



**To:** County Auditors  
**From:** Bob Reynolds, Local Government Division  
**Date:** August 13, 2019  
**Subject:** Fiscal Year 2020 Riverboat Wagering Tax Revenue Sharing Distribution

The Auditor of State (AOS) has distributed the state fiscal year 2020 (July – June 30) \$33 million annual riverboat wagering tax revenue sharing distribution. The funds should be in your designated bank account within 3 business days. The breakdown for each county can be found on the AOS website [here](#).

In accordance with [IC 4-33-13-5\(e\)](#), for each state fiscal year, the initial \$33 million of wagering taxes are set aside to be distributed as revenue sharing to each county that does not have a riverboat. This distribution is calculated according to the ratio of the county's decennial population to the total decennial population of all counties without a riverboat.

**County Auditor Distribution of Funds**

**County Without a Consolidated City**

The county auditor shall distribute the money received according to the ratio of (i) to each city in the county according to the ratio of the city's decennial population to the total county decennial population, (ii) to each town in the county according to the ratio of the town's decennial population to the total county decennial population, and (iii) all remaining funds are retained by the county.

**County Containing a Consolidated City**

As required by [IC 4-33-13-5\(h\)](#), the county auditor shall distribute the revenue according to the ratio of (i) to each city, other than a consolidated city, located in the county according to the ratio of the city's decennial population to the total decennial population of the county, (ii) to each town, located in the county according to the ratio of the town's decennial population to total decennial population of the county, and (iii) all remaining funds shall be distributed equally to the consolidated city and the county.

## **Legal Uses of Funds**

In compliance with [IC 4-33-13-5\(f\)](#), money received by a city, town, or county, may be used for the following purposes:

- To reduce the property tax levy for a particular year;
- Funding for payment of debt service;
- To fund sewer and water projects, including storm water management projects;
- For police and fire pensions;
- For any governmental purpose for which the money is appropriated by the fiscal body of the city, town, or county, such use of funds does not reduce the property tax levy or maximum levy for the particular year.

If you have any questions, please contact the Local Government Division at [localgovernment@auditor.in.gov](mailto:localgovernment@auditor.in.gov).