



SENATE MOTION

MR. PRESIDENT:

I move that Engrossed House Bill 1001 be amended to read as follows:

- 1 Page 84, between lines 34 and 35, begin a new paragraph and insert:
2 "SECTION 55. IC 4-33-12-1.5, AS AMENDED BY P.L.293-2019,
3 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2025]: Sec. 1.5. (a) A supplemental wagering tax on the
5 wagering occurring each day at a riverboat is imposed upon the
6 licensed owner operating the riverboat.
7 (b) Except as provided in subsection (d), and subject to subsection
8 (c), the amount of supplemental wagering tax imposed for a particular
9 day is determined by multiplying the riverboat's adjusted gross receipts
10 for that day by the quotient of:
11 (1) the total riverboat admissions tax that the riverboat's licensed
12 owner paid beginning July 1, 2016, and ending June 30, 2017;
13 divided by
14 (2) the riverboat's adjusted gross receipts beginning July 1, 2016,
15 and ending June 30, 2017.
16 (c) The quotient used under subsection (b) to determine the
17 supplemental wagering tax liability of a licensed owner subject to
18 subsection (b) may not exceed the following when expressed as a
19 percentage:
20 (1) Four percent (4%) before July 1, 2019.
21 (2) Three and five-tenths percent (3.5%), after June 30, 2019, **and**
22 **before July 1, 2025, and after June 30, 2025, five percent**
23 **(5%).**
24 (d) The supplemental wagering tax liability of a licensed owner
25 operating an inland casino in Vigo County is equal to two and
26 nine-tenths percent (2.9%), **before July 1, 2025, and after June 30,**
27 **2025, five percent (5%)** of the riverboat's adjusted gross receipts for

1 the day.

2 SECTION 56. IC 4-33-12-6, AS AMENDED BY P.L.104-2022,
3 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2025]: Sec. 6. (a) The department shall place in the state
5 general fund the tax revenue collected under this chapter.

6 (b) Except as provided in **subsection (c) and** by sections 8 and 8.5
7 of this chapter, the treasurer of state shall quarterly pay the following
8 amounts:

9 (1) Except as provided in section 9(k) of this chapter, thirty-three
10 and one-third percent (33 1/3%) of the admissions tax and
11 supplemental wagering tax collected by the licensed owner during
12 the quarter shall be paid to:

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

14 (i) is located in a county having a population of more than
15 one hundred twelve thousand (112,000) and less than one
16 hundred twenty thousand (120,000); or

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

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

21 (2) Except as provided in section 9(k) of this chapter, thirty-three
22 and one-third percent (33 1/3%) of the admissions tax and
23 supplemental wagering tax collected by the licensed owner during
24 the quarter shall be paid to the county in which the riverboat is
25 located. In the case of a county described in subdivision (1)(B),
26 this thirty-three and one-third percent (33 1/3%) of the admissions
27 tax and supplemental wagering tax is in addition to the
28 thirty-three and one-third percent (33 1/3%) received under
29 subdivision (1)(B).

30 (3) Except as provided in section 9(k) of this chapter, three and
31 thirty-three hundredths percent (3.33%) of the admissions tax and
32 supplemental wagering tax collected by the licensed owner during
33 the quarter shall be paid to the county convention and visitors
34 bureau or promotion fund for the county in which the riverboat is
35 located.

36 (4) Except as provided in section 9(k) of this chapter, five percent
37 (5%) of the admissions tax and supplemental wagering tax
38 collected by the licensed owner during a quarter shall be paid to
39 the state fair commission, for use in any activity that the
40 commission is authorized to carry out under IC 15-13-3.

41 (5) Except as provided in section 9(k) of this chapter, three and
42 thirty-three hundredths percent (3.33%) of the admissions tax and
43 supplemental wagering tax collected by the licensed owner during
44 the quarter shall be paid to the division of mental health and
45 addiction. The division shall allocate at least twenty-five percent
46 (25%) of the funds derived from the admissions tax to the

1 prevention and treatment of compulsive gambling.
 2 (6) Twenty-one and six hundred sixty-seven thousandths percent
 3 (21.667%) of the admissions tax and supplemental wagering tax
 4 collected by the licensed owner during the quarter shall be paid
 5 to the state general fund.

6 **(c) After June 30, 2025, the state comptroller shall determine**
 7 **the portion of supplemental wagering tax revenue deposited in the**
 8 **state general fund under subsection (a) that represents the amount**
 9 **collected as if the supplemental wagering tax was imposed at a rate**
 10 **of three and five-tenths percent (3.5%), or two and nine-tenths**
 11 **percent (2.9%), in the case of a licensed owner operating an inland**
 12 **casino in Vigo County. The amount of revenue collected that**
 13 **exceeds the amount determined under this subsection shall not be**
 14 **distributed under subsection (b), but shall remain in the state**
 15 **general fund.**

16 SECTION 57. IC 4-33-13-1.5, AS AMENDED BY P.L.137-2022,
 17 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2025]: Sec. 1.5. (a) This subsection applies only to a riverboat
 19 that received at least seventy-five million dollars (\$75,000,000) of
 20 adjusted gross receipts during the preceding state fiscal year. A
 21 graduated tax is imposed on the adjusted gross receipts received from
 22 gambling games authorized under this article as follows:

23 (1) For state fiscal years ending before July 1, 2021, fifteen
 24 percent (15%), ~~and~~ for state fiscal years beginning after June 30,
 25 2021, **and ending before July 1, 2025, ten percent (10%), and**
 26 **for state fiscal years beginning after June 30, 2025, eleven**
 27 **percent (11%),** of the first twenty-five million dollars
 28 (\$25,000,000) of adjusted gross receipts received during the
 29 period beginning July 1 of each year and ending June 30 of the
 30 following year.

31 (2) Twenty percent (20%), **for state fiscal years ending before**
 32 **July 1, 2025, and for state fiscal years beginning after June 30,**
 33 **2025, twenty-two percent (22%),** of the adjusted gross receipts
 34 in excess of twenty-five million dollars (\$25,000,000) but not
 35 exceeding fifty million dollars (\$50,000,000) received during the
 36 period beginning July 1 of each year and ending June 30 of the
 37 following year.

38 (3) Twenty-five percent (25%), **for state fiscal years ending**
 39 **before July 1, 2025, and for state fiscal years beginning after**
 40 **June 30, 2025, twenty-seven and five-tenths percent (27.5%),**
 41 of the adjusted gross receipts in excess of fifty million dollars
 42 (\$50,000,000) but not exceeding seventy-five million dollars
 43 (\$75,000,000) received during the period beginning July 1 of each
 44 year and ending June 30 of the following year.

45 (4) Thirty percent (30%), **for state fiscal years ending before**
 46 **July 1, 2025, and for state fiscal years beginning after June 30,**

1 **2025, thirty-three percent (33%),** of the adjusted gross receipts
 2 in excess of seventy-five million dollars (\$75,000,000) but not
 3 exceeding one hundred fifty million dollars (\$150,000,000)
 4 received during the period beginning July 1 of each year and
 5 ending June 30 of the following year.

6 (5) **Thirty-five percent (35%), for state fiscal years ending**
 7 **before July 1, 2025, and for state fiscal years beginning after**
 8 **June 30, 2025, thirty-eight and five-tenths percent (38.5%),** of
 9 all adjusted gross receipts in excess of one hundred fifty million
 10 dollars (\$150,000,000) but not exceeding six hundred million
 11 dollars (\$600,000,000) received during the period beginning July
 12 1 of each year and ending June 30 of the following year.

13 (6) **Forty percent (40%), for state fiscal years ending before**
 14 **July 1, 2025, and for state fiscal years beginning after June 30,**
 15 **2025, forty-four percent (44%),** of all adjusted gross receipts
 16 exceeding six hundred million dollars (\$600,000,000) received
 17 during the period beginning July 1 of each year and ending June
 18 30 of the following year.

19 (b) This subsection applies only to a riverboat that received less than
 20 seventy-five million dollars (\$75,000,000) of adjusted gross receipts
 21 during the preceding state fiscal year. A graduated tax is imposed on
 22 the adjusted gross receipts received from gambling games authorized
 23 under this article as follows:

24 (1) For state fiscal years ending before July 1, 2021, five percent
 25 (5%), **and** for state fiscal years beginning after June 30, 2021, **and**
 26 **ending before July 1, 2025,** two and one-half percent (2.5%),
 27 **and for state fiscal years beginning after June 30, 2025, two**
 28 **and three-quarters percent (2.75%),** of the first twenty-five
 29 million dollars (\$25,000,000) of adjusted gross receipts received
 30 during the period beginning July 1 of each year and ending June
 31 30 of the following year.

32 (2) For state fiscal years ending before July 1, 2021, twenty
 33 percent (20%), **and** for state fiscal years beginning after June 30,
 34 2021, **and ending before July 1, 2025,** ten percent (10%), **and**
 35 **for state fiscal years beginning after June 30, 2025, eleven**
 36 **percent (11%),** of the adjusted gross receipts in excess of
 37 twenty-five million dollars (\$25,000,000) but not exceeding fifty
 38 million dollars (\$50,000,000) received during the period
 39 beginning July 1 of each year and ending June 30 of the following
 40 year.

41 (3) For state fiscal years ending before July 1, 2021, twenty-five
 42 percent (25%), and for state fiscal years beginning after June 30,
 43 2021, **and ending before July 1, 2025,** twenty percent (20%),
 44 **and for state fiscal years beginning after June 30, 2025,**
 45 **twenty-two percent (22%),** of the adjusted gross receipts in
 46 excess of fifty million dollars (\$50,000,000) but not exceeding

1 seventy-five million dollars (\$75,000,000) received during the
2 period beginning July 1 of each year and ending June 30 of the
3 following year.

4 **(4) Thirty percent (30%), for state fiscal years ending before**
5 **July 1, 2025, and for state fiscal years beginning after June 30,**
6 **2025, thirty-three percent (33%),** of the adjusted gross receipts
7 in excess of seventy-five million dollars (\$75,000,000) but not
8 exceeding one hundred fifty million dollars (\$150,000,000)
9 received during the period beginning July 1 of each year and
10 ending June 30 of the following year.

11 **(5) Thirty-five percent (35%), for state fiscal years ending**
12 **before July 1, 2025, and for state fiscal years beginning after**
13 **June 30, 2025, thirty-eight and five-tenths percent (38.5%)** of
14 all adjusted gross receipts in excess of one hundred fifty million
15 dollars (\$150,000,000) but not exceeding six hundred million
16 dollars (\$600,000,000) received during the period beginning July
17 1 of each year and ending June 30 of the following year.

18 **(6) Forty percent (40%), for state fiscal years ending before**
19 **July 1, 2025, and for state fiscal years beginning after June 30,**
20 **2025, forty-four percent (44%),** of all adjusted gross receipts
21 exceeding six hundred million dollars (\$600,000,000) received
22 during the period beginning July 1 of each year and ending June
23 30 of the following year.

24 (c) The licensed owner or operating agent of a riverboat taxed under
25 subsection (b) shall pay an additional tax of two million five hundred
26 thousand dollars (\$2,500,000) in any state fiscal year in which the
27 riverboat's adjusted gross receipts exceed seventy-five million dollars
28 (\$75,000,000). The additional tax imposed under this subsection is due
29 before July 1 of the following state fiscal year.

30 (d) The licensed owner or operating agent shall:

31 (1) remit the daily amount of tax imposed by this chapter to the
32 department on the twenty-fourth calendar day of each month for
33 the wagering taxes collected that month; and

34 (2) report gaming activity information to the commission daily on
35 forms prescribed by the commission.

36 Any taxes collected during the month but after the day on which the
37 taxes are required to be paid to the department shall be paid to the
38 department at the same time the following month's taxes are due.

39 (e) The payment of the tax under this section must be reported and
40 remitted electronically through the department's online tax filing
41 program.

42 (f) If the department requires taxes to be remitted under this chapter
43 through electronic funds transfer, the department may allow the
44 licensed owner or operating agent to file a monthly report to reconcile
45 the amounts remitted to the department.

46 SECTION 58. IC 4-35-8-1, AS AMENDED BY P.L.137-2022,

1 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 2 JULY 1, 2025]: Sec. 1. (a) A graduated slot machine wagering tax is
 3 imposed as follows on ninety-nine percent (99%) of the adjusted gross
 4 receipts received after June 30, 2012, and before July 1, 2013, on
 5 ninety-one and five-tenths percent (91.5%) of the adjusted gross
 6 receipts received after June 30, 2013, and before July 1, 2015, and on
 7 eighty-eight percent (88%) of the adjusted gross receipts received after
 8 June 30, 2015, from wagering on gambling games authorized by this
 9 article:

10 (1) **Before July 1, 2025**, twenty-five percent (25%), **and after**
 11 **June 30, 2025, twenty-seven and one-half percent (27.5%)**, of
 12 the first one hundred million dollars (\$100,000,000) of adjusted
 13 gross receipts received during the period beginning July 1 of each
 14 year and ending June 30 of the following year.

15 (2) For periods:

16 (A) ending before July 1, 2021, thirty percent (30%) of the
 17 adjusted gross receipts in excess of one hundred million
 18 dollars (\$100,000,000) but not exceeding two hundred million
 19 dollars (\$200,000,000) received during the period beginning
 20 July 1 of each year and ending June 30 of the following year;
 21 and

22 (B) beginning after June 30, 2021, **and before July 1, 2025**,
 23 thirty percent (30%) **and beginning after June 30, 2025**,
 24 **thirty-three percent (33%)** of the adjusted gross receipts in
 25 excess of one hundred million dollars (\$100,000,000) received
 26 during the period beginning July 1 of each year and ending
 27 June 30 of the following year.

28 (3) For periods ending before July 1, 2021, thirty-five percent
 29 (35%) of the adjusted gross receipts in excess of two hundred
 30 million dollars (\$200,000,000) received during the period
 31 beginning July 1 of each year and ending June 30 of the following
 32 year.

33 (b) A licensee shall do the following:

34 (1) Remit the daily amount of tax imposed by this section to the
 35 department on the twenty-fourth calendar day of each month. Any
 36 taxes collected during the month but after the day on which the
 37 taxes are required to be paid shall be paid to the department at the
 38 same time the following month's taxes are due.

39 (2) Report gaming activity information to the commission daily
 40 on forms prescribed by the commission.

41 (c) The payment of the tax under this section must be in a manner
 42 prescribed by the department.

43 (d) If the department requires taxes to be remitted under this chapter
 44 through electronic funds transfer, the department may allow the
 45 licensee to file a monthly report to reconcile the amounts remitted to
 46 the department.

1 (e) The payment of the tax under this section must be reported and
 2 remitted electronically through the department's online tax filing
 3 program.

4 SECTION 59. IC 4-38-10-1, AS ADDED BY P.L.293-2019,
 5 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2025]: Sec. 1. A sports wagering tax is imposed on the
 7 adjusted gross receipts received from authorized sports wagering
 8 offered by a certificate holder under this article at a rate of ~~nine and~~
 9 ~~one-half percent (9.5%).~~ **eleven percent (11%).**

10 SECTION 60. IC 4-38-10-3, AS ADDED BY P.L.293-2019,
 11 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 JULY 1, 2025]: Sec. 3. (a) Except as provided in subsection (b), the
 13 department shall deposit the tax revenue collected under section 2 of
 14 this chapter in the state general fund.

15 (b) The department shall transfer an amount equal to ~~three and~~
 16 ~~thirty-three hundredths percent (3.33%)~~ **ten percent (10%)** of the tax
 17 revenue collected under section 2 of this chapter to the addiction
 18 services fund established by IC 12-23-2-2.

19 (c) Twenty-five percent (25%) of the tax revenue transferred under
 20 subsection (b) must be allocated to:

- 21 (1) the prevention of;
 22 (2) education regarding;
 23 (3) provider credentialing for; and
 24 (4) treatment of;
 25 compulsive gambling.

26 **(d) Notwithstanding subsections (a) and (b), the amount of tax**
 27 **revenue deposited in the state general fund shall not be less than**
 28 **the amount collected as if the sports wagering tax was imposed at**
 29 **a rate of nine and five-tenths percent (9.5%) and the percentage**
 30 **under subsection (b) was three and thirty-three hundredths**
 31 **percent (3.33%)."**

32 Renumber all SECTIONS consecutively.

(Reference is to EHB 1001 as printed April 11, 2025.)

Senator QADDOURA