

## **IC 4-33-12**

### **Chapter 12. Admission Taxes**

#### **IC 4-33-12-0.1**

##### **Application of certain amendments to chapter**

Sec. 0.1. The following amendments to this chapter apply as follows:

(1) The amendments made to section 6 of this chapter by P.L.178-2002 apply to riverboat admissions taxes collected after June 30, 2002.

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

(3) The amendments made to section 6 of this chapter by P.L.234-2007 apply to riverboat admissions taxes remitted by an operating agent after June 30, 2007.

*As added by P.L.220-2011, SEC.54.*

#### **IC 4-33-12-0.5**

##### **Application**

Sec. 0.5. This chapter does not apply to a riverboat in a historic hotel district.

*As added by P.L.255-2015, SEC.14.*

#### **IC 4-33-12-1**

##### **Admissions tax rate**

Sec. 1. (a) This subsection does not apply to a riverboat that has implemented flexible scheduling under IC 4-33-6-21. A tax is imposed on admissions to gambling excursions authorized under this article at a rate of three dollars (\$3) for each person admitted to the gambling excursion. This admission tax is imposed upon the licensed owner conducting the gambling excursion.

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

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

(1) admitted to a gambling excursion, in the case of a riverboat subject to subsection (a); or

(2) admitted to a riverboat, in the case of a riverboat subject to subsection (b);

for purposes of collecting the admissions tax under this chapter.

*As added by P.L.277-1993(ss), SEC.124. Amended by P.L.192-2002(ss), SEC.21; P.L.92-2003, SEC.49; P.L.233-2007,*

*SEC.15; P.L.96-2010, SEC.2.*

#### **IC 4-33-12-2**

##### **Admission tickets; inapplicability to flexible scheduling**

Sec. 2. (a) This section does not apply to a riverboat that has implemented flexible scheduling under IC 4-33-6-21.

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

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

*As added by P.L.277-1993(ss), SEC.124. Amended by P.L.192-2002(ss), SEC.22.*

#### **IC 4-33-12-3**

##### **Tax free passes**

Sec. 3. (a) A licensed owner or an operating agent may issue tax-free passes to the following persons:

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

(2) Other persons actually working on the riverboat.

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

*As added by P.L.277-1993(ss), SEC.124. Amended by P.L.92-2003, SEC.50.*

#### **IC 4-33-12-4**

##### **Payment of taxes**

Sec. 4. (a) A licensed owner or an operating agent must pay the admissions taxes collected to the department. The licensed owner or operating agent must make the tax payments each day for the preceding day's admissions.

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

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

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

*As added by P.L.277-1993(ss), SEC.124. Amended by P.L.92-2003, SEC.51.*

#### **IC 4-33-12-5**

**Suspension of license or gaming operations for failure to submit payment or return**

Sec. 5. The commission may suspend or revoke the license of a licensed owner or order the suspension of gaming operations of an operating agent that does not submit the payment or the tax return form within the required time.

*As added by P.L.277-1993(ss), SEC.124. Amended by P.L.92-2003, SEC.52.*

**IC 4-33-12-6 Version a  
Disposition of tax revenue**

*Note: This version of section effective until 7-1-2016. See also following version of this section, effective 7-1-2016.*

Sec. 6. (a) The department shall place in the state general fund the tax revenue collected under this chapter.

(b) Except as provided by subsection (c), the treasurer of state shall quarterly pay the following amounts:

(1) Except as provided in subsection (j), one dollar (\$1) of the admissions tax collected by the licensed owner for each person embarking on a gambling excursion during the quarter or admitted to a riverboat that has implemented flexible scheduling under IC 4-33-6-21 during the quarter shall be paid to:

- (A) the city in which the riverboat is docked, if the city:
  - (i) is located in a county having a population of more than one hundred eleven thousand (111,000) but less than one hundred fifteen thousand (115,000); or
  - (ii) is contiguous to the Ohio River and is the largest city in the county; and
- (B) the county in which the riverboat is docked, if the riverboat is not docked in a city described in clause (A).

(2) Except as provided in subsection (j), one dollar (\$1) of the admissions tax collected by the licensed owner for each person:

- (A) embarking on a gambling excursion during the quarter; or
- (B) admitted to a riverboat during the quarter that has implemented flexible scheduling under IC 4-33-6-21;

shall be paid to the county in which the riverboat is docked. In the case of a county described in subdivision (1)(B), this one dollar (\$1) is in addition to the one dollar (\$1) received under subdivision (1)(B).

(3) Except as provided in subsection (j), ten cents (\$0.10) of the admissions tax collected by the licensed owner for each person:

- (A) embarking on a gambling excursion during the quarter; or
- (B) admitted to a riverboat during the quarter that has implemented flexible scheduling under IC 4-33-6-21;

shall be paid to the county convention and visitors bureau or promotion fund for the county in which the riverboat is docked.

(4) Except as provided in subsection (j), fifteen cents (\$0.15) of the admissions tax collected by the licensed owner for each person:

(A) embarking on a gambling excursion during the quarter;  
or

(B) admitted to a riverboat during a quarter that has implemented flexible scheduling under IC 4-33-6-21;  
shall be paid to the state fair commission, for use in any activity that the commission is authorized to carry out under IC 15-13-3.

(5) Except as provided in subsection (j), ten cents (\$0.10) of the admissions tax collected by the licensed owner for each person:

(A) embarking on a gambling excursion during the quarter;  
or

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

(6) Except as provided in subsection (j), sixty-five cents (\$0.65) of the admissions tax collected by the licensed owner for each person embarking on a gambling excursion during the quarter or admitted to a riverboat during the quarter that has implemented flexible scheduling under IC 4-33-6-21 shall be paid to the state general fund.

(c) This subsection applies to tax revenue collected from a riverboat that operates from Lake County. Except as provided by IC 6-3.1-20-7, the treasurer of state shall quarterly pay the following amounts:

(1) The lesser of:

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

(B) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from East Chicago during the preceding calendar quarter;

to the fiscal officer of the northwest Indiana regional development authority to satisfy, in whole or in part, East Chicago's funding obligation to the authority under IC 36-7.5-4-2.

(2) The lesser of:

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

(B) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Gary during the preceding calendar quarter;  
to the fiscal officer of the northwest Indiana regional development authority to satisfy, in whole or in part, Gary's

funding obligation to the authority under IC 36-7.5-4-2.

(3) The lesser of:

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

(B) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Hammond during the preceding calendar quarter;

to the fiscal officer of the northwest Indiana regional development authority to satisfy, in whole or in part, Hammond's funding obligation to the authority under IC 36-7.5-4-2.

(4) The lesser of:

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

(B) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Lake County during the preceding calendar quarter;

to the fiscal officer of the northwest Indiana regional development authority to satisfy, in whole or in part, Lake County's funding obligation to the authority under IC 36-7.5-4-2.

(5) Except as provided in subsection (j), the remainder, if any, of:

(A) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to a riverboat during the preceding calendar quarter; minus

(B) the amount distributed to the northwest Indiana regional development authority under subdivision (1), (2), or (3), whichever is applicable, for the calendar quarter;

shall be paid to the city in which the riverboat is docked.

(6) Except as provided in subsection (j), the remainder, if any, of:

(A) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to a riverboat during the preceding calendar quarter; minus

(B) the amount distributed to the northwest Indiana regional development authority under subdivision (4) for the calendar quarter;

shall be paid to the county in which the riverboat is docked.

(7) Except as provided in subsection (j), nine cents (\$0.09) of the admissions tax collected by the licensed owner for each person admitted to a riverboat during the preceding calendar quarter shall be paid to the county convention and visitors bureau or promotion fund for the county in which the riverboat is docked.

(8) Except as provided in subsection (j), one cent (\$0.01) of the

admissions tax collected by the licensed owner for each person admitted to a riverboat during the preceding calendar quarter shall be paid to the northwest Indiana law enforcement training center.

(9) Except as provided in subsection (j), fifteen cents (\$0.15) of the admissions tax collected by the licensed owner for each person admitted to a riverboat during the preceding calendar quarter shall be paid to the state fair commission for use in any activity that the commission is authorized to carry out under IC 15-13-3.

(10) Except as provided in subsection (j), ten cents (\$0.10) of the admissions tax collected by the licensed owner for each person admitted to a riverboat during the preceding calendar quarter shall be paid to the division of mental health and addiction. The division shall allocate at least twenty-five percent (25%) of the funds derived from the admissions tax to the prevention and treatment of compulsive gambling.

(11) Sixty-five cents (\$0.65) of the admissions tax collected by the licensed owner for each person admitted to a riverboat during the preceding calendar quarter shall be paid to the state general fund.

(d) Money paid to a unit of local government under subsection (b) or (c):

(1) must be paid to the fiscal officer of the unit and may be deposited in the unit's general fund or riverboat fund established under IC 36-1-8-9, or both;

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

(3) may be used for any legal or corporate purpose of the unit, including the pledge of money to bonds, leases, or other obligations under IC 5-1-14-4; and

(4) is considered miscellaneous revenue.

(e) Money paid by the treasurer of state under subsection (b)(3) or (c)(7) shall be:

(1) deposited in:

(A) the county convention and visitor promotion fund; or

(B) the county's general fund if the county does not have a convention and visitor promotion fund; and

(2) used only for the tourism promotion, advertising, and economic development activities of the county and community.

(f) Money received by the division of mental health and addiction under subsections (b)(5) and (c)(10):

(1) is annually appropriated to the division of mental health and addiction;

(2) shall be distributed to the division of mental health and addiction at times during each state fiscal year determined by the budget agency; and

(3) shall be used by the division of mental health and addiction for programs and facilities for the prevention and treatment of addictions to drugs, alcohol, and compulsive gambling, including the creation and maintenance of a toll free telephone line to provide the public with information about these addictions. The division shall allocate at least twenty-five percent (25%) of the money received to the prevention and treatment of compulsive gambling.

(g) This subsection applies to the following:

(1) Each entity receiving money under subsection (b)(1) through (b)(5).

(2) Each entity receiving money under subsection (c)(5) through (c)(6).

(3) Each entity receiving money under subsection (c)(9) through (c)(10).

The treasurer of state shall determine the total amount of money paid by the treasurer of state to an entity subject to this subsection during the state fiscal year 2002. The amount determined under this subsection is the base year revenue for each entity subject to this subsection. The treasurer of state shall certify the base year revenue determined under this subsection to each entity subject to this subsection.

(h) This subsection applies to an entity receiving money under subsection (c)(7) or (c)(8). The treasurer of state shall determine the total amount of money paid by the treasurer of state to the entity described in subsection (c)(7) during state fiscal year 2002. The amount determined under this subsection multiplied by nine-tenths (0.9) is the base year revenue for the entity described in subsection (c)(7). The amount determined under this subsection multiplied by one-tenth (0.1) is the base year revenue for the entity described in subsection (c)(8). The treasurer of state shall certify the base year revenue determined under this subsection to each entity subject to this subsection.

(i) The total amount of money distributed to an entity under this section during a state fiscal year may not exceed the entity's base year revenue as determined under subsection (g) or (h). For purposes of this section, the treasurer of state shall treat any amounts distributed under subsection (c) to the northwest Indiana regional development authority as amounts constructively received by East Chicago, Gary, Hammond, and Lake County, as appropriate. If the treasurer of state determines that the total amount of money:

(1) distributed to an entity; and

(2) constructively received by an entity;

under this section during a state fiscal year is less than the entity's base year revenue, the treasurer of state shall make a supplemental distribution to the entity under IC 4-33-13-5.

(j) The treasurer of state shall pay that part of the riverboat admissions taxes that:

- (1) exceeds a particular entity's base year revenue; and
  - (2) would otherwise be due to the entity under this section;
- to the state general fund instead of to the entity.

*As added by P.L.277-1993(ss), SEC.124. Amended by P.L.2-1995, SEC.10; P.L.54-1995, SEC.2; P.L.90-1997, SEC.2; P.L.151-2001, SEC.1; P.L.215-2001, SEC.6; P.L.178-2002, SEC.2; P.L.192-2002(ss), SEC.23; P.L.1-2003, SEC.10; P.L.92-2003, SEC.53; P.L.4-2005, SEC.23; P.L.233-2007, SEC.16; P.L.234-2007, SEC.280; P.L.3-2008, SEC.13; P.L.146-2008, SEC.17; P.L.96-2010, SEC.3; P.L.119-2012, SEC.9; P.L.205-2013, SEC.67; P.L.229-2013, SEC.17; P.L.2-2014, SEC.7; P.L.192-2015, SEC.1; P.L.255-2015, SEC.15; P.L.149-2016, SEC.12.*

#### **IC 4-33-12-6 Version b**

##### **Disposition of tax revenue in counties other than Lake County**

*Note: This version of section effective 7-1-2016. See also preceding version of this section, effective until 7-1-2016.*

Sec. 6. (a) The department shall place in the state general fund the tax revenue collected under this chapter.

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

(1) Except as provided in section 9(g) of this chapter, one dollar (\$1) of the admissions tax collected by the licensed owner for each person embarking on a gambling excursion during the quarter or admitted to a riverboat that has implemented flexible scheduling under IC 4-33-6-21 during the quarter shall be paid to:

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

(i) is located in a county having a population of more than one hundred eleven thousand (111,000) but less than one hundred fifteen thousand (115,000); or

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

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

(2) Except as provided in section 9(g) of this chapter, one dollar (\$1) of the admissions tax collected by the licensed owner for each person:

(A) embarking on a gambling excursion during the quarter; or

(B) admitted to a riverboat during the quarter that has implemented flexible scheduling under IC 4-33-6-21;

shall be paid to the county in which the riverboat is docked. In the case of a county described in subdivision (1)(B), this one dollar (\$1) is in addition to the one dollar (\$1) received under subdivision (1)(B).

(3) Except as provided in section 9(g) of this chapter, ten cents (\$0.10) of the admissions tax collected by the licensed owner



for each person:

(A) embarking on a gambling excursion during the quarter;  
or

(B) admitted to a riverboat during the quarter that has implemented flexible scheduling under IC 4-33-6-21;  
shall be paid to the county convention and visitors bureau or promotion fund for the county in which the riverboat is docked.

(4) Except as provided in section 9(g) of this chapter, fifteen cents (\$0.15) of the admissions tax collected by the licensed owner for each person:

(A) embarking on a gambling excursion during the quarter;  
or

(B) admitted to a riverboat during a quarter that has implemented flexible scheduling under IC 4-33-6-21;  
shall be paid to the state fair commission, for use in any activity that the commission is authorized to carry out under IC 15-13-3.

(5) Except as provided in section 9(g) of this chapter, ten cents (\$0.10) of the admissions tax collected by the licensed owner for each person:

(A) embarking on a gambling excursion during the quarter;  
or

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

(6) Sixty-five cents (\$0.65) of the admissions tax collected by the licensed owner for each person embarking on a gambling excursion during the quarter or admitted to a riverboat during the quarter that has implemented flexible scheduling under IC 4-33-6-21 shall be paid to the state general fund.

*As added by P.L.277-1993(ss), SEC.124. Amended by P.L.2-1995, SEC.10; P.L.54-1995, SEC.2; P.L.90-1997, SEC.2; P.L.151-2001, SEC.1; P.L.215-2001, SEC.6; P.L.178-2002, SEC.2; P.L.192-2002(ss), SEC.23; P.L.1-2003, SEC.10; P.L.92-2003, SEC.53; P.L.4-2005, SEC.23; P.L.233-2007, SEC.16; P.L.234-2007, SEC.280; P.L.3-2008, SEC.13; P.L.146-2008, SEC.17; P.L.96-2010, SEC.3; P.L.119-2012, SEC.9; P.L.205-2013, SEC.67; P.L.229-2013, SEC.17; P.L.2-2014, SEC.7; P.L.192-2015, SEC.1; P.L.255-2015, SEC.15; P.L.149-2016, SEC.12; P.L.204-2016, SEC.1.*

#### **IC 4-33-12-6.2**

##### **Repealed**

*(As added by P.L.176-2002, SEC.1. Repealed by P.L.192-2002(ss), SEC.190.)*

#### **IC 4-33-12-7**

**Repealed**

*(As added by P.L.233-2007, SEC.17. Repealed by P.L.229-2013, SEC.18.)*

**IC 4-33-12-8**

**Disposition of tax revenue in Lake County**

Sec. 8. (a) This section applies to tax revenue collected from a riverboat operating from Lake County.

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

(1) The lesser of:

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

(B) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter;

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

(2) The lesser of:

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

(B) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter;

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

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

(A) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter; minus

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

must be paid to the city of East Chicago.

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

(A) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter; minus

(B) the amount distributed to the northwest Indiana regional development authority under subdivision (2) for the calendar quarter;

must be paid to Lake County.

(5) Except as provided in section 9(g) of this chapter, nine cents (\$0.09) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter must be paid to the county convention and visitors bureau for Lake County.

(6) Except as provided in section 9(g) of this chapter, one cent (\$0.01) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter must be paid to the northwest Indiana law enforcement training center.

(7) Except as provided in section 9(g) of this chapter, fifteen cents (\$0.15) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter must be paid to the state fair commission for use in any activity that the commission is authorized to carry out under IC 15-13-3.

(8) Except as provided in section 9(g) of this chapter, ten cents (\$0.10) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter must be paid to the division of mental health and addiction.

(9) Sixty-five cents (\$0.65) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter must be paid to the state general fund.

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

(1) The lesser of:

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

(B) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter;

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

(2) The lesser of:

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

(B) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter;

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

(3) Except as provided in section 9(g) of this chapter, the

remainder, if any, of:

(A) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Gary during the preceding calendar quarter; minus

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

must be paid to the city of Gary.

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

(A) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Gary during the preceding calendar quarter; minus

(B) the amount distributed to the northwest Indiana regional development authority under subdivision (2) for the calendar quarter;

must be paid to Lake County.

(5) Except as provided in section 9(g) of this chapter, nine cents (\$0.09) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Gary during the preceding calendar quarter must be paid to the county convention and visitors bureau for Lake County.

(6) Except as provided in section 9(g) of this chapter, one cent (\$0.01) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Gary during the preceding calendar quarter must be paid to the northwest Indiana law enforcement training center.

(7) Except as provided in section 9(g) of this chapter, fifteen cents (\$0.15) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Gary during the preceding calendar quarter must be paid to the state fair commission for use in any activity that the commission is authorized to carry out under IC 15-13-3.

(8) Except as provided in section 9(g) of this chapter, ten cents (\$0.10) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Gary during the preceding calendar quarter must be paid to the division of mental health and addiction.

(9) Sixty-five cents (\$0.65) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Gary during the preceding calendar quarter must be paid to the state general fund.

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

(1) The lesser of:  
(A) eight hundred seventy-five thousand dollars (\$875,000);  
or  
(B) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Hammond during the preceding calendar quarter;  
to the fiscal officer of the northwest Indiana regional development authority to partially satisfy Hammond's funding obligation to the authority under IC 36-7.5-4-2.

(2) The lesser of:  
(A) two hundred eighteen thousand seven hundred fifty dollars (\$218,750); or  
(B) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter;  
to the fiscal officer of the northwest Indiana regional development authority to partially satisfy Lake County's funding obligation to the authority under IC 36-7.5-4-2.

(3) Except as provided in section 9(g) of this chapter, the remainder, if any, of:  
(A) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter; minus  
(B) the amount distributed to the northwest Indiana regional development authority under subdivision (1) for the calendar quarter;

must be paid to the city of Hammond.

(4) Except as provided in section 9(g) of this chapter, the remainder, if any, of:  
(A) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter; minus  
(B) the amount distributed to the northwest Indiana regional development authority under subdivision (2) for the calendar quarter;

must be paid to Lake County.

(5) Except as provided in section 9(g) of this chapter, nine cents (\$0.09) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter must be paid to the county convention and visitors bureau for Lake County.

(6) Except as provided in section 9(g) of this chapter, one cent (\$0.01) of the admissions tax collected by the licensed owner for each person admitted to a riverboat during the preceding calendar quarter must be paid to the northwest Indiana law enforcement training center.

(7) Except as provided in section 9(g) of this chapter, fifteen

cents (\$0.15) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter must be paid to the state fair commission for use in any activity that the commission is authorized to carry out under IC 15-13-3.

(8) Except as provided in section 9(g) of this chapter, ten cents (\$0.10) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter must be paid to the division of mental health and addiction.

(9) Sixty-five cents (\$0.65) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter must be paid to the state general fund.

*As added by P.L.204-2016, SEC.2.*

#### **IC 4-33-12-9**

#### **Payment of admissions tax to certain governmental entities; calculation of base year revenue; payments to state general fund**

Sec. 9. (a) Money paid to a unit of local government under section 6 or 8 of this chapter:

(1) must be paid to the fiscal officer of the unit and may be deposited in the unit's general fund or riverboat fund established under IC 36-1-8-9, or both;

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

(3) may be used for any legal or corporate purpose of the unit, including the pledge of money to bonds, leases, or other obligations under IC 5-1-14-4; and

(4) is considered miscellaneous revenue.

(b) Money paid by the treasurer of state to a county convention and visitors bureau or promotion fund under section 6 of this chapter must be:

(1) deposited in:

(A) the county convention and visitor promotion fund; or

(B) the county's general fund if the county does not have a convention and visitor promotion fund; and

(2) used only for the tourism promotion, advertising, and economic development activities of the county and community.

(c) Money received by the division of mental health and addiction under section 6 or 8 of this chapter:

(1) is annually appropriated to the division of mental health and addiction;

(2) shall be distributed to the division of mental health and addiction at times during each state fiscal year determined by the budget agency; and

(3) shall be used by the division of mental health and addiction

for programs and facilities for the prevention and treatment of addictions to drugs, alcohol, and compulsive gambling, including the creation and maintenance of a toll free telephone line to provide the public with information about these addictions.

The division shall allocate at least twenty-five percent (25%) of the money received to the prevention and treatment of compulsive gambling.

(d) This subsection applies to the following entities receiving money under section 6 or 8 of this chapter:

- (1) A city or county.
- (2) A county convention and visitors bureau or promotion fund for a county other than Lake County.
- (3) The state fair commission.
- (4) The division of mental health and addiction.

The treasurer of state shall determine the total amount of money paid by the treasurer of state to an entity subject to this subsection during the state fiscal year 2002. The amount determined under this subsection is the base year revenue for each entity subject to this subsection. The treasurer of state shall certify the base year revenue determined under this subsection to each entity subject to this subsection.

(e) This subsection applies to the following entities receiving money under section 8 of this chapter:

- (1) A county convention and visitors bureau for Lake County.
- (2) The northwest Indiana law enforcement training center.

The treasurer of state shall determine the total amount of money paid by the treasurer of state to the entity described in subdivision (1) during state fiscal year 2002. The amount determined under this subsection multiplied by nine-tenths (0.9) is the base year revenue for the entity described in subdivision (1). The amount determined under this subsection multiplied by one-tenth (0.1) is the base year revenue for the entity described in subdivision (2). The treasurer of state shall certify the base year revenue determined under this subsection to each entity subject to this subsection.

(f) The total amount of money distributed to an entity under section 6 or 8 of this chapter during a state fiscal year may not exceed the entity's base year revenue as determined under subsection (d) or (e). For purposes of this section, the treasurer of state shall treat any amounts distributed under section 8 of this chapter to the northwest Indiana regional development authority as amounts constructively received by East Chicago, Gary, Hammond, and Lake County, as appropriate. If the treasurer of state determines that the total amount of money:

- (1) distributed to an entity; and
- (2) constructively received by an entity;

under section 6 or 8 of this chapter during a state fiscal year is less than the entity's base year revenue, the treasurer of state shall make

a supplemental distribution to the entity under IC 4-33-13-5.

(g) The treasurer of state shall pay that part of the riverboat admissions taxes that:

(1) exceeds a particular entity's base year revenue; and

(2) would otherwise be due to the entity under this section; to the state general fund instead of to the entity.

*As added by P.L.204-2016, SEC.3.*