

# HOUSE BILL No. 1279

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 4-33.

**Synopsis:** Admissions tax. Repeals flexible scheduling for riverboats. Changes the riverboat admissions tax to a percentage rate of the riverboat's adjusted gross receipts beginning October 1, 2014, and ending September 30, 2016, divided by the total riverboat admissions tax that the riverboat paid beginning October 1, 2014, and ending September 30, 2016. Changes the distributions of riverboat admissions taxes from a set dollar amount to percentages of the adjusted gross receipts.

**Effective:** July 1, 2017.

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## Sullivan, McNamara

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January 10, 2017, read first time and referred to Committee on Public Policy.

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First Regular Session of the 120th General Assembly (2017)

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 2016 Regular Session of the General Assembly.

## HOUSE BILL No. 1279

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

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

1 SECTION 1. IC 4-33-2-7.5 IS REPEALED [EFFECTIVE JULY 1,  
2 2017]. Sec. 7.5: "Flexible scheduling" refers to the practice of  
3 conducting gambling games and allowing the continuous ingress and  
4 egress of patrons for the purpose of gambling.

5 SECTION 2. IC 4-33-2-8 IS REPEALED [EFFECTIVE JULY 1,  
6 2017]. Sec. 8: "Gambling excursion" means the time during which  
7 gambling games may be operated on a riverboat that has not  
8 implemented flexible scheduling under IC 4-33-6-21.

9 SECTION 3. IC 4-33-4-22 IS REPEALED [EFFECTIVE JULY 1,  
10 2017]. Sec. 22: (a) The commission may not adopt a rule or resolution  
11 limiting the ordinary business hours in which a licensed owner that has  
12 implemented flexible scheduling under IC 4-33-6-21 may conduct  
13 gambling operations.

14 (b) This section may not be construed to limit the commission's  
15 power to:

16 (1) enforce this article under IC 4-33-4-1(a)(6), IC 4-33-4-1(a)(7),  
17 or IC 4-33-4-8; or



1           ~~(2) respond to an emergency; as determined by the commission.~~  
 2           SECTION 4. IC 4-33-6-10, AS AMENDED BY P.L.255-2015,  
 3           SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 4           JULY 1, 2017]: Sec. 10. (a) An owner's license issued under this  
 5           chapter permits the holder to own and operate one (1) riverboat and  
 6           equipment for each license.

7           ~~(b) The holder of an owner's license issued under this chapter may~~  
 8           ~~implement flexible scheduling for the operation of the holder's~~  
 9           ~~riverboat under section 21 of this chapter.~~

10          ~~(c) (b) Except as provided in subsections (d) (c) and (e); (d), an~~  
 11          ~~owner's license issued under this chapter must specify the place where~~  
 12          ~~the riverboat must operate and dock.~~

13          ~~(d) (c) The commission may permit a riverboat to dock at a~~  
 14          ~~temporary dock in the applicable city for a specific period of time not~~  
 15          ~~to exceed one (1) year after the owner's license is issued.~~

16          ~~(e) (d) An owner's license issued with respect to a riverboat~~  
 17          ~~constructed under section 24 of this chapter must specify the site of the~~  
 18          ~~riverboat.~~

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

21          SECTION 5. IC 4-33-6-21 IS REPEALED [EFFECTIVE JULY 1,  
 22          2017]. Sec. 21. ~~(a) A licensed owner may submit a plan for flexible~~  
 23          ~~scheduling to the commission by a date designated by the commission.~~  
 24          ~~Upon receipt of an appropriate plan, the commission shall authorize~~  
 25          ~~flexible scheduling and the licensed owner shall implement the flexible~~  
 26          ~~scheduling plan by the date designated by the commission.~~

27          ~~(b) A licensed owner that:~~

28                 ~~(1) submits a plan for flexible scheduling to the commission may~~  
 29                 ~~include provisions; or~~

30                 ~~(2) has implemented a flexible scheduling plan may amend the~~  
 31                 ~~plan to include provisions;~~

32          ~~to conduct gambling operations for up to twenty-four (24) hours a day.~~  
 33          ~~Upon receipt of a plan or an amendment to a plan concerning operating~~  
 34          ~~hours, the commission shall authorize the licensed owner to implement~~  
 35          ~~the plan or amendment for the days and hours specified in the plan or~~  
 36          ~~amendment. The licensed owner shall implement the provisions related~~  
 37          ~~to operating days and hours by the date designated by the commission.~~  
 38          ~~If the licensed owner fails or ceases to operate in accordance with the~~  
 39          ~~authorized provisions concerning operating days and hours, the~~  
 40          ~~commission may rescind the authorization.~~

41          SECTION 6. IC 4-33-6.5-5, AS AMENDED BY P.L.234-2007,  
 42          SECTION 278, IS AMENDED TO READ AS FOLLOWS



1 [EFFECTIVE JULY 1, 2017]: Sec. 5. After selecting the most  
 2 appropriate operating agent applicant, the commission may enter into  
 3 an operating agent contract with the person. The operating agent  
 4 contract must comply with this article and include the following terms  
 5 and conditions:

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

11 (2) The operating agent must post a bond as required in section 6  
 12 of this chapter.

13 ~~(3) The operating agent must implement flexible scheduling.~~

14 ~~(4) (3)~~ The operating agent must locate the riverboat in a historic  
 15 hotel district at a location approved by the commission.

16 ~~(5) (4)~~ The operating agent must comply with any requirements  
 17 concerning the exterior design of the riverboat that are approved  
 18 by the commission.

19 ~~(6) (5)~~ Notwithstanding any law limiting the maximum length of  
 20 contracts:

21 (A) the initial term of the contract may not exceed twenty (20)  
 22 years; and

23 (B) any renewal or extension period permitted under the  
 24 contract may not exceed twenty (20) years.

25 ~~(7) (6)~~ The operating agent must collect and remit all taxes under  
 26 IC 4-33-12 and IC 4-33-13.

27 ~~(8) (7)~~ The operating agent must comply with the restrictions on  
 28 the transferability of the operating agent contract under section 12  
 29 of this chapter.

30 SECTION 7. IC 4-33-9-2 IS REPEALED [EFFECTIVE JULY 1,  
 31 2017]. Sec. 2: (a) This section does not apply to a riverboat that has  
 32 implemented flexible scheduling under IC 4-33-6-21.

33 (b) Except as provided in subsections (c) and (d), gambling may not  
 34 be conducted while a riverboat is docked.

35 (c) If the master of the riverboat reasonably determines and certifies  
 36 in writing that:

37 (1) specific weather conditions, water conditions, or traffic  
 38 conditions present a danger to the riverboat and the riverboat's  
 39 passengers and crew;

40 (2) either the vessel or the docking facility is undergoing  
 41 mechanical or structural repair;

42 (3) water traffic conditions present a danger to:



1 (A) the riverboat, riverboat passengers, and crew; or  
 2 (B) other vessels on the water; or  
 3 (4) the master has been notified that a condition exists that would  
 4 cause a violation of federal law if the riverboat were to cruise;  
 5 the riverboat may remain docked and gaming may take place until the  
 6 master determines that the conditions have sufficiently diminished or  
 7 been corrected for the riverboat to safely proceed or the duration of the  
 8 authorized excursion has expired.

9 (d) The commission shall by rule permit gambling to be conducted  
 10 for periods of not more than thirty (30) minutes during passenger  
 11 embarkation and not more than thirty (30) minutes during passenger  
 12 disembarkation.

13 SECTION 8. IC 4-33-12-1, AS AMENDED BY P.L.96-2010,  
 14 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 15 JULY 1, 2017]: Sec. 1. (a) This subsection does not apply to a riverboat  
 16 that has implemented flexible scheduling under IC 4-33-6-21. A tax is  
 17 imposed on admissions to gambling excursions authorized under this  
 18 article at a **percentage** rate of: **three dollars (\$3)** for each person  
 19 admitted to the gambling excursion.

20 (1) **the riverboat's adjusted gross receipts beginning October**  
 21 **1, 2013, and ending September 30, 2016; divided by**  
 22 **(2) the total riverboat admissions tax that the riverboat paid**  
 23 **beginning October 1, 2013, and ending September 30, 2016.**

24 This admission tax is imposed upon the licensed owner ~~conducting the~~  
 25 ~~gambling excursion.~~ **or operating agent operating a riverboat.**

26 (b) This subsection applies only to a riverboat that has implemented  
 27 flexible scheduling under IC 4-33-6-21 or IC 4-33-6.5. A tax is  
 28 imposed on the admissions to a riverboat that has implemented flexible  
 29 scheduling under IC 4-33-6-21 or IC 4-33-6.5 at the rate of three  
 30 dollars (\$3) for each person admitted to the riverboat. This admission  
 31 tax is imposed upon the licensed owner or operating agent operating  
 32 the riverboat.

33 (c) The commission may by rule determine the point at which a  
 34 person is considered to be:

35 (1) admitted to a gambling excursion; in the case of a riverboat  
 36 subject to subsection (a); or  
 37 (2) admitted to a riverboat; in the case of a riverboat subject to  
 38 subsection (b);

39 for purposes of collecting the admissions tax under this chapter.

40 SECTION 9. IC 4-33-12-2 IS REPEALED [EFFECTIVE JULY 1,  
 41 2017]. Sec. 2: (a) This section does not apply to a riverboat that has  
 42 implemented flexible scheduling under IC 4-33-6-21.



1 (b) If tickets are issued that may be used for admission to more than  
 2 one (1) gambling excursion, the admission tax must be paid for each  
 3 person using the ticket on each gambling excursion for which the ticket  
 4 is used.

5 (c) If free passes or complimentary admission tickets are issued, a  
 6 person who has been issued an owner's license shall pay the same tax  
 7 on the passes or complimentary tickets as if the passes or tickets were  
 8 sold at the regular admission rate.

9 SECTION 10. IC 4-33-12-3 IS REPEALED [EFFECTIVE JULY 1,  
 10 2017]. Sec. 3: (a) A licensed owner or an operating agent may issue  
 11 tax-free passes to the following persons:

12 (1) Actual and necessary officials and employees of the licensee  
 13 or operating agent.

14 (2) Other persons actually working on the riverboat.

15 (b) The number and issuance of tax-free passes is subject to the  
 16 rules of the commission. A list of all persons to whom the tax-free  
 17 passes are issued must be filed with the commission.

18 SECTION 11. IC 4-33-12-4 IS REPEALED [EFFECTIVE JULY 1,  
 19 2017]. Sec. 4: (a) A licensed owner or an operating agent must pay the  
 20 admissions taxes collected to the department. The licensed owner or  
 21 operating agent must make the tax payments each day for the preceding  
 22 day's admissions.

23 (b) The payment of the tax under this section must be on a form  
 24 prescribed by the department.

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

27 (d) If the department requires taxes to be paid under this section  
 28 through electronic funds transfer, the department may allow the  
 29 licensed owner or operating agent to file a monthly report to reconcile  
 30 the amount of taxes paid to the department.

31 SECTION 12. IC 4-33-12-6, AS AMENDED BY P.L.204-2016,  
 32 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 33 JULY 1, 2017]: Sec. 6. (a) The department shall place in the state  
 34 general fund the tax revenue collected under this chapter.

35 (b) Except as provided by section 8 of this chapter, the treasurer of  
 36 state shall quarterly pay the following amounts:

37 (1) Except as provided in section 9(g) of this chapter, ~~one dollar~~  
 38 **(\$1) thirty-three and one-third percent (33 1/3%)** of the  
 39 admissions tax collected by the licensed owner for each person  
 40 embarking on a gambling excursion during the quarter or  
 41 admitted to a riverboat that has implemented flexible scheduling  
 42 under IC 4-33-6-21 during the quarter shall be paid to:



- 1 (A) the city in which the riverboat is docked, if the city:  
 2 (i) is located in a county having a population of more than  
 3 one hundred eleven thousand (111,000) but less than one  
 4 hundred fifteen thousand (115,000); or  
 5 (ii) is contiguous to the Ohio River and is the largest city in  
 6 the county; and  
 7 (B) the county in which the riverboat is docked, if the  
 8 riverboat is not docked in a city described in clause (A).  
 9 (2) Except as provided in section 9(g) of this chapter, ~~one dollar~~  
 10 **(\$1) thirty-three and one-third percent (33 1/3%)** of the  
 11 admissions tax collected by the licensed owner ~~for each person:~~  
 12 ~~(A) embarking on a gambling excursion during the quarter; or~~  
 13 ~~(B) admitted to a riverboat during the quarter that has~~  
 14 ~~implemented flexible scheduling under IC 4-33-6-21;~~  
 15 shall be paid to the county in which the riverboat is docked. In the  
 16 case of a county described in subdivision (1)(B), this ~~one dollar~~  
 17 **(\$1) thirty-three and one-third percent (33 1/3%) of the**  
 18 **admissions tax** is in addition to the ~~one dollar (\$1) thirty-three~~  
 19 **and one-third percent (33 1/3%)** received under subdivision  
 20 (1)(B).  
 21 (3) Except as provided in section 9(g) of this chapter, ~~ten cents~~  
 22 **(\$0.10) three and thirty-three hundredths percent (3.33%)** of  
 23 the admissions tax collected by the licensed owner ~~for each~~  
 24 ~~person:~~  
 25 ~~(A) embarking on a gambling excursion during the quarter; or~~  
 26 ~~(B) admitted to a riverboat during the quarter that has~~  
 27 ~~implemented flexible scheduling under IC 4-33-6-21;~~  
 28 shall be paid to the county convention and visitors bureau or  
 29 promotion fund for the county in which the riverboat is docked.  
 30 (4) Except as provided in section 9(g) of this chapter, ~~fifteen cents~~  
 31 **(\$0.15) five percent (5%)** of the admissions tax collected by the  
 32 licensed owner ~~for each person:~~  
 33 ~~(A) embarking on a gambling excursion during the quarter; or~~  
 34 ~~(B) admitted to a riverboat during a quarter that has~~  
 35 ~~implemented flexible scheduling under IC 4-33-6-21;~~  
 36 shall be paid to the state fair commission, for use in any activity  
 37 that the commission is authorized to carry out under IC 15-13-3.  
 38 (5) Except as provided in section 9(g) of this chapter, ~~ten cents~~  
 39 **(\$0.10) three and thirty-three hundredths percent (3.33%)** of  
 40 the admissions tax collected by the licensed owner ~~for each~~  
 41 ~~person:~~  
 42 ~~(A) embarking on a gambling excursion during the quarter; or~~



1           (B) ~~admitted to a riverboat during the quarter that has~~  
 2           ~~implemented flexible scheduling under IC 4-33-6-21;~~  
 3           shall be paid to the division of mental health and addiction. The  
 4           division shall allocate at least twenty-five percent (25%) of the  
 5           funds derived from the admissions tax to the prevention and  
 6           treatment of compulsive gambling.

7           (6) ~~Sixty-five cents (\$0.65)~~ **Twenty-one and six hundred**  
 8           **sixty-seven thousandths percent (21.667%)** of the admissions  
 9           tax collected by the licensed owner ~~for each person embarking on~~  
 10          ~~a gambling excursion during the quarter or admitted to a riverboat~~  
 11          ~~during the quarter that has implemented flexible scheduling under~~  
 12          ~~IC 4-33-6-21~~ shall be paid to the state general fund.

13          SECTION 13. IC 4-33-12-8, AS ADDED BY P.L.204-2016,  
 14          SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 15          JULY 1, 2017]: Sec. 8. (a) This section applies to tax revenue collected  
 16          from a riverboat operating from Lake County.

17          (b) Except as provided by IC 6-3.1-20-7, the treasurer of state shall  
 18          quarterly pay the following amounts from the taxes collected during the  
 19          preceding calendar quarter from the riverboat operating from East  
 20          Chicago:

21           (1) The lesser of:

22           (A) eight hundred seventy-five thousand dollars (\$875,000);  
 23           or

24           (B) ~~one dollar (\$1)~~ **thirty-three and one-third percent**  
 25           **(33 1/3%)** of the admissions tax collected by the licensed  
 26           owner ~~for each person admitted to the riverboat during the~~  
 27           preceding calendar quarter;

28           to the fiscal officer of the northwest Indiana regional development  
 29           authority to partially satisfy East Chicago's funding obligation to  
 30           the authority under IC 36-7.5-4-2.

31           (2) The lesser of:

32           (A) two hundred eighteen thousand seven hundred fifty dollars  
 33           (\$218,750); or

34           (B) ~~one dollar (\$1)~~ **thirty-three and one-third percent**  
 35           **(33 1/3%)** of the admissions tax collected by the licensed  
 36           owner ~~for each person admitted to the riverboat during the~~  
 37           preceding calendar quarter;

38           to the fiscal officer of the northwest Indiana regional development  
 39           authority to partially satisfy Lake County's funding obligation to  
 40           the authority under IC 36-7.5-4-2.

41           (3) Except as provided in section 9(g) of this chapter, the  
 42           remainder, if any, of:





- 1 (A) ~~one dollar (\$1)~~ **thirty-three and one-third percent**  
 2 **(33 1/3%)** of the admissions tax collected by the licensed  
 3 owner ~~for each person admitted to the riverboat~~ during the  
 4 preceding calendar quarter; minus  
 5 (B) the amount distributed to the northwest Indiana regional  
 6 development authority under subdivision (1) for the calendar  
 7 quarter;  
 8 must be paid to the city of East Chicago.
- 9 (4) Except as provided in section 9(g) of this chapter, the  
 10 remainder, if any, of:  
 11 (A) ~~one dollar (\$1)~~ **thirty-three and one-third percent**  
 12 **(33 1/3%)** of the admissions tax collected by the licensed  
 13 owner ~~for each person admitted to the riverboat~~ during the  
 14 preceding calendar quarter; minus  
 15 (B) the amount distributed to the northwest Indiana regional  
 16 development authority under subdivision (2) for the calendar  
 17 quarter;  
 18 must be paid to Lake County.
- 19 (5) Except as provided in section 9(g) of this chapter, ~~nine cents~~  
 20 ~~(\$0.09)~~ **three percent (3%)** of the admissions tax collected by  
 21 the licensed owner ~~for each person admitted to the riverboat~~  
 22 during the preceding calendar quarter must be paid to the county  
 23 convention and visitors bureau for Lake County.
- 24 (6) Except as provided in section 9(g) of this chapter, ~~one cent~~  
 25 ~~(\$0.01)~~ **three hundred thirty-three thousandths percent**  
 26 **(.333%)** of the admissions tax collected by the licensed owner ~~for~~  
 27 ~~each person admitted to the riverboat~~ during the preceding  
 28 calendar quarter must be paid to the northwest Indiana law  
 29 enforcement training center.
- 30 (7) Except as provided in section 9(g) of this chapter, ~~fifteen cents~~  
 31 ~~(\$0.15)~~ **five percent (5%)** of the admissions tax collected by the  
 32 licensed owner ~~for each person admitted to the riverboat~~ during  
 33 the preceding calendar quarter must be paid to the state fair  
 34 commission for use in any activity that the commission is  
 35 authorized to carry out under IC 15-13-3.
- 36 (8) Except as provided in section 9(g) of this chapter, ~~ten cents~~  
 37 ~~(\$0.10)~~ **three and thirty-three hundredths percent (3.33%)** of  
 38 the admissions tax collected by the licensed owner ~~for each~~  
 39 ~~person admitted to the riverboat~~ during the preceding calendar  
 40 quarter must be paid to the division of mental health and  
 41 addiction.
- 42 (9) ~~Sixty-five cents (\$0.65)~~ **Twenty-one and six hundred**



1            **sixty-seven thousandths percent (21.667%)** of the admissions  
 2 tax collected by the licensed owner ~~for each person admitted to~~  
 3 ~~the riverboat~~ during the preceding calendar quarter must be paid  
 4 to the state general fund.

5            (c) Except as provided by IC 6-3.1-20-7, the treasurer of state shall  
 6 quarterly pay the following amounts from the taxes collected during the  
 7 preceding calendar quarter from each riverboat operating ~~from in~~ Gary:

8            (1) The lesser of:

9            (A) four hundred thirty-seven thousand five hundred dollars  
 10 (\$437,500); or

11            (B) ~~one dollar (\$1)~~ **thirty-three and one-third percent**  
 12 **(33 1/3%)** of the admissions tax collected by the licensed  
 13 owner ~~for each person admitted to the riverboat~~ during the  
 14 preceding calendar quarter;

15 to the fiscal officer of the northwest Indiana regional development  
 16 authority to partially satisfy Gary's funding obligation to the  
 17 authority under IC 36-7.5-4-2.

18            (2) The lesser of:

19            (A) two hundred eighteen thousand seven hundred fifty dollars  
 20 (\$218,750); or

21            (B) ~~one dollar (\$1)~~ **thirty-three and one-third percent**  
 22 **(33 1/3%)** of the admissions tax collected by the licensed  
 23 owner ~~for each person admitted to the riverboat~~ during the  
 24 preceding calendar quarter;

25 to the fiscal officer of the northwest Indiana regional development  
 26 authority to partially satisfy Lake County's funding obligation to  
 27 the authority under IC 36-7.5-4-2.

28            (3) Except as provided in section 9(g) of this chapter, the  
 29 remainder, if any, of:

30            (A) ~~one dollar (\$1)~~ **thirty-three and one-third percent**  
 31 **(33 1/3%)** of the admissions tax collected by the licensed  
 32 owner ~~for each person admitted to of~~ a riverboat operating  
 33 ~~from in~~ Gary during the preceding calendar quarter; minus

34            (B) the amount distributed to the northwest Indiana regional  
 35 development authority under subdivision (1) for the calendar  
 36 quarter;

37 must be paid to the city of Gary.

38            (4) Except as provided in section 9(g) of this chapter, the  
 39 remainder, if any, of:

40            (A) ~~one dollar (\$1)~~ **thirty-three and one-third percent**  
 41 **(33 1/3%)** of the admissions tax collected by the licensed  
 42 owner ~~for each person admitted to of~~ a riverboat operating



- 1           ~~from in~~ Gary during the preceding calendar quarter; minus  
 2           (B) the amount distributed to the northwest Indiana regional  
 3           development authority under subdivision (2) for the calendar  
 4           quarter;  
 5           must be paid to Lake County.
- 6           (5) Except as provided in section 9(g) of this chapter, ~~nine cents~~  
 7           ~~(\$0.09)~~ **three percent (3%)** of the admissions tax collected by  
 8           the licensed owner ~~for each person admitted to of~~ a riverboat  
 9           operating ~~from in~~ Gary during the preceding calendar quarter  
 10          must be paid to the county convention and visitors bureau for  
 11          Lake County.
- 12          (6) Except as provided in section 9(g) of this chapter, ~~one cent~~  
 13          ~~(\$0.01)~~ **three hundred thirty-three thousandths percent**  
 14          **(.333%)** of the admissions tax collected by the licensed owner ~~for~~  
 15          ~~each person admitted to of~~ a riverboat operating ~~from in~~ Gary  
 16          during the preceding calendar quarter must be paid to the  
 17          northwest Indiana law enforcement training center.
- 18          (7) Except as provided in section 9(g) of this chapter, ~~fifteen cents~~  
 19          ~~(\$0.15)~~ **five percent (5%)** of the admissions tax collected by the  
 20          licensed owner ~~for each person admitted to of~~ a riverboat  
 21          operating ~~from in~~ Gary during the preceding calendar quarter  
 22          must be paid to the state fair commission for use in any activity  
 23          that the commission is authorized to carry out under IC 15-13-3.
- 24          (8) Except as provided in section 9(g) of this chapter, ~~ten cents~~  
 25          ~~(\$0.10)~~ **three and thirty-three hundredths percent (3.33%)** of  
 26          the admissions tax collected by the licensed owner ~~for each~~  
 27          ~~person admitted to of~~ a riverboat operating ~~from in~~ Gary during  
 28          the preceding calendar quarter must be paid to the division of  
 29          mental health and addiction.
- 30          (9) ~~Sixty-five cents (\$0.65)~~ **Twenty-one and six hundred**  
 31          **sixty-seven thousandths percent (21.667%)** of the admissions  
 32          tax collected by the licensed owner ~~for each person admitted to of~~  
 33          a riverboat operating ~~from in~~ Gary during the preceding calendar  
 34          quarter must be paid to the state general fund.
- 35          (d) Except as provided by IC 6-3.1-20-7, the treasurer of state shall  
 36          quarterly pay the following amounts from the taxes collected during the  
 37          preceding calendar quarter from the riverboat operating from  
 38          Hammond:
- 39                  (1) The lesser of:  
 40                          (A) eight hundred seventy-five thousand dollars (\$875,000);  
 41                          or  
 42                          (B) ~~one dollar (\$1)~~ **thirty-three and one-third percent**



- 1           **(33 1/3%)** of the admissions tax collected by the licensed  
 2           owner ~~for each person admitted to of~~ a riverboat operating  
 3           ~~from in~~ Hammond during the preceding calendar quarter;  
 4           to the fiscal officer of the northwest Indiana regional development  
 5           authority to partially satisfy Hammond's funding obligation to the  
 6           authority under IC 36-7.5-4-2.
- 7           (2) The lesser of:
- 8                 (A) two hundred eighteen thousand seven hundred fifty dollars  
 9                 (\$218,750); or
- 10                (B) ~~one dollar (\$1)~~ **thirty-three and one-third percent**  
 11                **(33 1/3%)** of the admissions tax collected by the licensed  
 12                owner ~~for each person admitted to of~~ the riverboat during the  
 13                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(g) of this chapter, the  
 18           remainder, if any, of:
- 19                 (A) ~~one dollar (\$1)~~ **thirty-three and one-third percent**  
 20                 **(33 1/3%)** of the admissions tax collected by the licensed  
 21                 owner ~~for each person admitted to of~~ the riverboat during the  
 22                 preceding calendar 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(g) of this chapter, the  
 28           remainder, if any, of:
- 29                 (A) ~~one dollar (\$1)~~ **thirty-three and one-third percent**  
 30                 **(33 1/3%)** of the admissions tax collected by the licensed  
 31                 owner ~~for each person admitted to of~~ the riverboat during the  
 32                 preceding calendar 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(g) of this chapter, ~~nine cents~~  
 38           ~~(\$0.09)~~ **three percent (3%)** of the admissions tax collected by  
 39           the licensed owner ~~for each person admitted to of~~ the riverboat  
 40           during the preceding calendar quarter must be paid to the county  
 41           convention and visitors bureau for Lake County.
- 42           (6) Except as provided in section 9(g) of this chapter, ~~one cent~~



1 ~~(\$0.01)~~ **three hundred thirty-three thousandths percent**  
 2 **(.333%)** of the admissions tax collected by the licensed owner for  
 3 **each person admitted to of** a riverboat during the preceding  
 4 calendar quarter must be paid to the northwest Indiana law  
 5 enforcement training center.

6 (7) Except as provided in section 9(g) of this chapter, ~~fifteen cents~~  
 7 ~~(\$0.15)~~ **five percent (5%)** of the admissions tax collected by the  
 8 licensed owner for **each person admitted to of** the riverboat during  
 9 the 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(g) of this chapter, ~~ten cents~~  
 13 ~~(\$0.10)~~ **three and thirty-three hundredths percent (3.33%)** of  
 14 the admissions tax collected by the licensed owner for **each**  
 15 **person admitted to of** the riverboat during the preceding calendar  
 16 quarter must be paid to the division of mental health and  
 17 addiction.

18 (9) ~~Sixty-five cents (\$0.65)~~ **Twenty-one and six hundred**  
 19 **sixty-seven thousandths percent (21.667%)** of the admissions  
 20 tax collected by the licensed owner for **each person admitted to of**  
 21 the riverboat during the preceding calendar quarter must be paid  
 22 to the state general fund.

23 SECTION 14. IC 4-33-13-0.1, AS ADDED BY P.L.220-2011,  
 24 SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 25 JULY 1, 2017]: Sec. 0.1. The following amendments to this chapter  
 26 apply as follows:

27 ~~(1) The amendments made to section 1 of this chapter by~~  
 28 ~~P.L.192-2002(ss) apply to admissions occurring and receipts~~  
 29 ~~received after June 30, 2002.~~

30 ~~(2) (1) The addition of section 1.5 of this chapter by~~  
 31 ~~P.L.192-2002(ss) applies to admissions occurring and receipts~~  
 32 ~~received after June 30, 2002.~~

33 ~~(3) (2) The amendments made to section 5 of this chapter by~~  
 34 ~~P.L.234-2007 apply to riverboat wagering taxes remitted by an~~  
 35 ~~operating agent after June 30, 2007.~~

36 SECTION 15. IC 4-33-13-0.2 IS REPEALED [EFFECTIVE JULY  
 37 1, 2017]. Sec. 0.2: (a) ~~This section applies to the calculation and~~  
 38 ~~collection of wagering taxes on the adjusted gross receipts of a~~  
 39 ~~riverboat received:~~

40 ~~(1) on or after the date that the riverboat implemented flexible~~  
 41 ~~scheduling under IC 4-33-6-21; and~~

42 ~~(2) before July 1, 2003.~~



1 (b) The general assembly does not acquiesce in any interpretation  
 2 of section 1.5 of this chapter and P.L.192-2002(ss), SECTION 205 that  
 3 excludes adjusted gross receipts of a riverboat received after June 30,  
 4 2002, and before the date that the riverboat implemented flexible  
 5 scheduling under IC 4-33-6-21 from the determination of which  
 6 wagering tax rate to apply to adjusted gross receipts of the riverboat  
 7 received on or after the riverboat implemented flexible scheduling  
 8 under IC 4-33-6-21.

9 (c) Wagering taxes imposed under section 1.5 of this chapter on  
 10 adjusted gross receipts received on or after the date that the riverboat  
 11 implemented flexible scheduling under IC 4-33-6-21 must be  
 12 calculated and deposited using a graduated wagering tax rate selected  
 13 (as stated in section 1.5 of this chapter) through a calculation that  
 14 includes "adjusted gross receipts received during the period beginning  
 15 July 1 of each year and ending June 30 of the following year".

16 (d) All penalties and interest otherwise due from a riverboat that  
 17 underpaid the amount of wagering tax due after June 30, 2002, and  
 18 before May 1, 2003, as a result of a failure to include adjusted gross  
 19 receipts received by the riverboat after June 30, 2002, and before the  
 20 date that the riverboat implemented flexible scheduling under  
 21 IC 4-33-6-21 in the determination of which wagering tax rate to apply  
 22 to adjusted gross receipts received after the riverboat implemented  
 23 flexible scheduling under IC 4-33-6-21 are waived if the riverboat paid  
 24 the unpaid balance due in two (2) equal installments on the following  
 25 dates:

26 (1) July 1, 2003.

27 (2) July 1, 2004.

28 SECTION 16. IC 4-33-13-1 IS REPEALED [EFFECTIVE JULY 1,  
 29 2017]. Sec. 1. (a) This section does not apply to a riverboat that has  
 30 implemented flexible scheduling under IC 4-33-6-21.

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

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

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

40 (e) If the department requires taxes to be remitted under this chapter  
 41 through electronic funds transfer, the department may allow the  
 42 licensed owner to file a monthly report to reconcile the amounts



1       remitted to the department.

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

4       SECTION 17. IC 4-33-13-1.5, AS AMENDED BY P.L.229-2013,  
5       SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
6       JULY 1, 2017]: Sec. 1.5. (a) This section applies only to a riverboat  
7       that has implemented flexible scheduling under IC 4-33-6-21 or  
8       ~~IC 4-33-6.5~~. **does not apply to a riverboat in a historic hotel district.**

9       (b) This subsection applies only to a riverboat that received at least  
10       seventy-five million dollars (\$75,000,000) of adjusted gross receipts  
11       during the preceding state fiscal year. A graduated tax is imposed on  
12       the adjusted gross receipts received from gambling games authorized  
13       under this article as follows:

14       (1) Fifteen percent (15%) of the first twenty-five million dollars  
15       (\$25,000,000) of adjusted gross receipts received during the  
16       period beginning July 1 of each year and ending June 30 of the  
17       following year.

18       (2) Twenty percent (20%) of the adjusted gross receipts in excess  
19       of twenty-five million dollars (\$25,000,000) but not exceeding  
20       fifty million dollars (\$50,000,000) received during the period  
21       beginning July 1 of each year and ending June 30 of the following  
22       year.

23       (3) Twenty-five percent (25%) of the adjusted gross receipts in  
24       excess of fifty million dollars (\$50,000,000) but not exceeding  
25       seventy-five million dollars (\$75,000,000) received during the  
26       period beginning July 1 of each year and ending June 30 of the  
27       following year.

28       (4) Thirty percent (30%) of the adjusted gross receipts in excess  
29       of seventy-five million dollars (\$75,000,000) but not exceeding  
30       one hundred fifty million dollars (\$150,000,000) received during  
31       the period beginning July 1 of each year and ending June 30 of  
32       the following year.

33       (5) Thirty-five percent (35%) of all adjusted gross receipts in  
34       excess of one hundred fifty million dollars (\$150,000,000) but not  
35       exceeding six hundred million dollars (\$600,000,000) received  
36       during the period beginning July 1 of each year and ending June  
37       30 of the following year.

38       (6) Forty percent (40%) of all adjusted gross receipts exceeding  
39       six hundred million dollars (\$600,000,000) received during the  
40       period beginning July 1 of each year and ending June 30 of the  
41       following year.

42       (c) This subsection applies only to a riverboat that received less than



1 seventy-five million dollars (\$75,000,000) of adjusted gross receipts  
2 during the preceding state fiscal year. A graduated tax is imposed on  
3 the adjusted gross receipts received from gambling games authorized  
4 under this article as follows:

5 (1) Five percent (5%) of the first twenty-five million dollars  
6 (\$25,000,000) of adjusted gross receipts received during the  
7 period beginning July 1 of each year and ending June 30 of the  
8 following year.

9 (2) Twenty percent (20%) of the adjusted gross receipts in excess  
10 of twenty-five million dollars (\$25,000,000) but not exceeding  
11 fifty million dollars (\$50,000,000) received during the period  
12 beginning July 1 of each year and ending June 30 of the following  
13 year.

14 (3) Twenty-five percent (25%) of the adjusted gross receipts in  
15 excess of fifty million dollars (\$50,000,000) but not exceeding  
16 seventy-five million dollars (\$75,000,000) received during the  
17 period beginning July 1 of each year and ending June 30 of the  
18 following year.

19 (4) Thirty percent (30%) of the adjusted gross receipts in excess  
20 of seventy-five million dollars (\$75,000,000) but not exceeding  
21 one hundred fifty million dollars (\$150,000,000) received during  
22 the period beginning July 1 of each year and ending June 30 of  
23 the following year.

24 (5) Thirty-five percent (35%) of all adjusted gross receipts in  
25 excess of one hundred fifty million dollars (\$150,000,000) but not  
26 exceeding six hundred million dollars (\$600,000,000) received  
27 during the period beginning July 1 of each year and ending June  
28 30 of the following year.

29 (6) Forty percent (40%) of all adjusted gross receipts exceeding  
30 six hundred million dollars (\$600,000,000) received during the  
31 period beginning July 1 of each year and ending June 30 of the  
32 following year.

33 (d) The licensed owner or operating agent of a riverboat taxed under  
34 subsection (c) shall pay an additional tax of two million five hundred  
35 thousand dollars (\$2,500,000) in any state fiscal year in which the  
36 riverboat's adjusted gross receipts exceed seventy-five million dollars  
37 (\$75,000,000). The additional tax imposed under this subsection is due  
38 before July 1 of the following state fiscal year.

39 (e) The licensed owner or operating agent shall remit the tax  
40 imposed by this chapter to the department before the close of the  
41 business day following the day the wagers are made.

42 (f) The department may require payment under this section to be





1 made by electronic funds transfer (as defined in IC 4-8.1-2-7(f)).

2 (g) If the department requires taxes to be remitted under this chapter  
3 through electronic funds transfer, the department may allow the  
4 licensed owner or operating agent to file a monthly report to reconcile  
5 the amounts remitted to the department.

6 (h) The department may allow taxes remitted under this section to  
7 be reported on the same form used for taxes paid under IC 4-33-12.

8 (i) If a riverboat implements flexible scheduling during any part of  
9 a period beginning July 1 of each year and ending June 30 of the  
10 following year; the tax rate imposed on the adjusted gross receipts  
11 received while the riverboat implements flexible scheduling shall be  
12 computed as if the riverboat had engaged in flexible scheduling during  
13 the entire period beginning July 1 of each year and ending June 30 of  
14 the following year:

15 (j) If a riverboat:

16 (1) implements flexible scheduling during any part of a period  
17 beginning July 1 of each year and ending June 30 of the following  
18 year; and

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

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

