



Reprinted
February 23, 2021

SENATE BILL No. 390

DIGEST OF SB 390 (Updated February 22, 2021 4:01 pm - DI 120)

Citations Affected: IC 4-33.

Synopsis: Gaming operations. Provides that certain planned reductions in graduated tax imposed on the adjusted gross receipts received from riverboat gambling games take effect in state fiscal years beginning after June 30, 2023 (instead of June 30, 2021). Makes technical corrections.

Effective: July 1, 2021.

**Perfect, Niemeyer,
Randolph Lonnie M**

January 14, 2021, read first time and referred to Committee on Appropriations.
February 18, 2021, amended, reported favorably — Do Pass.
February 22, 2021, read second time, amended, ordered engrossed.

SB 390—LS 7412/DI 125



Reprinted
February 23, 2021

First Regular Session of the 122nd General Assembly (2021)

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 2020 Regular Session of the General Assembly.

SENATE BILL No. 390

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 4-33-13-1.5, AS AMENDED BY P.L.293-2019,
2 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2021]: Sec. 1.5. (a) This subsection applies only to a riverboat
4 that received at least seventy-five million dollars (\$75,000,000) of
5 adjusted gross receipts during the preceding state fiscal year. A
6 graduated tax is imposed on the adjusted gross receipts received from
7 gambling games authorized under this article as follows:
8 (1) For state fiscal years ending before July 1, ~~2021~~, **2023**, fifteen
9 percent (15%), and for state fiscal years beginning after June 30,
10 ~~2021~~, **2023**, ten percent (10%), of the first twenty-five million
11 dollars (\$25,000,000) of adjusted gross receipts received during
12 the period beginning July 1 of each year and ending June 30 of
13 the following year.
14 (2) Twenty percent (20%) of the adjusted gross receipts in excess
15 of twenty-five million dollars (\$25,000,000) but not exceeding
16 fifty million dollars (\$50,000,000) received during the period
17 beginning July 1 of each year and ending June 30 of the following

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- 1 year.
- 2 (3) Twenty-five percent (25%) of the adjusted gross receipts in
 3 excess of fifty million dollars (\$50,000,000) but not exceeding
 4 seventy-five million dollars (\$75,000,000) received during the
 5 period beginning July 1 of each year and ending June 30 of the
 6 following year.
- 7 (4) Thirty percent (30%) of the adjusted gross receipts in excess
 8 of seventy-five million dollars (\$75,000,000) but not exceeding
 9 one hundred fifty million dollars (\$150,000,000) received during
 10 the period beginning July 1 of each year and ending June 30 of
 11 the following year.
- 12 (5) Thirty-five percent (35%) of all adjusted gross receipts in
 13 excess of one hundred fifty million dollars (\$150,000,000) but not
 14 exceeding six hundred million dollars (\$600,000,000) received
 15 during the period beginning July 1 of each year and ending June
 16 30 of the following year.
- 17 (6) Forty percent (40%) of all adjusted gross receipts exceeding
 18 six hundred million dollars (\$600,000,000) received during the
 19 period beginning July 1 of each year and ending June 30 of the
 20 following year.
- 21 (b) This subsection applies only to a riverboat that received less than
 22 seventy-five million dollars (\$75,000,000) of adjusted gross receipts
 23 during the preceding state fiscal year. A graduated tax is imposed on
 24 the adjusted gross receipts received from gambling games authorized
 25 under this article as follows:
- 26 (1) For state fiscal years ending before July 1, ~~2021~~, **2023**, five
 27 percent (5%), and for state fiscal years beginning after June 30,
 28 ~~2021~~, **2023**, two and one-half percent (2.5%), of the first
 29 twenty-five million dollars (\$25,000,000) of adjusted gross
 30 receipts received during the period beginning July 1 of each year
 31 and ending June 30 of the following year.
- 32 (2) For state fiscal years ending before July 1, ~~2021~~, **2023**, twenty
 33 percent (20%), and for state fiscal years beginning after June 30,
 34 ~~2021~~, **2023**, ten percent (10%), of the adjusted gross receipts in
 35 excess of twenty-five million dollars (\$25,000,000) but not
 36 exceeding fifty million dollars (\$50,000,000) received during the
 37 period beginning July 1 of each year and ending June 30 of the
 38 following year.
- 39 (3) For state fiscal years ending before July 1, ~~2021~~, **2023**,
 40 twenty-five percent (25%), and for state fiscal years beginning
 41 after June 30, ~~2021~~, **2023**, twenty percent (20%), of the adjusted
 42 gross receipts in excess of fifty million dollars (\$50,000,000) but



- 1 not exceeding seventy-five million dollars (\$75,000,000) received
 2 during the period beginning July 1 of each year and ending June
 3 30 of the following year.
- 4 (4) Thirty percent (30%) of the adjusted gross receipts in excess
 5 of seventy-five million dollars (\$75,000,000) but not exceeding
 6 one hundred fifty million dollars (\$150,000,000) received during
 7 the period beginning July 1 of each year and ending June 30 of
 8 the following year.
- 9 (5) Thirty-five percent (35%) of all adjusted gross receipts in
 10 excess of one hundred fifty million dollars (\$150,000,000) but not
 11 exceeding six hundred million dollars (\$600,000,000) received
 12 during the period beginning July 1 of each year and ending June
 13 30 of the following year.
- 14 (6) Forty percent (40%) of all adjusted gross receipts exceeding
 15 six hundred million dollars (\$600,000,000) received during the
 16 period beginning July 1 of each year and ending June 30 of the
 17 following year.
- 18 (c) The licensed owner or operating agent of a riverboat taxed under
 19 subsection (b) shall pay an additional tax of two million five hundred
 20 thousand dollars (\$2,500,000) in any state fiscal year in which the
 21 riverboat's adjusted gross receipts exceed seventy-five million dollars
 22 (\$75,000,000). The additional tax imposed under this subsection is due
 23 before July 1 of the following state fiscal year.
- 24 (d) The licensed owner or operating agent shall:
- 25 (1) remit the daily amount of tax imposed by this chapter to the
 26 department on the twenty-fourth calendar day of each month for
 27 the wagering taxes collected that month; and
- 28 (2) report gaming activity information to the commission daily on
 29 forms prescribed by the commission.
- 30 Any taxes collected during the month but after the day on which the
 31 taxes are required to be paid to the department shall be paid to the
 32 department at the same time the following month's taxes are due.
- 33 (e) The payment of the tax under this section must be in a manner
 34 prescribed by the department.
- 35 (f) If the department requires taxes to be remitted under this chapter
 36 through electronic funds transfer, the department may allow the
 37 licensed owner or operating agent to file a monthly report to reconcile
 38 the amounts remitted to the department.
- 39 (g) The department may allow taxes remitted under this section to
 40 be reported on the same form used for taxes paid under IC 4-33-12.
- 41 SECTION 2. IC 4-33-13-5, AS AMENDED BY P.L.238-2019,
 42 SECTION 2, AND AS AMENDED BY P.L.108-2019, SECTION 73,



1 AND AS AMENDED BY P.L.293-2019, SECTION 31, IS
 2 CORRECTED AND AMENDED TO READ AS FOLLOWS
 3 [EFFECTIVE JULY 1, 2021]: Sec. 5. (a) This subsection does not
 4 apply to tax revenue remitted by an operating agent operating a
 5 riverboat in a historic hotel district. After funds are appropriated under
 6 section 4 of this chapter, each month the ~~treasurer~~ auditor of state shall
 7 distribute the tax revenue deposited in the state gaming fund under this
 8 chapter to the following:

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

11 (A) Before July 1, 2021, the first thirty-three million dollars
 12 (\$33,000,000) of tax revenues collected under this chapter
 13 shall be set aside for revenue sharing under subsection ~~(e)~~ (d).

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

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

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

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

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

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

41 (A) to the city *in which the riverboat is located* or that is
 42 designated as the home dock of the riverboat from which the



1 tax revenue was collected, in the case of:

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

3 (ii) a city located in a county having a population of more
4 than four hundred thousand (400,000) but less than seven
5 hundred thousand (700,000); *or*

6 (iii) *Terre Haute*; *or*

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

12 (3) *Subject to subsection (d)*, The remainder of the tax revenue
13 remitted by each licensed owner shall be paid to the state general
14 fund. In each state fiscal year, the *treasurer auditor* of state shall
15 make the transfer required by this subdivision not later than the
16 last business day of the month in which the tax revenue is
17 remitted to the state for deposit in the state gaming fund.
18 However, if tax revenue is received by the state on the last
19 business day in a month, the *treasurer auditor* of state may
20 transfer the tax revenue to the state general fund in the
21 immediately following month.

22 (b) This subsection applies only to tax revenue remitted by an
23 operating agent operating a riverboat in a historic hotel district after
24 June 30, ~~2015~~ 2019. After funds are appropriated under section 4 of
25 this chapter, each month the *treasurer auditor* of state shall distribute
26 the tax revenue remitted by the operating agent under this chapter as
27 follows:

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

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

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

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

38 *However, if:*

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

41 (ii) *in any part of a state fiscal year in which the operating*
42 *agent has received at least one hundred million dollars*



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



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

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

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

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

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

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

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



1 amount payable to the South Central Indiana Regional
 2 Economic Development Corporation and Radius Indiana or
 3 their successor entities or partnerships.

4 (c) *This subsection does not apply to tax revenue remitted by an*
 5 *inland casino operating in Vigo County.* For each city and county
 6 receiving money under subsection (a)(2), the *treasurer auditor* of state
 7 shall determine the total amount of money paid by the *treasurer*
 8 *auditor* of state to the city or county during the state fiscal year 2002.
 9 The amount determined is the base year revenue for the city or county.
 10 The *treasurer auditor* of state shall certify the base year revenue
 11 determined under this subsection to the city or county. The total
 12 amount of money distributed to a city or county under this section
 13 during a state fiscal year may not exceed the entity's base year revenue.
 14 For each state fiscal year, the *treasurer auditor* of state shall pay that
 15 part of the riverboat wagering taxes that:

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

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

20 (d) *Each state fiscal year the treasurer of state shall transfer from*
 21 *the tax revenue remitted to the state general fund under subsection*
 22 *(a)(3) to the build Indiana fund an amount that when added to the*
 23 *following may not exceed two hundred fifty million dollars*
 24 *(\$250,000,000):*

- 25 (1) *Surplus lottery revenues under IC 4-30-17-3.*
- 26 (2) *Surplus revenue from the charity gaming enforcement fund*
 27 *under IC 4-32.3-7-5.*
- 28 (3) *Tax revenue from pari-mutuel wagering under IC 4-31-9-3.*

29 *The treasurer of state shall make transfers on a monthly basis as*
 30 *needed to meet the obligations of the build Indiana fund. If in any state*
 31 *fiscal year insufficient money is transferred to the state general fund*
 32 *under subsection (a)(3) to comply with this subsection, the treasurer*
 33 *of state shall reduce the amount transferred to the build Indiana fund*
 34 *to the amount available in the state general fund from the transfers*
 35 *under subsection (a)(3) for the state fiscal year.*

36 (e) ~~(d)~~ Except as provided in subsections ~~(f)~~ (k) and ~~(m)~~; (l), before
 37 August 15 of each year, the *treasurer auditor* of state shall distribute
 38 the wagering taxes set aside for revenue sharing under subsection
 39 (a)(1) to the county treasurer of each county that does not have a
 40 riverboat according to the ratio that the county's population bears to the
 41 total population of the counties that do not have a riverboat. Except as
 42 provided in subsection ~~(h)~~; (g), the county auditor shall distribute the



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



- 1 fiscal year under IC 4-33-12-6 or IC 4-33-12-8; plus
 2 (B) the amount of any admissions taxes deducted under
 3 IC 6-3.1-20-7.
- 4 ~~(f)~~ (g) This subsection applies only to a county containing a
 5 consolidated city. The county auditor shall distribute the money
 6 received by the county under subsection ~~(e)~~ (d) as follows:
- 7 (1) To each city, other than a consolidated city, located in the
 8 county according to the ratio that the city's population bears to the
 9 total population of the county.
- 10 (2) To each town located in the county according to the ratio that
 11 the town's population bears to the total population of the county.
- 12 (3) After the distributions required in subdivisions (1) and (2) are
 13 made, the remainder shall be paid in equal amounts to the
 14 consolidated city and the county.
- 15 ~~(f)~~ (h) *This subsection does not apply to an inland casino operating*
 16 *in Vigo County.* This subsection applies to a supplemental distribution
 17 made after June 30, 2017. The maximum amount of money that may be
 18 distributed under subsection ~~(g)~~ (f) in a state fiscal year is equal to the
 19 following:
- 20 (1) Before July 1, 2021, forty-eight million dollars (\$48,000,000).
 21 (2) After June 30, 2021, if the total adjusted gross receipts
 22 received by licensees from gambling games authorized under this
 23 article during the preceding state fiscal year is equal to or greater
 24 than the total adjusted gross receipts received by licensees from
 25 gambling games authorized under this article during the state
 26 fiscal year ending June 30, 2020, the maximum amount is
 27 forty-eight million dollars (\$48,000,000).
 28 (3) After June 30, 2021, if the total adjusted gross receipts
 29 received by licensees from gambling games authorized under this
 30 article during the preceding state fiscal year is less than the total
 31 adjusted gross receipts received by licensees from gambling
 32 games authorized under this article during the state fiscal year
 33 ending June 30, 2020, the maximum amount is equal to the result
 34 of:
- 35 (A) forty-eight million dollars (\$48,000,000); multiplied by
 36 (B) the result of:
- 37 (i) the total adjusted gross receipts received by licensees
 38 from gambling games authorized under this article during
 39 the preceding state fiscal year; divided by
 40 (ii) the total adjusted gross receipts received by licensees
 41 from gambling games authorized under this article during
 42 the state fiscal year ending June 30, 2020.



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

8 ~~(f)~~ (i) This subsection applies to a supplemental distribution, if any,
 9 payable to Lake County, Hammond, Gary, or East Chicago under
 10 subsections ~~(g)~~ (f) and ~~(f)~~ (h). Beginning in July 2016, the *treasurer*
 11 *auditor* of state shall, after making any deductions from the
 12 supplemental distribution required by IC 6-3.1-20-7, deduct from the
 13 remainder of the supplemental distribution otherwise payable to the
 14 unit under this section the lesser of:

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

21 The *treasurer auditor* of state shall distribute the amounts deducted
 22 under this subsection to the northwest Indiana redevelopment authority
 23 established under IC 36-7.5-2-1 for deposit in the development
 24 authority revenue fund established under IC 36-7.5-4-1.

25 ~~(f)~~ (j) Money distributed to a political subdivision under subsection
 26 (b):

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



1 (4) is considered miscellaneous revenue.
2 Money distributed under subsection ~~(b)(2)(B)~~ (b)(3)(B) must be used
3 for the purposes specified in subsection ~~(b)(2)(B)~~: (b)(3)(B).
4 ~~(j)~~ (k) After June 30, 2020, the amount of wagering taxes that would
5 otherwise be distributed to South Bend under subsection ~~(e)~~ (d) shall
6 be deposited as being received from all riverboats whose supplemental
7 wagering tax, as calculated under IC 4-33-12-1.5(b), is over three and
8 five-tenths percent (3.5%). The amount deposited under this
9 subsection, in each riverboat's account, is proportionate to the
10 supplemental wagering tax received from that riverboat under
11 IC 4-33-12-1.5 in the month of July. The amount deposited under this
12 subsection must be distributed in the same manner as the supplemental
13 wagering tax collected under IC 4-33-12-1.5. This subsection expires
14 June 30, 2021.
15 ~~(m)~~ (l) After June 30, 2021, the amount of wagering taxes that
16 would otherwise be distributed to South Bend under subsection ~~(e)~~ (d)
17 shall be withheld and deposited in the state general fund.



COMMITTEE REPORT

Madam President: The Senate Committee on Appropriations, to which was referred Senate Bill No. 390, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 4-33-13-1.5, AS AMENDED BY P.L.293-2019, SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1.5. (a) This subsection applies only to a riverboat that received at least seventy-five million dollars (\$75,000,000) of adjusted gross receipts during the preceding state fiscal year. A graduated tax is imposed on the adjusted gross receipts received from gambling games authorized under this article as follows:

- (1) For state fiscal years ending before July 1, ~~2021~~, **2023**, fifteen percent (15%), and for state fiscal years beginning after June 30, ~~2021~~, **2023**, ten percent (10%), of the first twenty-five million dollars (\$25,000,000) of adjusted gross receipts received during the period beginning July 1 of each year and ending June 30 of the following year.
- (2) Twenty percent (20%) of the adjusted gross receipts in excess of twenty-five million dollars (\$25,000,000) but not exceeding fifty million dollars (\$50,000,000) received during the period beginning July 1 of each year and ending June 30 of the following year.
- (3) Twenty-five percent (25%) of the adjusted gross receipts in excess of fifty million dollars (\$50,000,000) but not exceeding seventy-five million dollars (\$75,000,000) received during the period beginning July 1 of each year and ending June 30 of the following year.
- (4) Thirty percent (30%) of the adjusted gross receipts in excess of seventy-five million dollars (\$75,000,000) but not exceeding one hundred fifty million dollars (\$150,000,000) received during the period beginning July 1 of each year and ending June 30 of the following year.
- (5) Thirty-five percent (35%) of all adjusted gross receipts in excess of one hundred fifty million dollars (\$150,000,000) but not exceeding six hundred million dollars (\$600,000,000) received during the period beginning July 1 of each year and ending June 30 of the following year.
- (6) Forty percent (40%) of all adjusted gross receipts exceeding



six hundred million dollars (\$600,000,000) received during the period beginning July 1 of each year and ending June 30 of the following year.

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

(1) For state fiscal years ending before July 1, ~~2021~~, **2023**, five percent (5%), and for state fiscal years beginning after June 30, ~~2021~~, **2023**, two and one-half percent (2.5%), of the first twenty-five million dollars (\$25,000,000) of adjusted gross receipts received during the period beginning July 1 of each year and ending June 30 of the following year.

(2) For state fiscal years ending before July 1, ~~2021~~, **2023**, twenty percent (20%), and for state fiscal years beginning after June 30, ~~2021~~, **2023**, ten percent (10%), of the adjusted gross receipts in excess of twenty-five million dollars (\$25,000,000) but not exceeding fifty million dollars (\$50,000,000) received during the period beginning July 1 of each year and ending June 30 of the following year.

(3) For state fiscal years ending before July 1, ~~2021~~, **2023**, twenty-five percent (25%), and for state fiscal years beginning after June 30, ~~2021~~, **2023**, twenty percent (20%), of the adjusted gross receipts in excess of fifty million dollars (\$50,000,000) but not exceeding seventy-five million dollars (\$75,000,000) received during the period beginning July 1 of each year and ending June 30 of the following year.

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

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

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



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

(d) The licensed owner or operating agent shall:

- (1) remit the daily amount of tax imposed by this chapter to the department on the twenty-fourth calendar day of each month for the wagering taxes collected that month; and
- (2) report gaming activity information to the commission daily on forms prescribed by the commission.

Any taxes collected during the month but after the day on which the taxes are required to be paid to the department shall be paid to the department at the same time the following month's taxes are due.

(e) The payment of the tax under this section must be in a manner prescribed by the department.

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

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

Page 2, line 23, delete "This subdivision does not apply to a riverboat that".

Page 2, line 24, delete "operates in Ohio County."

Page 2, delete lines 40 through 42.

Page 3, delete lines 1 through 13.

Page 3, line 14, reset in roman "(3)".

Page 3, line 14, delete "(4)".

Page 6, line 8, delete "or (a)(3)," and insert ",".

Page 10, after line 19, begin a new paragraph and insert:

"SECTION 3. IC 4-33-21-3, AS ADDED BY P.L.142-2009, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. The commission may adopt a resolution authorizing a trustee to temporarily conduct gambling operations on a riverboat if any of the following occurs with respect to that particular riverboat:

- (1) The commission revokes the owner's license or operating agent contract.
- (2) The commission declines to renew the owner's license or operating agent contract.



(3) A proposed transferee is denied an owner's license under this article when attempting to purchase the riverboat and obtain an owner's license, but the person who attempted to sell the riverboat is unable or unwilling to retain ownership or control of the riverboat.

(4) A proposed transferee is denied an operating agent contract under this article when attempting to purchase the riverboat subject to IC 4-33-6.5, but the person who attempted to sell the riverboat is unable or unwilling to retain ownership or control of the riverboat.

(5) A licensed owner or an operating agent agrees in writing to relinquish control of a riverboat to a trustee as approved by the commission.

(6) For any other reason in accordance with the act that the commission determines the installation of the trustee would fulfill the best interest of the state of Indiana and positively impact the host community.

SECTION 3. **An emergency is declared for this act."**

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 390 as introduced.)

MISHLER, Chairperson

Committee Vote: Yeas 12, Nays 0.

SENATE MOTION

Madam President: I move that Senate Bill 390 be amended to read as follows:

Page 12, delete lines 18 through 42.

Delete page 13.

(Reference is to SB 390 as printed February 19, 2021.)

MELTON

