

IC 4-36-9

Chapter 9. Type II Gambling Game Excise Tax

IC 4-36-9-1

Excise tax imposed on type II gambling games; tickets used in qualified drawings exempted

Sec. 1. (a) An excise tax is imposed on the distribution of type II gambling games in the amount of ten percent (10%) of the price paid by the retailer that purchases the type II gambling games.

(b) The excise tax imposed by this section does not apply to the distribution of tickets used in qualified drawings.

As added by P.L.95-2008, SEC.13. Amended by P.L.108-2009, SEC.22.

IC 4-36-9-2

Excise tax imposed upon distribution of type II gambling games

Sec. 2. A licensed entity distributing pull tabs, punchboards, or tip boards under this article is liable for the tax. The tax is imposed at the time the licensed entity:

- (1) brings or causes the type II gambling games to be brought into Indiana for distribution;
- (2) distributes type II gambling games in Indiana; or
- (3) transports type II gambling games to retailers in Indiana for resale by those retailers in accordance with this article.

As added by P.L.95-2008, SEC.13.

IC 4-36-9-3

Tax collection procedures

Sec. 3. The department shall establish procedures by which each licensee must account for the following:

- (1) The tax collected under this chapter by the licensee.
- (2) The type II gambling games sold by the licensee.
- (3) The funds received for the sale of type II gambling games by the licensee.
- (4) The address of each retailer that purchased pull tabs, punchboards, or tip boards from the licensee in the previous calendar month.

As added by P.L.95-2008, SEC.13.

IC 4-36-9-4

Electronic payment

Sec. 4. A payment by a licensee to the department may not be in cash. All payments must be in the form of a check, a draft, an electronic funds transfer, or another financial instrument authorized by the department. The department may require a licensee to establish a separate electronic funds transfer account to make payments to the department.

As added by P.L.95-2008, SEC.13.

IC 4-36-9-5**Monthly remissions**

Sec. 5. All taxes imposed on a licensee under this chapter shall be remitted to the department on a monthly basis at the times and as directed by the department. The department is responsible for all administrative functions related to the receipt of funds. The department may require a licensee to file with the department reports of the licensee's receipts and transactions in the sale of type II gambling games. The department shall prescribe the form of the reports and the information to be contained in the reports.

As added by P.L.95-2008, SEC.13.

IC 4-36-9-6**Audits**

Sec. 6. The department may at any time perform an audit of the books and records of a licensee to ensure compliance with this article.

As added by P.L.95-2008, SEC.13.

IC 4-36-9-7**Deposit of taxes in the state general fund**

Sec. 7. The department shall deposit all taxes collected under this chapter in the state general fund.

As added by P.L.95-2008, SEC.13.