

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WITHDRAWN	Noes _____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 33, between lines 15 and 16, begin a new paragraph and insert:
- 2           "SECTION 35. IC 4-35-2-10.5 IS ADDED TO THE INDIANA
- 3           CODE AS A **NEW** SECTION TO READ AS FOLLOWS
- 4           [EFFECTIVE JULY 1, 2010]: **Sec. 10.5. "Taxable receipts" means**
- 5           **the amount of a licensee's receipts from slot machine wagering that**
- 6           **are subject to the slot machine wagering tax as calculated under**
- 7           **IC 4-35-8-1(b) or IC 4-35-8-1(c)."**
- 8           Page 36, between lines 25 and 26, begin a new paragraph and insert:
- 9           "SECTION 37. IC 4-35-8-1, AS ADDED BY P.L.233-2007,
- 10          SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 11          JULY 1, 2010]: Sec. 1. (a) A graduated slot machine wagering tax is
- 12          imposed as follows on the ~~adjusted gross taxable~~ receipts received
- 13          from wagering on gambling games authorized by this article:
- 14               (1) Twenty-five percent (25%) of the first one hundred million
- 15               dollars (\$100,000,000) of ~~adjusted gross taxable~~ receipts received
- 16               during the period beginning July 1 of each year and ending June
- 17               30 of the following year.
- 18               (2) Thirty percent (30%) of the ~~adjusted gross taxable~~ receipts in
- 19               excess of one hundred million dollars (\$100,000,000) but not
- 20               exceeding two hundred million dollars (\$200,000,000) received
- 21               during the period beginning July 1 of each year and ending June
- 22               30 of the following year.
- 23               (3) Thirty-five percent (35%) of the ~~adjusted gross taxable~~

1 receipts in excess of two hundred million dollars (\$200,000,000)  
 2 received during the period beginning July 1 of each year and  
 3 ending June 30 of the following year.

4 (b) A licensee shall remit the tax imposed by this section to the  
 5 department before the close of the business day following the day the  
 6 wagers are made. **Except as provided in subsection (c), a licensee  
 7 shall calculate the amount of taxable receipts received for a  
 8 particular day by determining the product of:**

9 **(1) the adjusted gross receipts received during the day;  
 10 multiplied by**

11 **(2) the appropriate percentage as follows:**

12 **(A) Ninety-five percent (95%) during a state fiscal year  
 13 ending before July 1, 2011.**

14 **(B) Ninety-one percent (91%) during a state fiscal year  
 15 beginning after June 30, 2011, and ending before July 1,  
 16 2012.**

17 **(C) Eighty-six and five-tenths percent (86.5%) during a  
 18 state fiscal year beginning after June 30, 2012, and ending  
 19 before July 1, 2013.**

20 **(D) Eighty-two percent (82%) during a state fiscal year  
 21 beginning after June 30, 2013.**

22 **(c) This subsection applies if the commission certifies to the  
 23 department that the licensee has paid the maximum amount of  
 24 county slot machine wagering fees required by IC 4-35-8.5-1 for  
 25 that particular state fiscal year. For the purpose of remitting taxes  
 26 during the remainder of a state fiscal year after a certification is  
 27 issued to the department, a licensee shall calculate the amount of  
 28 taxable receipts received for a particular day by determining the  
 29 product of:**

30 **(1) the adjusted gross receipts received during the day;  
 31 multiplied by**

32 **(2) the appropriate percentage as follows:**

33 **(A) Ninety-eight percent (98%) during a state fiscal year  
 34 ending before July 1, 2011.**

35 **(B) Ninety-four percent (94%) during a state fiscal year  
 36 beginning after June 30, 2011, and ending before July 1,  
 37 2012.**

38 **(C) Eighty-nine and five-tenths percent (89.5%) during a  
 39 state fiscal year beginning after June 30, 2012, and ending  
 40 before July 1, 2013.**

41 **(D) Eighty-five percent (85%) during a state fiscal year  
 42 beginning after June 30, 2013.**

43 ~~(d)~~ **(d)** The department may require payment under this section to  
 44 be made by electronic funds transfer (as defined in IC 4-8.1-2-7(f)).

45 ~~(e)~~ **(e)** If the department requires taxes to be remitted under this  
 46 chapter through electronic funds transfer, the department may allow the  
 47 licensee to file a monthly report to reconcile the amounts remitted to

1 the department.

2 ~~(e)~~ (f) The payment of the tax under this section must be on a form  
3 prescribed by the department.

4 SECTION 38. IC 4-35-8.5-1, AS ADDED BY P.L.233-2007,  
5 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
6 JULY 1, 2010]: Sec. 1. (a) Before the fifteenth day of each month, a  
7 licensee that offers slot machine wagering under this article shall pay  
8 to the commission a county slot machine wagering fee equal to three  
9 percent (3%) of the adjusted gross receipts received from slot machine  
10 wagering during the previous month at the licensee's racetrack.  
11 However, a licensee is not required to pay more than eight million  
12 dollars (\$8,000,000) of county slot machine wagering fees under this  
13 section in any state fiscal year.

14 (b) The commission shall deposit the county slot machine wagering  
15 fee received by the commission into a separate account within the state  
16 general fund.

17 (c) **The commission shall issue a certificate of compliance to a  
18 licensee upon determining that the licensee has paid the maximum  
19 amount of county slot machine wagering fees required by  
20 subsection (a). The commission shall submit a copy of the  
21 certificate to the department for the department's use in  
22 determining the taxable receipts of the licensee's slot machine  
23 operation for the remainder of the state fiscal year under  
24 IC 4-35-8-1(c)."**

25 Page 46, between lines 4 and 5, begin a new paragraph and insert:

26 "SECTION 51. [EFFECTIVE JULY 1, 2010] **(a) IC 4-35-8-1, as  
27 amended by this act, applies to state fiscal years beginning after  
28 June 30, 2010.**

29 **(b) This SECTION expires January 1, 2012."**

30 Renumber all SECTIONS consecutively.

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

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Representative Austin