of this chapter, thirty-three
 26 and one-third percent (33 1/3%) of the admissions tax and
 27 supplemental wagering tax collected by the licensed owner during
 28 the quarter shall be paid to:

29 (A) the city in which the riverboat is located, if the city:

30 (i) is located in a county having a population of more than
 31 one hundred twelve thousand (112,000) and less than one
 32 hundred twenty thousand (120,000); or

33 (ii) is contiguous to the Ohio River and is the largest city in
 34 the county; and

35 (B) the county in which the riverboat is located, if the
 36 riverboat is not located in a city described in clause (A).

37 (2) Except as provided in section 9(k) of this chapter, thirty-three
 38 and one-third percent (33 1/3%) of the admissions tax and
 39 supplemental wagering tax collected by the licensed owner during
 40 the quarter shall be paid to the county in which the riverboat is
 41 located. In the case of a county described in subdivision (1)(B),
 42 this thirty-three and one-third percent (33 1/3%) of the admissions



- 1 tax and supplemental wagering tax is in addition to the
 2 thirty-three and one-third percent (33 1/3%) received under
 3 subdivision (1)(B).
- 4 (3) Except as provided in section 9(k) of this chapter, three and
 5 thirty-three hundredths percent (3.33%) of the admissions tax and
 6 supplemental wagering tax collected by the licensed owner during
 7 the quarter shall be paid to the county convention and visitors
 8 bureau or promotion fund for the county in which the riverboat is
 9 located.
- 10 (4) Except as provided in section 9(k) of this chapter, five percent
 11 (5%) of the admissions tax and supplemental wagering tax
 12 collected by the licensed owner during a quarter shall be paid to
 13 the state fair commission, for use in any activity that the
 14 commission is authorized to carry out under IC 15-13-3.
- 15 (5) Except as provided in section 9(k) of this chapter, three and
 16 thirty-three hundredths percent (3.33%) of the admissions tax and
 17 supplemental wagering tax collected by the licensed owner during
 18 the quarter shall be paid to the division of mental health and
 19 addiction. The division shall allocate at least twenty-five percent
 20 (25%) of the funds derived from the admissions tax to the
 21 prevention and treatment of compulsive gambling.
- 22 (6) Twenty-one and six hundred sixty-seven thousandths percent
 23 (21.667%) of the admissions tax and supplemental wagering tax
 24 collected by the licensed owner during the quarter shall be paid
 25 to the state general fund.
- 26 SECTION 9. IC 4-33-12-8, AS AMENDED BY P.L.109-2018,
 27 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 JULY 1, 2024]: Sec. 8. (a) This section applies to tax revenue collected
 29 **before July 1, 2024**, from a riverboat operating from Lake County.
- 30 (b) Except as provided by IC 6-3.1-20-7, the treasurer of state shall
 31 quarterly pay the following amounts from the taxes collected during the
 32 preceding calendar quarter from the riverboat operating from East
 33 Chicago:
- 34 (1) The lesser of:
 35 (A) eight hundred seventy-five thousand dollars (\$875,000);
 36 or
 37 (B) thirty-three and one-third percent (33 1/3%) of the
 38 admissions tax and supplemental wagering tax collected by the
 39 licensed owner during the preceding calendar quarter;
 40 to the fiscal officer of the northwest Indiana regional development
 41 authority to partially satisfy East Chicago's funding obligation to
 42 the authority under IC 36-7.5-4-2.



- 1 (2) The lesser of:
2 (A) two hundred eighteen thousand seven hundred fifty dollars
3 (\$218,750); or
4 (B) thirty-three and one-third percent (33 1/3%) of the
5 admissions tax and supplemental wagering tax collected by the
6 licensed owner during the preceding calendar quarter;
7 to the fiscal officer of the northwest Indiana regional development
8 authority to partially satisfy Lake County's funding obligation to
9 the authority under IC 36-7.5-4-2.
- 10 (3) Except as provided in section 9(k) of this chapter, the
11 remainder, if any, of:
12 (A) thirty-three and one-third percent (33 1/3%) of the
13 admissions tax and supplemental wagering tax collected by the
14 licensed owner during the preceding calendar quarter; minus
15 (B) the amount distributed to the northwest Indiana regional
16 development authority under subdivision (1) for the calendar
17 quarter;
18 must be paid to the city of East Chicago.
- 19 (4) Except as provided in section 9(k) of this chapter, the
20 remainder, if any, of:
21 (A) thirty-three and one-third percent (33 1/3%) of the
22 admissions tax and supplemental wagering tax collected by the
23 licensed owner during the preceding calendar quarter; minus
24 (B) the amount distributed to the northwest Indiana regional
25 development authority under subdivision (2) for the calendar
26 quarter;
27 must be paid to Lake County.
- 28 (5) Except as provided in section 9(k) of this chapter, three
29 percent (3%) of the admissions tax and supplemental wagering
30 tax collected by the licensed owner during the preceding calendar
31 quarter must be paid to the county convention and visitors bureau
32 for Lake County.
- 33 (6) Except as provided in section 9(k) of this chapter, three
34 hundred thirty-three thousandths percent (.333%) of the
35 admissions tax and supplemental wagering tax collected by the
36 licensed owner during the preceding calendar quarter must be
37 paid to the northwest Indiana law enforcement training center.
- 38 (7) Except as provided in section 9(k) of this chapter, five percent
39 (5%) of the admissions tax and supplemental wagering tax
40 collected by the licensed owner during the preceding calendar
41 quarter must be paid to the state fair commission for use in any
42 activity that the commission is authorized to carry out under



- 1 IC 15-13-3.
- 2 (8) Except as provided in section 9(k) of this chapter, three and
3 thirty-three hundredths percent (3.33%) of the admissions tax and
4 supplemental wagering tax collected by the licensed owner during
5 the preceding calendar quarter must be paid to the division of
6 mental health and addiction.
- 7 (9) Twenty-one and six hundred sixty-seven thousandths percent
8 (21.667%) of the admissions tax and supplemental wagering tax
9 collected by the licensed owner during the preceding calendar
10 quarter must be paid to the state general fund.
- 11 (c) Except as provided by IC 6-3.1-20-7, the treasurer of state shall
12 quarterly pay the following amounts from the taxes collected during the
13 preceding calendar quarter from each riverboat operating in Gary:
- 14 (1) The lesser of:
15 (A) four hundred thirty-seven thousand five hundred dollars
16 (\$437,500); or
17 (B) thirty-three and one-third percent (33 1/3%) of the
18 admissions tax and supplemental wagering tax collected by the
19 licensed owner during the preceding calendar quarter;
20 to the fiscal officer of the northwest Indiana regional development
21 authority to partially satisfy Gary's funding obligation to the
22 authority under IC 36-7.5-4-2.
- 23 (2) The lesser of:
24 (A) two hundred eighteen thousand seven hundred fifty dollars
25 (\$218,750); or
26 (B) thirty-three and one-third percent (33 1/3%) of the
27 admissions tax and supplemental wagering tax collected by the
28 licensed owner during the preceding calendar quarter;
29 to the fiscal officer of the northwest Indiana regional development
30 authority to partially satisfy Lake County's funding obligation to
31 the authority under IC 36-7.5-4-2.
- 32 (3) Except as provided in section 9(k) of this chapter, the
33 remainder, if any, of:
34 (A) thirty-three and one-third percent (33 1/3%) of the
35 admissions tax and supplemental wagering tax collected by the
36 licensed owner of a riverboat operating in Gary during the
37 preceding calendar quarter; minus
38 (B) the amount distributed to the northwest Indiana regional
39 development authority under subdivision (1) for the calendar
40 quarter;
41 must be paid to the city of Gary.
- 42 (4) Except as provided in section 9(k) of this chapter, the



- 1 remainder, if any, of:
 2 (A) thirty-three and one-third percent (33 1/3%) of the
 3 admissions tax and supplemental wagering tax collected by the
 4 licensed owner of a riverboat operating in Gary during the
 5 preceding calendar quarter; minus
 6 (B) the amount distributed to the northwest Indiana regional
 7 development authority under subdivision (2) for the calendar
 8 quarter;
 9 must be paid to Lake County.
- 10 (5) Except as provided in section 9(k) of this chapter, three
 11 percent (3%) of the admissions tax and supplemental wagering
 12 tax collected by the licensed owner of a riverboat operating in
 13 Gary during the preceding calendar quarter must be paid to the
 14 county convention and visitors bureau for Lake County.
- 15 (6) Except as provided in section 9(k) of this chapter, three
 16 hundred thirty-three thousandths percent (.333%) of the
 17 admissions tax and supplemental wagering tax collected by the
 18 licensed owner of a riverboat operating in Gary during the
 19 preceding calendar quarter must be paid to the northwest Indiana
 20 law enforcement training center.
- 21 (7) Except as provided in section 9(k) of this chapter, five percent
 22 (5%) of the admissions tax and supplemental wagering tax
 23 collected by the licensed owner of a riverboat operating in Gary
 24 during the preceding calendar quarter must be paid to the state
 25 fair commission for use in any activity that the commission is
 26 authorized to carry out under IC 15-13-3.
- 27 (8) Except as provided in section 9(k) of this chapter, three and
 28 thirty-three hundredths percent (3.33%) of the admissions tax and
 29 supplemental wagering tax collected by the licensed owner of a
 30 riverboat operating in Gary during the preceding calendar quarter
 31 must be paid to the division of mental health and addiction.
- 32 (9) Twenty-one and six hundred sixty-seven thousandths percent
 33 (21.667%) of the admissions tax and supplemental wagering tax
 34 collected by the licensed owner of a riverboat operating in Gary
 35 during the preceding calendar quarter must be paid to the state
 36 general fund.
- 37 (d) Except as provided by IC 6-3.1-20-7, the treasurer of state shall
 38 quarterly pay the following amounts from the taxes collected during the
 39 preceding calendar quarter from the riverboat operating in Hammond:
 40 (1) The lesser of:
 41 (A) eight hundred seventy-five thousand dollars (\$875,000);
 42 or



- 1 (B) thirty-three and one-third percent (33 1/3%) of the
 2 admissions tax and supplemental wagering tax collected by the
 3 licensed owner of a riverboat operating in Hammond during
 4 the preceding calendar quarter;
 5 to the fiscal officer of the northwest Indiana regional development
 6 authority to partially satisfy Hammond's funding obligation to the
 7 authority under IC 36-7.5-4-2.
- 8 (2) The lesser of:
 9 (A) two hundred eighteen thousand seven hundred fifty dollars
 10 (\$218,750); or
 11 (B) thirty-three and one-third percent (33 1/3%) of the
 12 admissions tax and supplemental wagering tax collected by the
 13 licensed owner during the preceding calendar quarter;
 14 to the fiscal officer of the northwest Indiana regional development
 15 authority to partially satisfy Lake County's funding obligation to
 16 the authority under IC 36-7.5-4-2.
- 17 (3) Except as provided in section 9(k) of this chapter, the
 18 remainder, if any, of:
 19 (A) thirty-three and one-third percent (33 1/3%) of the
 20 admissions tax and supplemental wagering tax collected by the
 21 licensed owner of the riverboat during the preceding calendar
 22 quarter; minus
 23 (B) the amount distributed to the northwest Indiana regional
 24 development authority under subdivision (1) for the calendar
 25 quarter;
 26 must be paid to the city of Hammond.
- 27 (4) Except as provided in section 9(k) of this chapter, the
 28 remainder, if any, of:
 29 (A) thirty-three and one-third percent (33 1/3%) of the
 30 admissions tax and supplemental wagering tax collected by the
 31 licensed owner of the riverboat during the preceding calendar
 32 quarter; minus
 33 (B) the amount distributed to the northwest Indiana regional
 34 development authority under subdivision (2) for the calendar
 35 quarter;
 36 must be paid to Lake County.
- 37 (5) Except as provided in section 9(k) of this chapter, three
 38 percent (3%) of the admissions tax and supplemental wagering
 39 tax collected by the licensed owner of the riverboat during the
 40 preceding calendar quarter must be paid to the county convention
 41 and visitors bureau for Lake County.
- 42 (6) Except as provided in section 9(k) of this chapter, three



1 hundred thirty-three thousandths percent (.333%) of the
2 admissions tax and supplemental wagering tax collected by the
3 licensed owner of a riverboat during the preceding calendar
4 quarter must be paid to the northwest Indiana law enforcement
5 training center.

6 (7) Except as provided in section 9(k) of this chapter, five percent
7 (5%) of the admissions tax and supplemental wagering tax
8 collected by the licensed owner of the riverboat during the
9 preceding calendar quarter must be paid to the state fair
10 commission for use in any activity that the commission is
11 authorized to carry out under IC 15-13-3.

12 (8) Except as provided in section 9(k) of this chapter, three and
13 thirty-three hundredths percent (3.33%) of the admissions tax and
14 supplemental wagering tax collected by the licensed owner for
15 each person admitted to the riverboat during the preceding
16 calendar quarter must be paid to the division of mental health and
17 addiction.

18 (9) Twenty-one and six hundred sixty-seven thousandths percent
19 (21.667%) of the admissions tax and supplemental wagering tax
20 collected by the licensed owner of the riverboat during the
21 preceding calendar quarter must be paid to the state general fund.

22 SECTION 10. IC 4-33-12-8.5, AS ADDED BY P.L.293-2019,
23 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
24 JULY 1, 2024]: Sec. 8.5. (a) This section applies only to tax revenue
25 collected **before July 1, 2024**, from an inland casino located in Vigo
26 County.

27 (b) The treasurer of state shall pay the following amounts from taxes
28 collected during the preceding calendar quarter from the inland casino
29 located in Vigo County:

- 30 (1) Forty percent (40%) to the city of Terre Haute.
- 31 (2) Thirty percent (30%) to Vigo County.
- 32 (3) Fifteen percent (15%) to the Vigo County school corporation.
- 33 (4) Fifteen percent (15%) to West Central 2025.

34 (c) This subsection applies to a city or county receiving money
35 under subsection (b). Money paid to a city or county under subsection
36 (b):

- 37 (1) must be paid to the fiscal officer of the unit and may be
38 deposited in the unit's general fund or a riverboat fund established
39 by the city or county under IC 36-1-8-9, or both;
- 40 (2) may not be used to reduce the unit's maximum levy under
41 IC 6-1.1-18.5 but may be used at the discretion of the unit to
42 reduce the property tax levy of the unit for a particular year;



1 (3) may be used for any legal or corporate purpose of the unit,
 2 including the pledge of money to bonds, leases, or other
 3 obligations under IC 5-1-14-4; and
 4 (4) is considered miscellaneous revenue.
 5 (d) Money paid to a school corporation under subsection (b)(3):
 6 (1) may be used for any legal or corporate purpose of the school
 7 corporation, including the pledge of money to bonds, leases, or
 8 other obligations under IC 5-1-14-4; and
 9 (2) is considered miscellaneous revenue.
 10 (e) Money paid to West Central 2025 under subsection (b)(4) must
 11 be used for the development and implementation of a regional
 12 economic development strategy that:
 13 (1) assists the residents of Vigo County and the other participating
 14 counties in West Central 2025 in improving the quality of life in
 15 the region; and
 16 (2) promotes successful and sustainable communities.
 17 (f) The fiscal officer of West Central 2025 shall annually submit a
 18 report to the Indiana economic development corporation concerning the
 19 organization's use of the money received under subsection (b)(4) and
 20 the development and implementation of the regional economic
 21 development strategy required by subsection (e).
 22 SECTION 11. IC 4-33-12.5-6, AS AMENDED BY P.L.204-2016,
 23 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2024]: Sec. 6. (a) Lake County shall distribute twenty-five
 25 percent (25%) of:
 26 **(1) before July 1, 2024, the:**
 27 ~~(A)~~ **(A)** admissions tax revenue received by the county under
 28 IC 4-33-12-8; and
 29 ~~(B)~~ **(B)** supplemental distributions received under
 30 IC 4-33-13-5; **and**
 31 **(2) after June 30, 2024, the distributions received by the**
 32 **county under IC 4-40;**
 33 to the eligible municipalities.
 34 (b) The amount that shall be distributed by the county to each
 35 eligible municipality under subsection (a) is based on the eligible
 36 municipality's proportionate share of the total population of all eligible
 37 municipalities. The most current certified census information available
 38 shall be used to determine an eligible municipality's proportionate
 39 share under this subsection. The determination of proportionate shares
 40 under this subsection shall be modified under the following conditions:
 41 (1) The certification from any decennial census completed by the
 42 United States Bureau of the Census.



1 (2) Submission by one (1) or more eligible municipalities of a
 2 certified special census commissioned by an eligible municipality
 3 and performed by the United States Bureau of the Census.
 4 (c) If proportionate shares are modified under subsection (b),
 5 distribution to eligible municipalities shall change with the:
 6 (1) payments beginning April 1 of the year following the
 7 certification of a special census under subsection (b)(2); and
 8 (2) the next quarterly payment following the certification of a
 9 decennial census under subsection (b)(1).
 10 SECTION 12. IC 4-33-13-3, AS AMENDED BY P.L.195-2023,
 11 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 JULY 1, 2024]: Sec. 3. **(a)** Except as provided in section 2.5 of this
 13 chapter, the department shall deposit tax revenue collected under this
 14 chapter **before July 1, 2024**, in the state gaming fund.
 15 **(b) Except as provided in section 2.5 of this chapter, the**
 16 **department shall deposit tax revenue collected under this chapter**
 17 **after June 30, 2024:**
 18 **(1) in the case of tax revenue remitted by an operating agent**
 19 **operating a riverboat in a historic hotel district, in the state**
 20 **gaming fund; and**
 21 **(2) in the case of tax revenue remitted by a licensed owner, in**
 22 **the gaming revenue fund established by IC 4-40-3-1.**
 23 SECTION 13. IC 4-33-13-5, AS AMENDED BY THE
 24 TECHNICAL CORRECTIONS BILL OF THE 2024 GENERAL
 25 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2024]: Sec. 5. (a) This subsection does not apply to tax
 27 revenue remitted **by a licensed owner after June 30, 2024, or** by an
 28 operating agent operating a riverboat in a historic hotel district.
 29 Excluding funds that are appropriated in the biennial budget act from
 30 the state gaming fund to the commission for purposes of administering
 31 this article, each month the ~~auditor~~ of state **comptroller** shall distribute
 32 the tax revenue deposited in the state gaming fund under this chapter
 33 to the following:
 34 (1) An amount equal to the following shall be set aside for
 35 revenue sharing under subsection (d):
 36 (A) Before July 1, 2021, the first thirty-three million dollars
 37 (\$33,000,000) of tax revenues collected under this chapter
 38 shall be set aside for revenue sharing under subsection (d).
 39 (B) After June 30, 2021, if the total adjusted gross receipts
 40 received by licensees from gambling games authorized under
 41 this article during the preceding state fiscal year is equal to or
 42 greater than the total adjusted gross receipts received by



1 licensees from gambling games authorized under this article
 2 during the state fiscal year ending June 30, 2020, the first
 3 thirty-three million dollars (\$33,000,000) of tax revenues
 4 collected under this chapter shall be set aside for revenue
 5 sharing under subsection (d).

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

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

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

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

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

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

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

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

29 (iii) Terre Haute; or

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

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



- 1 month according to this subdivision.
- 2 (b) This subsection applies only to tax revenue remitted by an
 3 operating agent operating a riverboat in a historic hotel district after
 4 June 30, 2019. Excluding funds that are appropriated in the biennial
 5 budget act from the state gaming fund to the commission for purposes
 6 of administering this article, each month the ~~auditor of state~~
 7 **comptroller** shall distribute the tax revenue remitted by the operating
 8 agent under this chapter as follows:
- 9 (1) For state fiscal years beginning after June 30, 2019, but
 10 ending before July 1, 2021, fifty-six and five-tenths percent
 11 (56.5%) shall be paid to the state general fund.
- 12 (2) For state fiscal years beginning after June 30, 2021, fifty-six
 13 and five-tenths percent (56.5%) shall be paid as follows:
- 14 (A) Sixty-six and four-tenths percent (66.4%) shall be paid to
 15 the state general fund.
- 16 (B) Thirty-three and six-tenths percent (33.6%) shall be paid
 17 to the West Baden Springs historic hotel preservation and
 18 maintenance fund established by IC 36-7-11.5-11(b).
 19 However, if:
- 20 (i) at any time the balance in that fund exceeds twenty-five
 21 million dollars (\$25,000,000); or
- 22 (ii) in any part of a state fiscal year in which the operating
 23 agent has received at least one hundred million dollars
 24 (\$100,000,000) of adjusted gross receipts;
 25 the amount described in this clause shall be paid to the state
 26 general fund for the remainder of the state fiscal year.
- 27 (3) Forty-three and five-tenths percent (43.5%) shall be paid as
 28 follows:
- 29 (A) Twenty-two and four-tenths percent (22.4%) shall be paid
 30 as follows:
- 31 (i) Fifty percent (50%) to the fiscal officer of the town of
 32 French Lick.
- 33 (ii) Fifty percent (50%) to the fiscal officer of the town of
 34 West Baden Springs.
- 35 (B) Fourteen and eight-tenths percent (14.8%) shall be paid to
 36 the county treasurer of Orange County for distribution among
 37 the school corporations in the county. The governing bodies
 38 for the school corporations in the county shall provide a
 39 formula for the distribution of the money received under this
 40 clause among the school corporations by joint resolution
 41 adopted by the governing body of each of the school
 42 corporations in the county. Money received by a school



1 corporation under this clause must be used to improve the
2 educational attainment of students enrolled in the school
3 corporation receiving the money. Not later than the first
4 regular meeting in the school year of a governing body of a
5 school corporation receiving a distribution under this clause,
6 the superintendent of the school corporation shall submit to
7 the governing body a report describing the purposes for which
8 the receipts under this clause were used and the improvements
9 in educational attainment realized through the use of the
10 money. The report is a public record.

11 (C) Thirteen and one-tenth percent (13.1%) shall be paid to the
12 county treasurer of Orange County.

13 (D) Five and three-tenths percent (5.3%) shall be distributed
14 quarterly to the county treasurer of Dubois County for
15 appropriation by the county fiscal body after receiving a
16 recommendation from the county executive. The county fiscal
17 body for the receiving county shall provide for the distribution
18 of the money received under this clause to one (1) or more
19 taxing units (as defined in IC 6-1.1-1-21) in the county under
20 a formula established by the county fiscal body after receiving
21 a recommendation from the county executive.

22 (E) Five and three-tenths percent (5.3%) shall be distributed
23 quarterly to the county treasurer of Crawford County for
24 appropriation by the county fiscal body after receiving a
25 recommendation from the county executive. The county fiscal
26 body for the receiving county shall provide for the distribution
27 of the money received under this clause to one (1) or more
28 taxing units (as defined in IC 6-1.1-1-21) in the county under
29 a formula established by the county fiscal body after receiving
30 a recommendation from the county executive.

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

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

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

38 (i) Beginning after December 31, 2017, ten percent (10%)
39 of the amount transferred under this clause in each calendar
40 year shall be transferred to the South Central Indiana
41 Regional Economic Development Corporation or a
42 successor entity or partnership for economic development



1 for the purpose of recruiting new business to Orange County
 2 as well as promoting the retention and expansion of existing
 3 businesses in Orange County.
 4 (ii) The remainder of the amount transferred under this
 5 clause in each calendar year shall be transferred to Radius
 6 Indiana or a successor regional entity or partnership for the
 7 development and implementation of a regional economic
 8 development strategy to assist the residents of Orange
 9 County and the counties contiguous to Orange County in
 10 improving their quality of life and to help promote
 11 successful and sustainable communities.
 12 To the extent possible, the Indiana economic development
 13 corporation shall provide for the transfer under item (i) to be
 14 made in four (4) equal installments. However, an amount
 15 sufficient to meet current obligations to retire or refinance
 16 indebtedness or leases for which tax revenues under this
 17 section were pledged before January 1, 2015, by the Orange
 18 County development commission shall be paid to the Orange
 19 County development commission before making distributions
 20 to the South Central Indiana Regional Economic Development
 21 Corporation and Radius Indiana or their successor entities or
 22 partnerships. The amount paid to the Orange County
 23 development commission shall proportionally reduce the
 24 amount payable to the South Central Indiana Regional
 25 Economic Development Corporation and Radius Indiana or
 26 their successor entities or partnerships.
 27 (c) This subsection does not apply to tax revenue remitted by an
 28 inland casino operating in Vigo County. For each city and county
 29 receiving money under subsection (a)(2), the ~~auditor of state~~
 30 **comptroller** shall determine the total amount of money paid by the
 31 ~~auditor of state~~ **comptroller** to the city or county during the state fiscal
 32 year 2002. The amount determined is the base year revenue for the city
 33 or county. The ~~auditor of state~~ **comptroller** shall certify the base year
 34 revenue determined under this subsection to the city or county. The
 35 total amount of money distributed to a city or county under this section
 36 during a state fiscal year may not exceed the entity's base year revenue.
 37 For each state fiscal year, the ~~auditor of state~~ **comptroller** shall pay
 38 that part of the riverboat wagering taxes that:
 39 (1) exceeds a particular city's or county's base year revenue; and
 40 (2) would otherwise be due to the city or county under this
 41 section;
 42 to the state general fund instead of to the city or county.



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

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

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

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

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

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

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

24 (3) To fund sewer and water projects, including storm water
 25 management projects.

26 (4) For police and fire pensions.

27 (5) To carry out any governmental purpose for which the money
 28 is appropriated by the fiscal body of the city, town, or county.
 29 Money used under this subdivision does not reduce the property
 30 tax levy of the city, town, or county for a particular year or reduce
 31 the maximum levy of the city, town, or county under
 32 IC 6-1.1-18.5.

33 (f) This subsection does not apply to ~~an inland casino operating in~~
 34 ~~Vigo County after June 30, 2024~~. Before July 15 of each year, the
 35 ~~auditor of~~ state **comptroller** shall determine the total amount of money
 36 distributed to an entity under IC 4-33-12-6 or IC 4-33-12-8 during the
 37 preceding state fiscal year. If the ~~auditor of~~ state **comptroller**
 38 determines that the total amount of money distributed to an entity under
 39 IC 4-33-12-6 or IC 4-33-12-8 during the preceding state fiscal year was
 40 less than the entity's base year revenue (as determined under
 41 IC 4-33-12-9), the ~~auditor of~~ state **comptroller** shall make a
 42 supplemental distribution to the entity from taxes collected under this



1 chapter and deposited into the state general fund. Except as provided
 2 in subsection (h), the amount of an entity's supplemental distribution
 3 is equal to:

4 (1) the entity's base year revenue (as determined under
 5 IC 4-33-12-9); minus

6 (2) the sum of:

7 (A) the total amount of money distributed to the entity and
 8 constructively received by the entity during the preceding state
 9 fiscal year under IC 4-33-12-6 or IC 4-33-12-8; plus

10 (B) the amount of any admissions taxes deducted under
 11 IC 6-3.1-20-7.

12 (g) This subsection applies only to Marion County. The county
 13 auditor shall distribute the money received by the county under
 14 subsection (d) as follows:

15 (1) To each city, other than the consolidated city, located in the
 16 county according to the ratio that the city's population bears to the
 17 total population of the county.

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

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

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

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

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

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



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

2 (B) the result of:

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

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

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

16 (i) This subsection applies to a supplemental distribution, if any,
17 payable to Lake County, Hammond, Gary, or East Chicago under
18 subsections (f) and (h). Beginning in July 2016, the ~~auditor~~ of state
19 **comptroller** shall, after making any deductions from the supplemental
20 distribution required by IC 6-3.1-20-7, deduct from the remainder of
21 the supplemental distribution otherwise payable to the unit under this
22 section the lesser of:

23 (1) the remaining amount of the supplemental distribution; or

24 (2) the difference, if any, between:

25 (A) three million five hundred thousand dollars (\$3,500,000);
26 minus

27 (B) the amount of admissions taxes constructively received by
28 the unit in the previous state fiscal year.

29 The ~~auditor~~ of state **comptroller** shall distribute the amounts deducted
30 under this subsection to the northwest Indiana redevelopment authority
31 established under IC 36-7.5-2-1 for deposit in the development
32 authority revenue fund established under IC 36-7.5-4-1.

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

34 (1) must be paid to the fiscal officer of the political subdivision
35 and may be deposited in the political subdivision's general fund
36 (in the case of a school corporation, the school corporation may
37 deposit the money into either the education fund (IC 20-40-2) or
38 the operations fund (IC 20-40-18)) or riverboat fund established
39 under IC 36-1-8-9, or both;

40 (2) may not be used to reduce the maximum levy under
41 IC 6-1.1-18.5 of a county, city, or town or the maximum tax rate
42 of a school corporation, but, except as provided in subsection



1 (b)(3)(B), may be used at the discretion of the political
 2 subdivision to reduce the property tax levy of the county, city, or
 3 town for a particular year;

4 (3) except as provided in subsection (b)(3)(B), may be used for
 5 any legal or corporate purpose of the political subdivision,
 6 including the pledge of money to bonds, leases, or other
 7 obligations under IC 5-1-14-4; and

8 (4) is considered miscellaneous revenue.

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

11 (k) After June 30, 2020, the amount of wagering taxes that would
 12 otherwise be distributed to South Bend under subsection (d) shall be
 13 deposited as being received from all riverboats whose supplemental
 14 wagering tax, as calculated under IC 4-33-12-1.5(b), is over three and
 15 five-tenths percent (3.5%). The amount deposited under this
 16 subsection, in each riverboat's account, is proportionate to the
 17 supplemental wagering tax received from that riverboat under
 18 IC 4-33-12-1.5 in the month of July. The amount deposited under this
 19 subsection must be distributed in the same manner as the supplemental
 20 wagering tax collected under IC 4-33-12-1.5. This subsection expires
 21 June 30, 2021.

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

25 SECTION 14. IC 4-33-13-5.3, AS AMENDED BY THE
 26 TECHNICAL CORRECTIONS BILL OF THE 2024 GENERAL
 27 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 JULY 1, 2024]: Sec. 5.3. (a) This section applies to each of the first
 29 four (4) full state fiscal years beginning after a licensed owner begins
 30 gaming operations under IC 4-33-6-4.5, **but does not apply in a state
 31 fiscal year after June 30, 2024. This section does not apply to tax
 32 revenue remitted or paid under this chapter after June 30, 2024.**

33 (b) As used in this section, "qualified city" refers to East Chicago,
 34 Hammond, or Michigan City.

35 (c) The ~~auditor of state~~ **comptroller** shall determine the total
 36 amount of money paid by the ~~auditor of state~~ **comptroller** under
 37 section 5(a)(2) of this chapter to Gary, East Chicago, Hammond, and
 38 Michigan City during the state fiscal year ending on June 30, 2019. The
 39 amount determined under this subsection for each city is the city's base
 40 year revenue. The ~~auditor of state~~ **comptroller** shall certify the base
 41 year revenue determined under this subsection to each city.

42 (d) Subject to subsection (g), a qualified city is entitled to a



1 supplemental payment under this section if both of the following occur
 2 in a particular state fiscal year:

3 (1) The total amount payable to Gary under section 5(a)(2) of this
 4 chapter in the state fiscal year is greater than the base year
 5 revenue determined for Gary under subsection (c).

6 (2) The amount payable to the qualified city under section 5(a)(2)
 7 of this chapter in the state fiscal year is less than the base year
 8 revenue determined for the qualified city under subsection (c).

9 (e) Subject to subsection (g), the ~~auditor of state~~ **comptroller** shall
 10 deduct the lesser of the following from the amount otherwise payable
 11 to Gary to make a supplemental payment to a qualified city entitled to
 12 a payment under subsection (d):

13 (1) The difference between the base year revenue determined for
 14 the qualified city under subsection (c) and the amount payable to
 15 the qualified city under section 5(a)(2) of this chapter.

16 (2) The difference between the amount payable to Gary under
 17 section 5(a)(2) of this chapter and the base year revenue
 18 determined for Gary under subsection (c).

19 (f) Subject to subsection (g), the ~~auditor of state~~ **comptroller** shall
 20 supplement the amount payable to the qualified city under section
 21 5(a)(2) of this chapter with a payment equal to the amount deducted
 22 under subsection (e) for the qualified city.

23 (g) The ~~auditor of state~~ **comptroller** may not deduct from the
 24 amounts payable under section 5(a)(2) of this chapter to Gary in a
 25 particular state fiscal year an amount greater than the difference
 26 between the amount payable to Gary under section 5(a)(2) of this
 27 chapter and the base year revenue determined for Gary under
 28 subsection (c). If the total amount of the supplemental payments
 29 determined for qualified cities exceeds the amount that may be
 30 deducted under this section, the amount paid to each qualified city
 31 entitled to a supplemental payment must be determined under STEP
 32 FOUR the following formula:

33 STEP ONE: Determine the difference between the qualified city's
 34 base year revenue and the amount payable to the qualified city
 35 under section 5(a)(2) of this chapter for the particular state fiscal
 36 year.

37 STEP TWO: Determine the sum of the STEP ONE results for all
 38 qualified cities entitled to a supplemental payment in the
 39 particular state fiscal year.

40 STEP THREE: Determine for each qualified city entitled to a
 41 supplemental payment in the particular state fiscal year the
 42 quotient of:



1 (A) the STEP ONE result for the qualified city; divided by
 2 (B) the STEP TWO result.
 3 STEP FOUR: Determine for each qualified city entitled to a
 4 supplemental payment in the particular state fiscal year the
 5 product of:
 6 (A) the STEP THREE quotient; multiplied by
 7 (B) the maximum amount that may be deducted from the
 8 amounts payable under section 5(a)(2) of this chapter for Gary.
 9 SECTION 15. IC 4-35-7-12.5, AS AMENDED BY P.L.156-2020,
 10 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2024]: Sec. 12.5. (a) A licensee shall annually withhold the
 12 sum of:
 13 (1) the product of:
 14 (A) seventy-five thousand dollars (\$75,000); multiplied by
 15 (B) the number of racetracks operated by the licensee;
 16 from the amount that must be distributed under section 12(b) of
 17 this chapter; and
 18 (2) forty-five hundredths percent (0.45%) of the adjusted gross
 19 receipts from the previous month at each casino operated by the
 20 licensee.
 21 (b) A licensee shall transfer the amount withheld under subsection
 22 (a)(1) to the Indiana horse racing commission for deposit in the gaming
 23 integrity fund established by IC 4-35-8.7-3. Money transferred under
 24 this subsection must be used for the purposes described in
 25 IC 4-35-8.7-3(f)(1).
 26 (c) A licensee shall transfer the amount withheld under subsection
 27 (a)(2):
 28 (1) **before July 1, 2024**, to the Indiana horse racing commission
 29 for deposit in the Indiana horse racing commission operating fund
 30 established by IC 4-31-10-2; **and**
 31 (2) **after June 30, 2024, to the gaming revenue fund**
 32 **established by IC 4-40-3-1.**
 33 SECTION 16. IC 4-35-8-3, AS AMENDED BY P.L.146-2008,
 34 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2024]: Sec. 3. (a) The department shall deposit tax revenue
 36 collected under section 1 of this chapter **before July 1, 2024**, in the
 37 state general fund.
 38 (b) **The department shall deposit tax revenue collected under**
 39 **section 1 of this chapter after June 30, 2024, in the gaming revenue**
 40 **fund established by IC 4-40-3-1.**
 41 SECTION 17. IC 4-35-8.5-1, AS AMENDED BY P.L.255-2015,
 42 SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2024]: Sec. 1. (a) Before the fifteenth day of each month, a
 2 licensee that offers gambling game wagering under this article shall
 3 pay to the commission a county gambling game wagering fee equal to
 4 three percent (3%) of the adjusted gross receipts received from
 5 gambling game wagering during the previous month at the licensee's
 6 racetrack. However, a licensee is not required to pay more than eight
 7 million dollars (\$8,000,000) of county gambling game wagering fees
 8 under this section in any state fiscal year.

9 (b) The commission shall deposit the county gambling game
 10 wagering fee received by the commission into:

11 **(1) for county gambling game wagering fees received before**
 12 **July 1, 2024**, a separate account within the state general fund;
 13 **and**

14 **(2) for county gambling game wagering fees received after**
 15 **June 30, 2024, the gaming revenue fund established by**
 16 **IC 4-40-3-1.**

17 SECTION 18. IC 4-35-8.5-2, AS AMENDED BY P.L.137-2022,
 18 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JULY 1, 2024]: Sec. 2. **This section applies to county gambling**
 20 **game wagering fees received before July 1, 2024.** On or before the
 21 fifteenth day of each month, the treasurer of state shall distribute any
 22 county gambling game wagering fees received from a licensee during
 23 the previous month to the county auditor of the county in which the
 24 licensee's racetrack is located.

25 SECTION 19. IC 4-38-10-3, AS ADDED BY P.L.293-2019,
 26 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2024]: Sec. 3. **(a) This section applies to tax revenue**
 28 **collected under section 2 of this chapter before July 1, 2024.**

29 ~~(a)~~ **(b)** Except as provided in subsection ~~(b)~~; **(c)**, the department
 30 shall deposit the tax revenue collected under section 2 of this chapter
 31 in the state general fund.

32 ~~(b)~~ **(c)** The department shall transfer an amount equal to three and
 33 thirty-three hundredths percent (3.33%) of the tax revenue collected
 34 under section 2 of this chapter to the addiction services fund
 35 established by IC 12-23-2-2.

36 ~~(c)~~ **(d)** Twenty-five percent (25%) of the tax revenue transferred
 37 under subsection ~~(b)~~ **(c)** must be allocated to:

- 38 (1) the prevention of;
 39 (2) education regarding;
 40 (3) provider credentialing for; and
 41 (4) treatment of;

42 compulsive gambling.



1 SECTION 20. IC 4-38-10-3.5 IS ADDED TO THE INDIANA
2 CODE AS A NEW SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 2024]: **Sec. 3.5. (a) This section applies to tax**
4 **revenue collected under section 2 of this chapter after June 30,**
5 **2024.**

6 (b) Except as provided in subsection (c), the department shall
7 deposit tax revenue collected under section 2 of this chapter after
8 June 30, 2024, in the case of tax revenue remitted by a certificate
9 holder that is:

- 10 (1) an operating agent operating a riverboat in a historic hotel
11 district, in the state general fund; and
12 (2) a licensed owner or permit holder, in the gaming revenue
13 fund established by IC 4-40-3-1.

14 (c) The department shall transfer an amount equal to three and
15 thirty-three hundredths percent (3.33%) of the tax revenue
16 remitted under subsection (b)(1) by a certificate holder that is an
17 operating agent operating a riverboat in a historic hotel district to
18 the addiction services fund established by IC 12-23-2-2.

19 (d) Twenty-five percent (25%) of the tax revenue transferred
20 under subsection (b)(1) must be allocated to:

- 21 (1) the prevention of;
22 (2) education regarding;
23 (3) provider credentialing for; and
24 (4) treatment of;

25 compulsive gambling.

26 SECTION 21. IC 4-40 IS ADDED TO THE INDIANA CODE AS
27 A NEW ARTICLE TO READ AS FOLLOWS [EFFECTIVE JULY 1,
28 2024]:

29 **ARTICLE 40. GAMING REVENUE DISTRIBUTION**

30 **Chapter 1. Application**

31 **Sec. 1. This article applies to the distribution of revenue**
32 **received or remitted after June 30, 2024, by a:**

- 33 (1) licensed owner from the:
34 (A) wagering tax imposed under IC 4-33-13; and
35 (B) supplemental wagering tax imposed under IC 4-33-12;
36 (2) licensee from the:
37 (A) graduated slot machine wagering tax imposed under
38 IC 4-35-8;
39 (B) county gambling game wagering fee imposed under
40 IC 4-35-8.5; and
41 (C) fees imposed under IC 4-35-7-12.5;
42 (3) except as provided in section 2 of this chapter, certificate



1 holder from the sports wagering tax imposed under
2 IC 4-38-10; and

3 (4) person that holds a permit to conduct a horse racing
4 meeting or a permit holder licensed to operate a satellite
5 facility from taxes imposed under IC 4-31-9.

6 Sec. 2. This article does not apply to the distribution of revenue
7 received or remitted by an operating agent from the:

8 (1) wagering tax imposed under IC 4-33-13; or

9 (2) sports wagering tax imposed under IC 4-38-10.

10 Chapter 2. Definitions

11 Sec. 1. The definitions in this chapter apply throughout this
12 article.

13 Sec. 2. "Certificate holder" has the meaning set forth in
14 IC 4-38-2-4.

15 Sec. 3. "Gaming commission" means the Indiana gaming
16 commission established by IC 4-33-3-1.

17 Sec. 4. "Gaming revenue fund" means the gaming revenue fund
18 established by IC 4-40-3-1.

19 Sec. 5. "Host unit" means each of the following:

20 (1) If the riverboat is located in a city, the city in which the
21 riverboat is located and the county in which the riverboat is
22 located.

23 (2) If a city is designated as the home dock of the riverboat
24 from which the tax revenue was collected, in the case of:

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

26 (B) a city located in Lake County; or

27 (C) Terre Haute;

28 the city designated as the home dock of the riverboat from
29 which the tax revenue was collected and the county in which
30 the riverboat is located.

31 (3) A county that is designated as the home dock of the
32 riverboat from which the tax revenue was collected, in the
33 case of a riverboat that is not located in a city described in
34 subdivision (1) or whose home dock is not in a city described
35 in subdivision (2).

36 (4) A county in which a licensee's racetrack in which gambling
37 games are conducted under IC 4-35 is located.

38 Sec. 6. "Licensed owner" has the meaning set forth in
39 IC 4-33-2-13.

40 Sec. 7. "Licensee" has the meaning set forth in IC 4-35-2-7.

41 Sec. 8. "Operating agent" has the meaning set forth in
42 IC 4-33-2-14.5.



1 **Sec. 9. "Riverboat" has the meaning set forth in IC 4-33-2-17.**

2 **Chapter 3. Gaming Revenue Fund**

3 **Sec. 1. (a) The gaming revenue fund is established.**

4 **(b) The gaming revenue fund consists of the following:**

5 **(1) Revenue deposited in the gaming revenue fund under**
6 **IC 4-31-9-3(c).**

7 **(2) Revenue deposited in the gaming revenue fund under**
8 **IC 4-31-9-5(c).**

9 **(3) Revenue deposited in the gaming revenue fund under**
10 **IC 4-31-9-7(e).**

11 **(4) Revenue deposited in the gaming revenue fund under**
12 **IC 4-31-9-9(b).**

13 **(5) Revenue deposited in the gaming revenue fund under**
14 **IC 4-33-12-5.5.**

15 **(6) Revenue deposited in the gaming revenue fund under**
16 **IC 4-33-13-3(b)(2).**

17 **(7) Revenue deposited in the gaming revenue fund under**
18 **IC 4-35-7-12.5(c).**

19 **(8) Revenue deposited in the gaming revenue fund under**
20 **IC 4-35-8-3(b).**

21 **(9) Revenue deposited in the gaming revenue fund under**
22 **IC 4-35-8.5-1(b)(2).**

23 **(10) Revenue deposited in the gaming revenue fund under**
24 **IC 4-38-10-3.5(b)(2).**

25 **(c) The gaming revenue fund shall be administered by the state**
26 **comptroller.**

27 **(d) Money in the gaming revenue fund is continually**
28 **appropriated as provided in this chapter.**

29 **(e) Money in the gaming revenue fund does not revert to the**
30 **state general fund at the end of a state fiscal year.**

31 **Sec. 2. After funds are appropriated in the biennial budget act**
32 **from the gaming revenue fund to the commission for purposes of**
33 **administering IC 4-33, the state comptroller shall quarterly deposit**
34 **in the state general fund an amount equal to sixty-seven percent**
35 **(67%) of the money in the gaming revenue fund.**

36 **Sec. 3. (a) After funds are appropriated in the biennial budget**
37 **act from the gaming revenue fund to the commission for purposes**
38 **of administering IC 4-33, the state comptroller shall quarterly**
39 **divide and distribute a total amount equal to five and eighty-five**
40 **hundredths percent (5.85%) of the money in the gaming revenue**
41 **fund between each county according to the ratio that the county's**
42 **population bears to the total population of the state. The money**



1 paid under this subsection must be paid to the county treasurer of
 2 each county. Except as provided in subsection (b), the county
 3 treasurer shall distribute the money received by the county under
 4 this subsection as follows:

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

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

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

13 (b) This subsection applies only to a county containing a
 14 consolidated city. The county auditor shall distribute the money
 15 received by the county under subsection (a) as follows:

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

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

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

25 Sec. 4. (a) After funds are appropriated in the biennial budget
 26 act from the gaming revenue fund to the commission for purposes
 27 of administering IC 4-33, the state comptroller shall quarterly
 28 divide and distribute a total amount equal to twenty-five percent
 29 (25%) of the money in the gaming revenue fund among each host
 30 unit and each host unit's county convention and visitors bureau or
 31 promotion fund. The state comptroller shall pay each host unit and
 32 each host unit's county convention and visitors bureau or
 33 promotion fund an amount that equals the host unit's and host
 34 unit's county convention and visitors bureau or promotion fund's
 35 average aggregate distribution from:

36 (1) revenue and fees collected under IC 4-31, IC 4-33, IC 4-35,
 37 and IC 4-38; and

38 (2) money in the gaming revenue fund;

39 as applicable, in the immediately preceding five (5) years.

40 (b) A host unit or host unit's county convention and visitors
 41 bureau or promotion fund may not receive a distribution under
 42 this section that is less than an amount equal to the host unit's or



1 host unit's county convention and visitors bureau or promotion
 2 fund's average distribution over the immediately preceding five (5)
 3 years. If the total amount of money available to distribute under
 4 this section in a year is less than the total amount necessary to meet
 5 the required distributions under this subsection, the distributions
 6 to each recipient shall be reduced proportionately.

7 (c) If the total amount to be divided and distributed under
 8 subsection (a) exceeds the amount necessary to meet the minimum
 9 payment requirement under subsection (b), the excess shall be
 10 annually divided among each host unit in proportion to the amount
 11 of tax revenue deposited in the gaming revenue fund for the period
 12 that is attributable to tax revenue collected from the gaming
 13 operations located in the host unit. Of the excess amount received
 14 by each host unit:

15 (1) if the host unit is a city:

16 (A) fifty percent (50%) of the excess shall remain with the
 17 city; and

18 (B) fifty percent (50%) of the excess shall be paid to the
 19 county in which the city is located; and

20 (2) if the host unit is a county, the excess shall remain with the
 21 county.

22 A host unit's county convention and visitors bureau or promotion
 23 fund is not eligible to receive a distribution of any excess amounts
 24 under this subsection.

25 **Sec. 5.** This section applies only to tax revenue distributed under
 26 section 3 of this chapter. Money paid to a unit of local government
 27 under section 3 of this chapter:

28 (1) must be paid to the fiscal officer of the unit of local
 29 government;

30 (2) may not be used to reduce the unit of local government's
 31 maximum levy under IC 6-1.1-18.5 but may be used at the
 32 discretion of the unit of local government to reduce the
 33 property tax levy of the unit of local government for a
 34 particular year;

35 (3) may be deposited in a special fund or allocation fund
 36 created under IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5,
 37 IC 36-7-15.1, and IC 36-7-30 to provide funding for debt
 38 repayment;

39 (4) may be used to fund sewer and water projects, including
 40 storm water management projects;

41 (5) may be used for police and fire pensions;

42 (6) may be used for any other legal or corporate purpose of



1 the unit of local government, including the pledge of money to
2 bonds, leases, or other obligations under IC 5-1-14-4; and
3 (7) is considered miscellaneous revenue.

4 **Sec. 6. (a) This section applies only to tax revenue distributed**
5 **under section 4 of this chapter to Lake County, Hammond, Gary,**
6 **and East Chicago.**

7 **(b) A host unit that receives a distribution under section 4 of this**
8 **chapter shall annually distribute three million five hundred**
9 **thousand dollars (\$3,500,000) from the amount received under**
10 **section 4 of this chapter to the northwest Indiana regional**
11 **development authority toward satisfying the host unit's funding**
12 **obligation.**

13 **Sec. 7. (a) This section applies only to tax revenue distributed**
14 **under section 4 of this chapter to Vigo County and the city of Terre**
15 **Haute.**

16 **(b) Tax revenue distributed under section 4 of this chapter to**
17 **Vigo County and the city of Terre Haute shall be divided according**
18 **to the following:**

- 19 **(1) Forty percent (40%) to the city of Terre Haute.**
20 **(2) Thirty percent (30%) to Vigo County.**
21 **(3) Fifteen percent (15%) to the Vigo County school**
22 **corporation.**
23 **(4) Fifteen percent (15%) to West Central 2025.**

24 **(c) Money paid to a city or county under subsection (b):**

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

37 **(d) Money paid to the Vigo County school corporation under**
38 **subsection (b)(3):**

- 39 **(1) may be used for any legal or corporate purpose of the**
40 **school corporation, including the pledge of money to bonds,**
41 **leases, or other obligations under IC 5-1-14-4; and**
42 **(2) is considered miscellaneous revenue.**



1 (e) Money paid to West Central 2025 under subsection (b)(4)
2 must be used for the development and implementation of a regional
3 economic development strategy that:

4 (1) assists the residents of Vigo County and the other
5 participating counties in West Central 2025 in improving the
6 quality of life in the region; and

7 (2) promotes successful and sustainable communities.

8 (f) The fiscal officer of West Central 2025 shall submit an
9 annual report to the Indiana economic development corporation
10 concerning the organization's use of the money received under
11 subsection (b)(4) and the development and implementation of the
12 regional economic development strategy required by subsection (e).

13 Sec. 8. (a) After funds are appropriated in the biennial budget
14 act from the gaming revenue fund to the commission for purposes
15 of administering IC 4-33, the state comptroller shall quarterly
16 transfer an amount equal to two and fifteen-hundredths percent
17 (2.15%) of the money in the gaming revenue fund to an account
18 established in the gaming revenue fund to be appropriated for
19 distributions to entities for use as determined by the general
20 assembly. Each year during the regular session of the general
21 assembly, an entity may submit a request to the:

22 (1) house committee on ways and means; and

23 (2) senate committee on appropriations;

24 proposing a distribution be made from the amount under this
25 subsection and the purposes for which the distribution must be
26 used.

27 (b) The following must receive a preference in determining any
28 distributions under this section:

29 (1) The state fair commission.

30 (2) The northwest Indiana law enforcement training center.

31 (3) The division of mental health and addiction.

32 (4) The economic development fund established under
33 IC 5-28-8.

34 (5) Purdue University School of Veterinary Medicine.

35 (6) Indiana Horse Racing Commission.

36 (7) Entities that promote and develop the livestock industry.

37 SECTION 22. IC 6-1.1-4-31.5, AS AMENDED BY P.L.181-2023,
38 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
39 JULY 1, 2024]: Sec. 31.5. (a) As used in this section, "department"
40 refers to the department of local government finance.

41 (b) If the department makes a determination and informs local
42 officials under section 31(c) of this chapter, the department may order



1 a state conducted assessment or reassessment in the county subject to
2 the time limitation in that subsection.

3 (c) If the department orders a state conducted assessment or
4 reassessment in a county, the department shall assume the duties of the
5 county assessor. Notwithstanding sections 15 and 17 of this chapter, a
6 county assessor subject to an order issued under this section may not
7 assess property or have property assessed for the assessment or under
8 a county's reassessment plan prepared under section 4.2 of this chapter.
9 Until the state conducted assessment or reassessment is completed
10 under this section, the assessment or reassessment duties of the county
11 assessor are limited to providing the department or a contractor of the
12 department the support and information requested by the department
13 or the contractor.

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

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

- 25 (1) data;
- 26 (2) records;
- 27 (3) maps;
- 28 (4) parcel record cards;
- 29 (5) forms;
- 30 (6) computer software systems;
- 31 (7) computer hardware systems; and
- 32 (8) other information;

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

40 (f) The department may enter into a contract with a professional
41 appraising firm to conduct an assessment or reassessment under this
42 section. If a county entered into a contract with a professional



1 appraising firm to conduct the county's assessment or reassessment
 2 before the department orders a state conducted assessment or
 3 reassessment in the county under this section, the contract:

4 (1) is as valid as if it had been entered into by the department; and

5 (2) shall be treated as the contract of the department.

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

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

13 (2) must include a statement of the taxpayer's rights under section
 14 31.7 of this chapter.

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

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

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

29 (2) obtains from the department:

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

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

33 (3) files with the county auditor:

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

35 (B) proof of the department's approval of the form and amount
 36 of the bill; and

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

39 The department's approval and certification of a bill under subdivision
 40 (2) shall be treated as conclusively resolving the merits of a contractor's
 41 claim. Upon receipt of the documentation described in subdivision (3),
 42 the county auditor shall immediately certify that the bill is true and



1 correct without further audit and submit the claim to the county
 2 executive. The county executive shall allow the claim, in full, as
 3 approved by the department, without further examination of the merits
 4 of the claim in a regular or special session that is held not less than
 5 three (3) days and not more than seven (7) days after the date the claim
 6 is certified by the county fiscal officer if the procedures in IC 5-11-10-2
 7 are used to approve the claim or the date the claim is placed on the
 8 claim docket under IC 36-2-6-4 if the procedures in IC 36-2-6-4 are
 9 used to approve the claim. Upon allowance of the claim by the county
 10 executive, the county auditor shall immediately issue a warrant or
 11 check for the full amount of the claim approved by the department.
 12 Compliance with this subsection constitutes compliance with
 13 IC 5-11-6-1, IC 5-11-10, and IC 36-2-6. The determination and
 14 payment of a claim in compliance with this subsection is not subject to
 15 remonstrance and appeal. IC 36-2-6-4(f) and IC 36-2-6-9 do not apply
 16 to a claim submitted under this subsection. IC 5-11-10-1.6(f) applies
 17 to a fiscal officer who pays a claim in compliance with this subsection.

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

- 21 (1) The commissioner of the Indiana department of
- 22 administration.
- 23 (2) The director of the budget agency.
- 24 (3) The attorney general.

25 (k) If money in the county's property reassessment fund is
 26 insufficient to pay for an assessment or reassessment conducted under
 27 this section, the department may increase the tax rate and tax levy of
 28 the county's property reassessment fund to pay the cost and expenses
 29 related to the assessment or reassessment.

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



1 department shall notify the county's assessing officials of the land
2 values determined under this subsection.

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

4 (1) a county auditor fails to:

5 (A) certify the contractor's bill;

6 (B) publish the contractor's claim;

7 (C) submit the contractor's claim to the county executive; or

8 (D) issue a warrant or check for payment of the contractor's
9 bill;

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

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

15 (3) a person or an entity authorized to act on behalf of the county
16 takes or fails to take an action, including failure to request an
17 appropriation, and that action or failure to act delays or halts
18 progress under this section for payment of the contractor's bill.

19 (n) The department, upon receiving notice under subsection (m)
20 from a contractor of the department, shall:

21 (1) verify the accuracy of the contractor's assertion in the notice
22 that:

23 (A) a failure occurred as described in subsection (m)(1) or
24 (m)(2); or

25 (B) a person or an entity acted or failed to act as described in
26 subsection (m)(3); and

27 (2) provide to the treasurer of state the department's approval
28 under subsection (i)(2)(A) of the contractor's bill with respect to
29 which the contractor gave notice under subsection (m).

30 (o) Upon receipt of the department's approval of a contractor's bill
31 under subsection (n), the treasurer of state shall pay the contractor the
32 amount of the bill approved by the department from money in the
33 possession of the state that would otherwise be available for
34 distribution to the county, including distributions of admissions taxes
35 or wagering taxes.

36 (p) The treasurer of state shall withhold from the money that would
37 be distributed under IC 4-33-12-6, IC 4-33-13-5, **IC 4-40**, or any other
38 law to a county described in a notice provided under subsection (m) the
39 amount of a payment made by the treasurer of state to the contractor of
40 the department under subsection (o). Money shall be withheld from any
41 source payable to the county.

42 (q) Compliance with subsections (m) through (p) constitutes



1 compliance with IC 5-11-10.

2 (r) IC 5-11-10-1.6(f) applies to the treasurer of state with respect to
3 the payment made in compliance with subsections (m) through (p).
4 This subsection and subsections (m) through (p) must be interpreted
5 liberally so that the state shall, to the extent legally valid, ensure that
6 the contractual obligations of a county subject to this section are paid.
7 Nothing in this section shall be construed to create a debt of the state.

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

10 SECTION 23. IC 6-3.1-20-7, AS AMENDED BY P.L.156-2020,
11 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
12 JULY 1, 2024]: Sec. 7. (a) The department shall before July 1 of each
13 year determine the following:

14 (1) The greater of:

15 (A) eight million five hundred thousand dollars (\$8,500,000);
16 or

17 (B) the amount of credits allowed under this chapter for
18 taxable years ending before January 1 of the year.

19 (2) The quotient of:

20 (A) the amount determined under subdivision (1); divided by

21 (B) four (4).

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

24 (1) deducted each quarter from:

25 (A) **for tax revenue collected before July 1, 2024**, the
26 riverboat supplemental wagering tax revenue otherwise
27 payable to the county under IC 4-33-12-8 and the
28 supplemental distribution otherwise payable to the county
29 under IC 4-33-13-5(f); and

30 (B) **for tax revenue collected after June 30, 2024, from the**
31 **distributions otherwise payable to the county under**
32 **IC 4-40; and**

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

34 (c) Except as provided in subsection (d), one-sixth (1/6) of the
35 amount determined by the department under subsection (a)(2) shall be:

36 (1) deducted each quarter from, **for tax revenue collected before**
37 **July 1, 2024**, the riverboat supplemental wagering tax revenue
38 otherwise payable under IC 4-33-12-8 and the supplemental
39 distribution otherwise payable under IC 4-33-13-5(f), **and for tax**
40 **revenue collected after June 30, 2024, from the distributions**
41 **otherwise payable to the county under IC 4-40**, to each of the
42 following:



- 1 (A) The largest city by population located in the county.
 2 (B) The second largest city by population located in the
 3 county.
 4 (C) The third largest city by population located in the county;
 5 and
 6 (2) paid instead to the state general fund.
 7 (d) If the amount determined by the department under subsection
 8 (a)(1)(B) is less than eight million five hundred thousand dollars
 9 (\$8,500,000), the difference of:
 10 (1) eight million five hundred thousand dollars (\$8,500,000);
 11 minus
 12 (2) the amount determined by the department under subsection
 13 (a)(1)(B);
 14 shall be paid in four (4) equal quarterly payments to the northwest
 15 Indiana regional development authority established by IC 36-7.5-2-1
 16 instead of the state general fund. Any amounts paid under this
 17 subsection shall be used by the northwest Indiana regional
 18 development authority only to establish or improve public mass rail
 19 transportation systems in Lake County.
 20 SECTION 24. IC 6-8.1-3-17, AS AMENDED BY P.L.146-2020,
 21 SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 JULY 1, 2024]: Sec. 17. (a) Before an original tax appeal is filed with
 23 the tax court under IC 33-26, the commissioner, or the taxpayer rights
 24 advocate office to the extent granted the authority by the commissioner,
 25 may settle any tax liability dispute if a substantial doubt exists as to:
 26 (1) the constitutionality of the tax under the Constitution of the
 27 State of Indiana;
 28 (2) the right to impose the tax;
 29 (3) the correct amount of tax due;
 30 (4) the collectability of the tax; or
 31 (5) whether the taxpayer is a resident or nonresident of Indiana.
 32 (b) After an original tax appeal is filed with the tax court under
 33 IC 33-26, and notwithstanding IC 4-6-2-11, the commissioner may
 34 settle a tax liability dispute with an amount in contention of twenty-five
 35 thousand dollars (\$25,000) or less. Notwithstanding IC 6-8.1-7-1(a),
 36 the terms of a settlement under this subsection are available for public
 37 inspection.
 38 (c) The department shall establish an amnesty program for taxpayers
 39 having an unpaid tax liability for a listed tax that was due and payable
 40 for a tax period ending before January 1, 2013. A taxpayer is not
 41 eligible for the amnesty program:
 42 (1) for any tax liability resulting from the taxpayer's failure to



1 comply with IC 6-3-1-3.5(b)(3) with regard to the tax imposed by
 2 IC 4-33-13, ~~or~~ IC 4-35-8, **or IC 4-40**; or

3 (2) if the taxpayer participated in any previous amnesty program
 4 under:

5 (A) this section (as in effect on December 31, 2014); or

6 (B) IC 6-2.5-14.

7 The time in which a voluntary payment of tax liability may be made (or
 8 the taxpayer may enter into a payment program acceptable to the
 9 department for the payment of the unpaid listed taxes in full in the
 10 manner and time established in a written payment program agreement
 11 between the department and the taxpayer) under the amnesty program
 12 is limited to the period determined by the department, not to exceed
 13 eight (8) regular business weeks ending before the earlier of the date
 14 set by the department or January 1, 2017. The amnesty program must
 15 provide that, upon payment by a taxpayer to the department of all listed
 16 taxes due from the taxpayer for a tax period (or payment of the unpaid
 17 listed taxes in full in the manner and time established in a written
 18 payment program agreement between the department and the taxpayer),
 19 entry into an agreement that the taxpayer is not eligible for any other
 20 amnesty program that may be established and waives any part of
 21 interest and penalties on the same type of listed tax that is being
 22 granted amnesty in the current amnesty program, and compliance with
 23 all other amnesty conditions adopted under a rule of the department in
 24 effect on the date the voluntary payment is made, the department:

25 (1) shall abate and not seek to collect any interest, penalties,
 26 collection fees, or costs that would otherwise be applicable;

27 (2) shall release any liens imposed;

28 (3) shall not seek civil or criminal prosecution against any
 29 individual or entity; and

30 (4) shall not issue, or, if issued, shall withdraw, an assessment, a
 31 demand notice, or a warrant for payment under IC 6-8.1-5-1,
 32 IC 6-8.1-5-3, IC 6-8.1-8-2, or another law against any individual
 33 or entity;

34 for listed taxes due from the taxpayer for the tax period for which
 35 amnesty has been granted to the taxpayer. Amnesty granted under this
 36 subsection is binding on the state and its agents. However, failure to
 37 pay to the department all listed taxes due for a tax period invalidates
 38 any amnesty granted under this subsection for that tax period. The
 39 department shall conduct an assessment of the impact of the tax
 40 amnesty program on tax collections and an analysis of the costs of
 41 administering the tax amnesty program. As soon as practicable after the
 42 end of the tax amnesty period, the department shall submit a copy of



1 the assessment and analysis to the legislative council in an electronic
 2 format under IC 5-14-6. The department shall enforce an agreement
 3 with a taxpayer that prohibits the taxpayer from receiving amnesty in
 4 another amnesty program.

5 (d) For purposes of subsection (c), a liability for a listed tax is due
 6 and payable if:

7 (1) the department has issued:

8 (A) an assessment of the listed tax under IC 6-8.1-5-1;

9 (B) a demand for payment under IC 6-8.1-5-3; or

10 (C) a demand notice for payment of the listed tax under
 11 IC 6-8.1-8-2;

12 (2) the taxpayer has filed a return or an amended return in which
 13 the taxpayer has reported a liability for the listed tax; or

14 (3) the taxpayer has filed a written statement of liability for the
 15 listed tax in a form that is satisfactory to the department.

16 (e) The department may waive interest and penalties if the general
 17 assembly enacts a change in a listed tax for a tax period that increases
 18 a taxpayer's tax liability for that listed tax after the due date for that
 19 listed tax and tax period. However, such a waiver shall apply only to
 20 the extent of the increase in tax liability and only for a period not
 21 exceeding sixty (60) days after the change is enacted. The department
 22 may adopt rules, including emergency rules, or issue guidelines to carry
 23 out this subsection.

24 SECTION 25. IC 20-26-5-22.5, AS AMENDED BY P.L.244-2017,
 25 SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2024]: Sec. 22.5. (a) A school corporation may participate in
 27 the establishment of a public school foundation.

28 (b) The governing body of a school corporation may receive the
 29 proceeds of a grant, a restricted gift, an unrestricted gift, a donation, an
 30 endowment, a bequest, a trust, an agreement to share tax revenue
 31 received by a city or county under IC 4-33-12-6, ~~or~~ IC 4-33-13, **or**
 32 **IC 4-40**, or other funds not generated from taxes levied by the school
 33 corporation to create a foundation under the following conditions:

34 (1) The foundation is:

35 (A) exempt from federal income taxation under Section
 36 501(c)(3) of the Internal Revenue Code; and

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

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



1 foundation may hold a donation as a permanent endowment.

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

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

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

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

10 (ii) is liquidated; or

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

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

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

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

19 SECTION 26. IC 20-47-1-1, AS ADDED BY P.L.2-2006,
20 SECTION 170, IS AMENDED TO READ AS FOLLOWS
21 [EFFECTIVE JULY 1, 2024]: Sec. 1. As used in this chapter,
22 "proceeds from riverboat gaming" means tax revenue received by a
23 political subdivision under IC 4-33-12-6, IC 4-33-13, **IC 4-40**, or an
24 agreement to share a city's or county's part of the tax revenue.

25 SECTION 27. IC 20-47-1-5, AS AMENDED BY P.L.244-2017,
26 SECTION 107, IS AMENDED TO READ AS FOLLOWS
27 [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) The governing body of a
28 school corporation may donate the proceeds of a grant, a gift, a
29 donation, an endowment, a bequest, a trust, an agreement to share tax
30 revenue received by a city or county under IC 4-33-12-6, ~~or~~ IC 4-33-13,
31 **or IC 4-40**, or an agreement to share revenue received by a political
32 subdivision under IC 4-35-8.5, or other funds not generated from taxes
33 levied by the school corporation, to a foundation under the following
34 conditions:

35 (1) The foundation is a charitable nonprofit community
36 foundation.

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

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

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

41 (B) Distribute the income from the donation only to the school
42 corporation as directed by resolution of the governing body of



1 the school corporation.
 2 (C) Return the donation to the operations fund of the school
 3 corporation if the foundation:
 4 (i) loses the foundation's status as a public charitable
 5 organization;
 6 (ii) is liquidated; or
 7 (iii) violates any condition of the endowment set by the
 8 governing body of the school corporation.
 9 (b) A school corporation may use income received under this
 10 section from a community foundation only for purposes of the school
 11 corporation.

12 SECTION 28. IC 36-1-8-9, AS AMENDED BY P.L.199-2005,
 13 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2024]: Sec. 9. (a) Each unit that receives:

- 15 (1) tax revenue under IC 4-33-12-6, ~~or~~ IC 4-33-13, **or IC 4-40**;
- 16 (2) revenue under an agreement to share the tax revenue received
- 17 under IC 4-33-12, ~~or~~ IC 4-33-13, **or IC 4-40** by another unit; or
- 18 (3) revenue under a development agreement (as defined in section
- 19 9.5 of this chapter);

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

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

30 SECTION 29. IC 36-1-8-9.2, AS ADDED BY P.L.142-2009,
 31 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JULY 1, 2024]: Sec. 9.2. (a) Each unit that receives:

- 33 (1) tax revenue under IC 4-35-8.5 **or IC 4-40**; or
- 34 (2) revenue under an agreement to share the tax revenue received
- 35 under IC 4-35-8.5 **or IC 4-40** by another unit;

36 shall establish a fund, separate from the unit's general fund, into which
 37 the revenue shall be deposited. Money in the fund may be used for any
 38 legal or corporate purpose of the unit.

39 (b) The fund established by subsection (a) shall be administered by
 40 the unit's treasurer, and the expenses of administering the fund shall be
 41 paid from money in the fund. Money in the fund not currently needed
 42 to meet the obligations of the fund may be invested in the same manner



1 as other public funds may be invested. Interest that accrues from these
 2 investments shall be deposited in the fund. Money in the fund at the
 3 end of a particular fiscal year does not revert to the unit's general fund.

4 SECTION 30. IC 36-1-14-1, AS AMENDED BY P.L.114-2017,
 5 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2024]: Sec. 1. (a) This section does not apply to donations of
 7 gaming revenue to a public school endowment corporation under
 8 IC 20-47-1-3.

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

11 (1) Tax revenue received by a unit under IC 4-33-12-6,
 12 IC 4-33-13, **IC 4-40**, or an agreement to share a city's or county's
 13 part of the tax revenue.

14 (2) Revenue received by a unit under IC 4-35-8.5 or **IC 4-40** or
 15 an agreement to share revenue received by another unit under
 16 IC 4-35-8.5 or **IC 4-40**.

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

21 (1) The foundation is a charitable nonprofit community
 22 foundation.

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

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

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

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

29 (C) Return the donation to the general fund of the unit if the
 30 foundation:

31 (i) loses the foundation's status as a public charitable
 32 organization;

33 (ii) is liquidated; or

34 (iii) violates any condition of the endowment set by the
 35 fiscal body of the unit.

36 (d) This subsection applies only to the donation of proceeds
 37 described in subsection (c) that occurs after December 31, 2015.
 38 Notwithstanding subsection (c)(3)(B), the unit and the foundation may
 39 agree that distribution of the proceeds is governed by IC 30-2-12.

40 (e) The department of local government finance may not reduce a
 41 unit's property tax levy under IC 6-1.1-18.5 or any other law because
 42 of any of the following:



- 1 (1) The donation of the proceeds of money from the sale of a
 2 utility or a facility as provided in this section.
 3 (2) A distribution from the endowment to the unit as provided in
 4 this section.
 5 (3) A return of the donation to the general fund of the unit as
 6 provided in this section.
 7 SECTION 31. IC 36-7.5-3-2, AS AMENDED BY P.L.114-2022,
 8 SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2024]: Sec. 2. (a) The development authority may do any of
 10 the following:
 11 (1) Finance, improve, construct, reconstruct, renovate, purchase,
 12 lease, acquire, and equip land and projects located in an eligible
 13 county or eligible municipality.
 14 (2) Lease land or a project to an eligible political subdivision.
 15 (3) Finance and construct additional improvements to projects or
 16 other capital improvements owned by the development authority
 17 and lease them to or for the benefit of an eligible political
 18 subdivision.
 19 (4) Acquire land or all or a portion of one (1) or more projects
 20 from an eligible political subdivision by purchase or lease and
 21 lease the land or projects back to the eligible political subdivision,
 22 with any additional improvements that may be made to the land
 23 or projects.
 24 (5) Acquire all or a portion of one (1) or more projects from an
 25 eligible political subdivision by purchase or lease to fund or
 26 refund indebtedness incurred on account of the projects to enable
 27 the eligible political subdivision to make a savings in debt service
 28 obligations or lease rental obligations or to obtain relief from
 29 covenants that the eligible political subdivision considers to be
 30 unduly burdensome.
 31 (6) Make loans, loan guarantees, and grants or provide other
 32 financial assistance to or on behalf of the following:
 33 (A) A commuter transportation district.
 34 (B) An airport authority or airport development authority.
 35 (C) A regional bus authority. A loan, loan guarantee, grant, or
 36 other financial assistance under this clause may be used by a
 37 regional bus authority for acquiring, improving, operating,
 38 maintaining, financing, and supporting the following:
 39 (i) Bus services (including fixed route services and flexible
 40 or demand-responsive services) that are a component of a
 41 public transportation system.
 42 (ii) Bus terminals, stations, or facilities or other regional bus



- 1 authority projects.
- 2 (D) A regional transportation authority.
- 3 (E) A member municipality that is eligible to make an
4 appointment to the development board under
5 IC 36-7.5-2-3(b)(2) and that has pledged admissions tax
6 revenue for a bond anticipation note after March 31, 2014, and
7 before June 30, 2015. However, a loan made to such a member
8 municipality before June 30, 2016, under this clause must
9 have a term of not more than ten (10) years, must require
10 annual level debt service payments, and must have a market
11 based interest rate. If a member municipality defaults on the
12 repayment of a loan made under this clause, the development
13 authority shall notify the treasurer of state of the default and
14 the treasurer of state shall:
- 15 (i) withhold from any funds held for distribution to the
16 municipality under IC 4-33-12, ~~or~~ IC 4-33-13, **or IC 4-40**,
17 an amount sufficient to cure the default; and
- 18 (ii) pay that amount to the development authority.
- 19 (7) Provide funding to assist a railroad that is providing commuter
20 transportation services in an eligible county or eligible
21 municipality.
- 22 (8) Provide funding to assist an airport authority located in an
23 eligible county or eligible municipality in the construction,
24 reconstruction, renovation, purchase, lease, acquisition, and
25 equipping of an airport facility or airport project.
- 26 (9) Provide funding to assist in the development of an intermodal
27 facility to facilitate the interchange and movement of freight.
- 28 (10) Provide funding for economic development projects in an
29 eligible county or eligible municipality.
- 30 (11) Hold, use, lease, rent, purchase, acquire, and dispose of by
31 purchase, exchange, gift, bequest, grant, condemnation, lease, or
32 sublease, on the terms and conditions determined by the
33 development authority, any real or personal property located in an
34 eligible county or eligible municipality.
- 35 (12) After giving notice, enter upon any lots or lands for the
36 purpose of surveying or examining them to determine the location
37 of a project.
- 38 (13) Make or enter into all contracts and agreements necessary or
39 incidental to the performance of its duties and the execution of its
40 powers under this article.
- 41 (14) Sue, be sued, plead, and be impleaded.
- 42 (15) Design, order, contract for, and construct, reconstruct, and



1 renovate a project or improvements to a project.

2 (16) Appoint an executive director and employ appraisers, real
3 estate experts, engineers, architects, surveyors, attorneys,
4 accountants, auditors, clerks, construction managers, and any
5 consultants or employees that are necessary or desired by the
6 development authority in exercising its powers or carrying out its
7 duties under this article.

8 (17) Accept loans, grants, and other forms of financial assistance
9 from the federal government, the state government, a political
10 subdivision, or any other public or private source.

11 (18) Use the development authority's funds to match federal
12 grants or make loans, loan guarantees, or grants to carry out the
13 development authority's powers and duties under this article.

14 (19) Provide funding for regional transportation infrastructure
15 projects under IC 36-9-43.

16 (20) Except as prohibited by law, take any action necessary to
17 carry out this article.

18 (b) If the development authority is unable to agree with the owners,
19 lessees, or occupants of any real property selected for the purposes of
20 this article, the development authority may proceed under IC 32-24-1
21 to procure the condemnation of the property. The development
22 authority may not institute a proceeding until it has adopted a
23 resolution that:

24 (1) describes the real property sought to be acquired and the
25 purpose for which the real property is to be used;

26 (2) declares that the public interest and necessity require the
27 acquisition by the development authority of the property involved;
28 and

29 (3) sets out any other facts that the development authority
30 considers necessary or pertinent.

31 The resolution is conclusive evidence of the public necessity of the
32 proposed acquisition.

33 SECTION 32. IC 36-7.5-4-16.5, AS AMENDED BY P.L. 149-2016,
34 SECTION 99, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
35 JULY 1, 2024]: Sec. 16.5. (a) This section applies if the development
36 board does the following:

37 (1) Finds that a city or county described in IC 36-7.5-2-3 has, at
38 any time before July 1, 2015, failed to make a transfer or a part of
39 a transfer required by section 2 of this chapter.

40 (2) Finds that the obligation of the city or county to pay the
41 unpaid amount of the transfer or transfers has not been satisfied
42 under section 16 of this chapter or by any other means.



- 1 (3) Certifies to the treasurer of state the total amount of the
2 arrearage attributable to the failure of the city or county to make
3 a transfer or a part of a transfer required by section 2 of this
4 chapter.
5 (b) The treasurer of state shall do the following:
6 (1) Deduct from amounts otherwise payable to the city under
7 IC 4-33-13-5(a) **or IC 4-40**, or to the county under IC 4-33-12-6
8 **or IC 4-40**, an amount equal to:
9 (A) the total amount certified under subsection (a)(3); plus
10 (B) interest calculated in the same manner that interest on
11 delinquent taxes is calculated under IC 6-8.1-10-1.
12 (2) Pay the amount deducted under subdivision (1) to the
13 development authority.

