

# PROPOSED AMENDMENT

## HB 1433 # 26

### DIGEST

Electronic pull tab games excise tax. Imposes an excise tax on the distribution of electronic pull tab games in the amount of 20% of the price paid for the electronic pull tab games by a retailer to a licensed entity. Requires the taxes collected to be deposited as follows: (1) 10% in the Indiana responsible gaming and problem gambling services program fund. (2) 90% in the state general fund.

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- 1       Page 7, after line 35, begin a new paragraph and insert:  
2       "SECTION 29. IC 4-36-9-0.5 IS ADDED TO THE INDIANA  
3       CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
4       [EFFECTIVE JULY 1, 2025]: **Sec. 0.5. The excise tax imposed under**  
5       **this chapter does not apply to the distribution of electronic pull tab**  
6       **devices, electronic pull tab games, or electronic pull tab systems.**  
7       SECTION 30. IC 4-36-10 IS ADDED TO THE INDIANA CODE  
8       AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
9       JULY 1, 2025]:  
10       **Chapter 10. Electronic Pull Tab Games Excise Tax**  
11       **Sec. 1. An excise tax is imposed on the distribution of electronic**  
12       **pull tab games in the amount of twenty percent (20%) of the price**  
13       **paid for the electronic pull tab games by a retailer to a licensed**  
14       **entity.**  
15       **Sec. 2. A licensed entity distributing electronic pull tab games**  
16       **under this article is liable for the tax. The tax is imposed at the**  
17       **completion of an electronic pull tab game series provided by the**  
18       **licensed entity to a retailer.**  
19       **Sec. 3. The department shall establish procedures by which each**  
20       **licensed entity must account for the following:**  
21               **(1) The tax collected under this chapter by the licensed entity.**  
22               **(2) The electronic pull tab games provided by the licensed**  
23               **entity to retailers.**  
24               **(3) The funds received by the licensed entity for providing**  
25               **electronic pull tab games to retailers.**  
26               **(4) The address of each retailer to which the licensed entity**

1           provided electronic pull tab games in the previous calendar  
2           month.

3           **Sec. 4.** A payment by a licensed entity to the department may  
4           not be in cash. All payments must be in the form of a check, a draft,  
5           an electronic funds transfer, or another financial instrument  
6           authorized by the department. The department may require  
7           licensed entities to establish separate electronic funds transfer  
8           accounts for the purpose of making payments to the department.

9           **Sec. 5.** All taxes imposed on a licensed entity under this chapter  
10          shall be remitted to the department within thirty (30) days of the  
11          imposition of the tax under section 2 of this chapter. The  
12          department is responsible for all administrative functions related  
13          to the receipt of funds. The department may require each licensed  
14          entity to file with the department reports of the licensed entity's  
15          receipts and transactions in the distribution of electronic pull tab  
16          games. The department shall prescribe the form of the reports and  
17          the information to be contained in the reports.

18          **Sec. 6.** The department may at any time perform an audit of the  
19          books and records of a licensed entity to ensure compliance with  
20          this article.

21          **Sec. 7.** The department shall deposit the taxes collected under  
22          this chapter as follows:

23               (1) Ten percent (10%) of the amount collected in the Indiana  
24               responsible gaming and problem gambling services program  
25               fund established by IC 4-33-25-3.

26               (2) Ninety percent (90%) of the amount collected in the state  
27               general fund."

28          Renumber all SECTIONS consecutively.

(Reference is to AM143316 adopted by the House Committee on  
Public Policy on January 28, 2025.)