

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WITHDRAWN	Noes _____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 11 and 12, begin a new paragraph and insert:
2 "SECTION 34. IC 4-35-2-2, AS ADDED BY P.L.233-2007,
3 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2010]: Sec. 2. "Adjusted gross receipts" means:
5 (1) the total of all cash and property (including checks received
6 by a licensee, whether collected or not) received by a licensee
7 from ~~gambling games; slot machine wagering;~~ minus
8 (2) the total of:
9 (A) all cash paid out to patrons as winnings for ~~gambling~~
10 ~~games; slot machine wagering;~~ and
11 (B) uncollectible ~~gambling game slot machine~~ receivables,
12 not to exceed the lesser of:
13 (i) a reasonable provision for uncollectible patron checks
14 received from ~~gambling games; slot machine wagering;~~ or
15 (ii) two percent (2%) of the total of all sums, including
16 checks, whether collected or not, less the amount paid out to
17 patrons as winnings for ~~gambling games; slot machine~~
18 ~~wagering.~~
19 For purposes of this section, a counter or personal check that is invalid
20 or unenforceable under this article is considered cash received by the
21 licensee from ~~gambling games; slot machine wagering.~~
22 SECTION 35. IC 4-35-2-5, AS ADDED BY P.L.233-2007,
23 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
24 JULY 1, 2010]: Sec. 5. "Gambling game" means **either or both of the**

1 following:

2 (1) A game played on a slot machine approved for wagering under
3 this article by the commission.

4 (2) **A table game approved by the commission under**
5 **IC 4-35-7-15."**

6 Page 33, between lines 15 and 16, begin a new paragraph and insert:
7 "SECTION 37. IC 4-35-2-10.5 IS ADDED TO THE INDIANA
8 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
9 [EFFECTIVE JULY 1, 2010]: **Sec. 10.5. "Table game" means any**
10 **nonelectrical or nonelectromechanical apparatus used to gamble**
11 **upon, including the following:**

12 (1) **Roulette wheel and table.**

13 (2) **Blackjack table.**

14 (3) **Crap table.**

15 (4) **Poker table."**

16 Page 36, between lines 25 and 26, begin a new paragraph and insert:
17 "SECTION 39. IC 4-35-7-15 IS ADDED TO THE INDIANA CODE
18 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
19 UPON PASSAGE]: **Sec. 15. (a) A licensee may submit a plan for**
20 **conducting wagering on table games at the licensee's gaming**
21 **facility to the commission by a date designated by the commission.**
22 **Upon receipt of an appropriate plan, the commission shall**
23 **authorize wagering on table games at the licensee's gaming facility.**
24 **The licensee shall implement the approved plan by the date**
25 **designated by the commission, which may not be earlier than May**
26 **1, 2010.**

27 (b) **The commission may not approve a plan that does not**
28 **propose the installation of at least ninety (90) table games.**

29 (c) **After an approved plan is implemented, a licensee must**
30 **obtain the approval of the commission before installing additional**
31 **table games at the licensee's gaming facility.**

32 SECTION 40. IC 4-35-8.2 IS ADDED TO THE INDIANA CODE
33 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
34 MAY 1, 2010]:

35 **Chapter 8.2. Taxes and Fees on Table Games**

36 **Sec. 1. As used in this chapter, "adjusted gross table game**
37 **receipts" means:**

38 (1) **the total of all cash and property (including checks**
39 **received by a licensee, whether collected or not) received by**
40 **a licensee from table games; minus**

41 (2) **the total of:**

42 (A) **all cash paid out to patrons as winnings for table**
43 **games; and**

44 (B) **uncollectible table game receivables, not to exceed the**
45 **lesser of:**

46 (i) **a reasonable provision for uncollectible patron checks**
47 **received from table games; or**

1 (ii) two percent (2%) of the total of all sums, including
 2 checks, whether collected or not, less the amount paid
 3 out to patrons as winnings for table games.

4 For purposes of this section, a counter or personal check that is
 5 invalid or unenforceable under this article is considered cash
 6 received by the licensee from table games.

7 Sec. 2. A tax is imposed on the adjusted gross table game
 8 receipts received under this article at the rate of twenty-five
 9 percent (25%) of the amount of the adjusted gross table game
 10 receipts.

11 Sec. 3. (a) Except as provided in subsection (b), a licensee is
 12 entitled to a credit against the tax imposed under section 2 of this
 13 chapter equal to the amount determined in STEP THREE of the
 14 following formula:

15 STEP ONE: Determine the licensee's slot machine wagering
 16 tax liability under IC 4-35-8 for each day that the licensee
 17 receives adjusted gross receipts from slot machine wagering.

18 STEP TWO: Determine what would have been the licensee's
 19 slot machine wagering tax liability for that day if the tax had
 20 been calculated on a tax base consisting of the appropriate
 21 amount as follows:

22 (1) Eighty-one percent (81%) of the licensee's adjusted
 23 gross receipts from slot machine wagering if the
 24 determination is made for a day that occurs:

25 (A) in a state fiscal year ending before July 1, 2012; and

26 (B) before the date on which the licensee incurs the
 27 maximum amount of liability for the county wagering
 28 tax fee required by IC 4-35-8.5-1 for a particular state
 29 fiscal year.

30 (2) Eighty-two percent (82%) of the licensee's adjusted
 31 gross receipts from slot machine wagering if the
 32 determination is made for a day that occurs:

33 (A) in a state fiscal year beginning after June 30, 2012;
 34 and

35 (B) before the date on which the licensee incurs the
 36 maximum amount of liability for the county wagering
 37 tax fee required by IC 4-35-8.5-1 for a particular state
 38 fiscal year.

39 (3) Eighty-four percent (84%) of the licensee's adjusted
 40 gross receipts from slot machine wagering if the
 41 determination is made for a day that occurs:

42 (A) in a state fiscal year ending before July 1, 2012; and

43 (B) on or after the date on which the licensee incurs the
 44 maximum amount of liability for the county wagering
 45 tax fee required by IC 4-35-8.5-1 for a particular state
 46 fiscal year.

47 (4) Eighty-five percent (85%) of the licensee's adjusted

1 gross receipts from slot machine wagering if the
2 determination is made for a day that occurs:

3 (A) in a state fiscal year beginning after June 30, 2012;
4 and

5 (B) on or after the date on which the licensee incurs the
6 maximum amount of liability for the county wagering
7 tax fee required by IC 4-35-8.5-1 for a particular state
8 fiscal year.

9 **STEP THREE: Determine daily the difference between:**

10 (1) the STEP ONE result; minus

11 (2) the STEP TWO result.

12 (b) A licensee may not receive a credit under this section that
13 exceeds the amount of the tax imposed on table game wagering
14 under section 2 of this chapter for a particular day.

15 (c) The credit allowed under this section is not refundable and
16 may not be carried back or carried forward.

17 **Sec. 4. (a)** The licensee shall remit the tax due after computing
18 the credit allowed under section 3 of this chapter to the department
19 before the close of the business day following the day the wagers
20 are made.

21 (b) The payment of the tax imposed by this chapter must be on
22 a form prescribed by the department.

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

25 (d) If the department requires taxes to be remitted under this
26 chapter through electronic funds transfer, the department may
27 allow the licensee to file a monthly report to reconcile the amounts
28 remitted to the department.

29 **Sec. 5.** The department shall deposit the taxes collected under
30 this chapter in the state general fund.

31 **Sec. 6. (a)** Before the fifteenth day of each month, a licensee that
32 offers table game wagering under this article shall pay to the
33 commission a county table game wagering fee equal to three
34 percent (3%) of the adjusted gross table game receipts received
35 from table game wagering during the previous month at the
36 licensee's racetrack. However, a licensee is not required to pay
37 more than eight million dollars (\$8,000,000) of table game machine
38 wagering fees under this section in any state fiscal year.

39 (b) The commission shall deposit the county table game
40 wagering fee received by the commission into a separate account
41 within the state general fund.

42 **Sec. 7.** Before the fifteenth day of each month, the treasurer of
43 state shall distribute any county table game wagering fees received
44 from a licensee during the previous month to the county auditor of
45 the county in which the licensee's racetrack is located.

46 **Sec. 8.** The auditor of each county receiving a distribution of
47 county table game wagering fees under section 7 of this chapter

1 shall distribute the county table game wagering fees as follows:
 2 (1) To each city located in the county according to the ratio
 3 the city's population bears to the total population of the
 4 county.
 5 (2) To each town located in the county according to the ratio
 6 the town's population bears to the total population of the
 7 county.
 8 (3) After the distributions required by subdivisions (1) and (2)
 9 are made, the remainder shall be retained by the county.
 10 **Sec. 9. (a) As used in this section, "political subdivision" means**
 11 **a county, city, or town.**
 12 **(b) Money paid to a political subdivision under this chapter:**
 13 **(1) must be paid to the fiscal officer of the political subdivision**
 14 **and must be deposited in the political subdivision's general**
 15 **fund;**
 16 **(2) may not be used to reduce the political subdivision's**
 17 **maximum levy under IC 6-1.1 but may be used at the**
 18 **discretion of the political subdivision to reduce the property**
 19 **tax levy of the political subdivision for a particular year;**
 20 **(3) may be used for any purpose specified in this chapter or**
 21 **for any other legal or corporate purpose of the political**
 22 **subdivision, including the pledge of money to bonds, leases, or**
 23 **other obligations under IC 5-1-14-4; and**
 24 **(4) is considered miscellaneous revenue."**
 25 Page 46, between lines 4 and 5, begin a new paragraph and insert:
 26 "SECTION 53. [EFFECTIVE MAY 1, 2010] (a) **IC 4-35-8.2, as**
 27 **added by this act, applies to wagers on table games made after**
 28 **April 30, 2010.**
 29 **(b) This SECTION expires January 1, 2012."**
 30 Renummer all SECTIONS consecutively.
 (Reference is to ESB 405 as printed February 19, 2010.)

Representative Eberhart