



To: County Auditors

From: Bob Reynolds, CPA, Local Government Division

Date: August 14, 2018

Subject: Fiscal Year 2019 Riverboat Wagering Tax Revenue Sharing Distribution

The Auditor of State (AOS) has distributed the annual riverboat wagering tax revenue sharing distribution. For state fiscal year 2019 (July 1 – June 30), this amount is thirty three million dollars (\$33,000,000). The funds should be in your designated bank account within 3 business days. The break down for each county can be found on the AOS website at <https://www.in.gov/auditor/1261.htm>

In accordance with [IC 4-33-13-5\(e\)](#), the Treasurer of State (TOS) shall distribute wagering taxes set aside for revenue sharing to the county treasurer of 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

In accordance to [IC 4-33-13-5\(h\)](#), after receipting funds, the county auditor shall distribute the money received 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 accordance to [IC 4-33-13-5\(f\)](#), money received by a city, town, or county, may be used for the following purposes:

1. To reduce the property tax levy for a particular year;
2. Funding for payment of debt service;
3. To fund sewer and water projects, including storm water management projects;
4. For police and fire pensions;
5. 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.