

# PROPOSED AMENDMENT

## SB 314 # 5

### DIGEST

Tax exemption for eligible events. Provides various tax exemptions for the Women's National Basketball Association All-Star Game, including ancillary events, when held in Indiana.

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- 1 Delete everything after the enacting clause and insert the following:  
2 SECTION 1. IC 6-8-12-1, AS AMENDED BY P.L.108-2019,  
3 SECTION 130, IS AMENDED TO READ AS FOLLOWS  
4 [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) As used in this chapter,  
5 "eligible entity" means:  
6 (1) the National Football League and its affiliates;  
7 (2) the National Collegiate Athletic Association and its affiliates;  
8 (3) the National Basketball Association and its affiliates; ~~and~~  
9 **(4) the Women's National Basketball Association and its**  
10 **affiliates; and**  
11 ~~(4)~~ **(5)** the College Football Playoff Group and its affiliates.  
12 (b) The College Football Playoff Group described in subsection  
13 ~~(a)(4)~~ **(a)(5)** is comprised of the American Athletic Conference,  
14 Atlantic Coast Conference, the Big Ten Conference, Inc., the Big 12  
15 Conference, Inc., Conference USA, Mid-American Conference,  
16 Mountain West Conference, Pac-12 Conference, Southeastern  
17 Conference, Sun Belt Conference, University of Notre Dame Du Lac,  
18 and BCS Properties, LLC.  
19 SECTION 2. IC 6-8-12-2, AS AMENDED BY P.L.108-2019,  
20 SECTION 131, IS AMENDED TO READ AS FOLLOWS  
21 [EFFECTIVE UPON PASSAGE]: Sec. 2. As used in this chapter,  
22 "eligible event" means:  
23 (1) an event known as the Super Bowl that is conducted after  
24 December 31, 2011, by an eligible entity described in section  
25 1(a)(1) of this chapter;  
26 (2) an event known as the Men's Final Four or the Women's Final

Four, including the ancillary events associated with the Men's Final Four or the Women's Final Four, that is conducted after December 31, 2011, by an eligible entity described in section 1(a)(2) of this chapter;

(3) an event comprising ~~NBA~~ an All-Star Weekend conducted by an eligible entity described in section 1(a)(3) **or 1(a)(4)** of this chapter, including ~~the NBA~~ an All-Star Game, All-Star Saturday Night, Rising Stars Challenge, Celebrity Game, D-League All-Star Game, and additional events as the ~~NBA~~ **eligible entity described in section 1(a)(3) or 1(a)(4) of this chapter** may establish; or

(4) an event known as the College Football Playoff National Championship, including the ancillary events associated with the College Football Playoff National Championship, that is conducted after December 31, 2021, by an eligible entity described in section ~~1(a)(4)~~ **1(a)(5)** of this chapter.

SECTION 3. IC 6-8-12-3, AS AMENDED BY P.L.239-2017, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) Except as provided in subsections (b) and (c), all property owned by an eligible entity, revenues of an eligible entity, and expenditures and transactions of an eligible entity:

(1) in connection with an eligible event; and

(2) resulting from holding an eligible event in Indiana or making preparatory advance visits to Indiana in connection with an eligible event;

are exempt from taxation in Indiana for all purposes.

(b) Salaries and wages paid to employees of the National Collegiate Athletic Association and its affiliates that are ordinarily subject to taxation under:

(1) IC 6-3-1 through IC 6-3-7; and

(2) IC 6-3.6;

are subject to income taxation regardless of whether the salaries and wages are paid in connection with an eligible event, holding an eligible event in Indiana, or making a preparatory advance visit to Indiana in connection with an eligible event.

(c) Salaries and wages paid to employees of ~~the National Basketball Association and its affiliates~~ **an eligible entity described in section 1(a)(3) or 1(a)(4) of this chapter** that are ordinarily subject to taxation under:

(1) IC 6-3-1 through IC 6-3-7; and

1           (2) IC 6-3.6;  
2       are subject to income taxation regardless of whether the salaries and  
3       wages are paid in connection with an eligible event, holding an eligible  
4       event in Indiana, or making a preparatory advance visit to Indiana in  
5       connection with an eligible event.

6       **SECTION 4. An emergency is declared for this act.**  
      (Reference is to SB 314 as printed February 5, 2025.)