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| PREVAILED | Roll Call No. _____ |
| FAILED | Ayes _____ |
| WITHDRAWN | Noes _____ |
| RULED OUT OF ORDER | |

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 405 be amended to read as follows:

- 1 Page 27, delete lines 30 through 42, begin a new paragraph and
- 2 insert:
- 3 "SECTION 31. IC 4-33-13-5, AS AMENDED BY P.L.146-2008,
- 4 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 5 JULY 1, 2010]: Sec. 5. (a) This subsection does not apply to tax
- 6 revenue remitted by an operating agent operating a riverboat in a
- 7 historic hotel district. After funds are appropriated under section 4 of
- 8 this chapter, each month the treasurer of state shall distribute the tax
- 9 revenue deposited in the state gaming fund under this chapter to the
- 10 following:
- 11 (1) The first thirty-three million dollars (\$33,000,000) of tax
- 12 revenues collected under this chapter shall be set aside for
- 13 revenue sharing under subsection (e).
- 14 (2) Subject to subsection (c), twenty-five percent (25%) of the
- 15 remaining tax revenue remitted by each licensed owner shall be
- 16 paid:
- 17 (A) to the city that is designated as the home ~~dock~~ of the
- 18 riverboat from which the tax revenue was collected, in the case
- 19 of:
- 20 (i) a city described in IC 4-33-12-6(b)(1)(A); or
- 21 (ii) a city located in a county having a population of more
- 22 than four hundred thousand (400,000) but less than seven
- 23 hundred thousand (700,000); or

- 1 (B) to the county that is designated as the home ~~dock~~ of the
 2 riverboat from which the tax revenue was collected, in the case
 3 of a riverboat whose home ~~dock~~ is not in a city described in
 4 clause (A).
- 5 (3) Subject to subsection (d), the remainder of the tax revenue
 6 remitted by each licensed owner shall be paid to the state general
 7 fund. In each state fiscal year, the treasurer of state shall make the
 8 transfer required by this subdivision not later than the last
 9 business day of the month in which the tax revenue is remitted to
 10 the state for deposit in the state gaming fund. However, if tax
 11 revenue is received by the state on the last business day in a
 12 month, the treasurer of state may transfer the tax revenue to the
 13 state general fund in the immediately following month.
- 14 (b) This subsection applies only to tax revenue remitted by an
 15 operating agent operating a riverboat in a historic hotel district. After
 16 funds are appropriated under section 4 of this chapter, each month the
 17 treasurer of state shall distribute the tax revenue remitted by the
 18 operating agent under this chapter as follows:
- 19 (1) Thirty-seven and one-half percent (37.5%) shall be paid to the
 20 state general fund.
- 21 (2) Nineteen percent (19%):
- 22 (A) **of the taxes imposed on adjusted gross receipts**
 23 **received after June 30, 2010, and before July 1, 2015, shall**
 24 **be refunded to the operating agent; and**
- 25 (B) **of the taxes imposed on adjusted gross receipts**
 26 **received before July 1, 2010, and after June 30, 2015, shall**
 27 be paid to the West Baden Springs historic hotel preservation
 28 and maintenance fund established by IC 36-7-11.5-11(b).
- 29 However, at any time the balance in that fund exceeds twenty
 30 million dollars (\$20,000,000), the amount described in this
 31 subdivision shall be paid to the state general fund.
- 32 (3) Eight percent (8%) shall be paid to the Orange County
 33 development commission established under IC 36-7-11.5.
- 34 (4) Sixteen percent (16%) shall be paid in equal amounts to each
 35 town that is located in the county in which the riverboat ~~docks~~ **is**
 36 **located** and contains a historic hotel. The following apply to taxes
 37 received by a town under this subdivision:
- 38 (A) At least twenty-five percent (25%) of the taxes must be
 39 transferred to the school corporation in which the town is
 40 located.
- 41 (B) At least twelve and five-tenths percent (12.5%) of the
 42 taxes **imposed on adjusted gross receipts received after**
 43 **June 30, 2010, must be transferred to the Orange County**
 44 **convention and visitors bureau: development commission**
 45 **established by IC 36-7-11.5-3.5.**
- 46 (5) Nine percent (9%) shall be paid to the county treasurer of the

1 county in which the riverboat is ~~docked~~ **located**. The county
 2 treasurer shall distribute the money received under this
 3 subdivision as follows:

4 (A) Twenty-two and twenty-five hundredths percent (22.25%)
 5 shall be quarterly distributed to the county treasurer of a
 6 county having a population of more than thirty-nine thousand
 7 six hundred (39,600) but less than forty thousand (40,000) for
 8 appropriation by the county fiscal body after receiving a
 9 recommendation from the county executive. The county fiscal
 10 body for the receiving county shall provide for the distribution
 11 of the money received under this clause to one (1) or more
 12 taxing units (as defined in IC 6-1.1-1-21) in the county under
 13 a formula established by the county fiscal body after receiving
 14 a recommendation from the county executive.

15 (B) Twenty-two and twenty-five hundredths percent (22.25%)
 16 shall be quarterly distributed to the county treasurer of a
 17 county having a population of more than ten thousand seven
 18 hundred (10,700) but less than twelve thousand (12,000) for
 19 appropriation by the county fiscal body after receiving a
 20 recommendation from the county executive. The county fiscal
 21 body for the receiving county shall provide for the distribution
 22 of the money received under this clause to one (1) or more
 23 taxing units (as defined in IC 6-1.1-1-21) in the county under
 24 a formula established by the county fiscal body after receiving
 25 a recommendation from the county executive.

26 (C) Fifty-five and five-tenths percent (55.5%) shall be retained
 27 by the county ~~where in which~~ **in which** the riverboat is ~~docked~~ **located**
 28 for appropriation by the county fiscal body after receiving a
 29 recommendation from the county executive.

30 (6) Five percent (5%) shall be paid to a town having a population
 31 of more than two thousand two hundred (2,200) but less than
 32 three thousand five hundred (3,500) located in a county having a
 33 population of more than nineteen thousand three hundred
 34 (19,300) but less than twenty thousand (20,000). At least forty
 35 percent (40%) of the taxes received by a town under this
 36 subdivision must be transferred to the school corporation in which
 37 the town is located.

38 (7) Five percent (5%) shall be paid to a town having a population
 39 of more than three thousand five hundred (3,500) located in a
 40 county having a population of more than nineteen thousand three
 41 hundred (19,300) but less than twenty thousand (20,000). At least
 42 forty percent (40%) of the taxes received by a town under this
 43 subdivision must be transferred to the school corporation in which
 44 the town is located.

45 (8) Five-tenths percent (0.5%) **of the taxes imposed on adjusted**
 46 **gross receipts received after June 30, 2010**, shall be paid to the

1 ~~Orange County convention and visitors bureau. Indiana~~
 2 **economic development corporation established by**
 3 **IC 5-28-3-1.**

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

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

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

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

- 22 (1) Surplus lottery revenues under IC 4-30-17-3.
 23 (2) Surplus revenue from the charity gaming enforcement fund
 24 under IC 4-32.2-7-7.
 25 (3) Tax revenue from pari-mutuel wagering under IC 4-31-9-3.

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

33 (e) Before August 15 of each year, the treasurer of state shall
 34 distribute the wagering taxes set aside for revenue sharing under
 35 subsection (a)(1) to the county treasurer of each county that does not
 36 have a riverboat according to the ratio that the county's population
 37 bears to the total population of the counties that do not have a
 38 riverboat. Except as provided in subsection (h), the county auditor shall
 39 distribute the money received by the county under this subsection as
 40 follows:

- 41 (1) To each city located in the county according to the ratio the
 42 city's population bears to the total population of the county.
 43 (2) To each town located in the county according to the ratio the
 44 town's population bears to the total population of the county.
 45 (3) After the distributions required in subdivisions (1) and (2) are
 46 made, the remainder shall be retained by the county.

1 (f) Money received by a city, town, or county under subsection (e)
2 or (h) may be used for any of the following purposes:

3 (1) To reduce the property tax levy of the city, town, or county for
4 a particular year (a property tax reduction under this subdivision
5 does not reduce the maximum levy of the city, town, or county
6 under IC 6-1.1-18.5).

7 (2) For deposit in a special fund or allocation fund created under
8 IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and
9 IC 36-7-30 to provide funding for debt repayment.

10 (3) To fund sewer and water projects, including storm water
11 management projects.

12 (4) For police and fire pensions.

13 (5) To carry out any governmental purpose for which the money
14 is appropriated by the fiscal body of the city, town, or county.
15 Money used under this subdivision does not reduce the property
16 tax levy of the city, town, or county for a particular year or reduce
17 the maximum levy of the city, town, or county under
18 IC 6-1.1-18.5.

19 (g) This subsection does not apply to an entity receiving money
20 under IC 4-33-12-6(c). Before September 15 of each year, the treasurer
21 of state shall determine the total amount of money distributed to an
22 entity under IC 4-33-12-6 during the preceding state fiscal year. If the
23 treasurer of state determines that the total amount of money distributed
24 to an entity under IC 4-33-12-6 during the preceding state fiscal year
25 was less than the entity's base year revenue (as determined under
26 IC 4-33-12-6), the treasurer of state shall make a supplemental
27 distribution to the entity from taxes collected under this chapter and
28 deposited into the state general fund. Except as provided in subsection
29 (i), the amount of an entity's supplemental distribution is equal to:

30 (1) the entity's base year revenue (as determined under
31 IC 4-33-12-6); minus

32 (2) the sum of:

33 (A) the total amount of money distributed to the entity during
34 the preceding state fiscal year under IC 4-33-12-6; plus

35 (B) any amounts deducted under IC 6-3.1-20-7.

36 (h) This subsection applies only to a county containing a
37 consolidated city. The county auditor shall distribute the money
38 received by the county under subsection (e) as follows:

39 (1) To each city, other than a consolidated city, located in the
40 county according to the ratio that the city's population bears to the
41 total population of the county.

42 (2) To each town located in the county according to the ratio that
43 the town's population bears to the total population of the county.

44 (3) After the distributions required in subdivisions (1) and (2) are
45 made, the remainder shall be paid in equal amounts to the
46 consolidated city and the county.

1 (i) This subsection applies only to the Indiana horse racing
2 commission. For each state fiscal year the amount of the Indiana horse
3 racing commission's supplemental distribution under subsection (g)
4 must be reduced by the amount required to comply with
5 IC 4-33-12-7(a)."

6 Delete pages 28 through 31.

7 Page 32, delete lines 1 through 21.

8 Renumber all SECTIONS consecutively.

(Reference is to ESB 405 as printed February 19, 2010.)

Representative Blanton