

HOUSE BILL No. 1451

DIGEST OF INTRODUCED BILL

Citations Affected: IC 36-7-31.3-10.

Synopsis: Evansville professional sports development area. Increases the maximum amount of covered taxes that may be captured in the Evansville professional sports and convention development area from \$10 per resident to \$5,000,000.

Effective: July 1, 2025.

**O'Brien, McNamara, Hostettler,
Burton**

January 21, 2025, read first time and referred to Committee on Ways and Means.



First Regular Session of the 124th General Assembly (2025)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2024 Regular Session of the General Assembly.

HOUSE BILL No. 1451

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 36-7-31.3-10, AS AMENDED BY P.L.183-2023,
2 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2025]: Sec. 10. (a) A tax area must be established by
4 resolution. A resolution establishing a tax area must provide for the
5 allocation of covered taxes attributable to a taxable event or covered
6 taxes earned in the tax area to the professional sports and convention
7 development area fund established for the city or county. The
8 allocation provision must apply to the entire tax area. The following
9 apply to Allen County:
10 (1) The fund required by this subsection is the coliseum
11 professional sports and convention development area fund. This
12 fund shall be administered by the Allen County Memorial
13 Coliseum board of trustees.
14 (2) The allocation each year must be as follows:
15 (A) The following for state fiscal years ending before July 1,
16 2021:
17 (i) The first two million six hundred thousand dollars



- 1 (\$2,600,000) shall be transferred to the county treasurer for
 2 deposit in the coliseum professional sports and convention
 3 development area fund.
- 4 (ii) The remaining amount shall be transferred to the
 5 treasurer of the joint county-city capital improvement board
 6 in the county.
- 7 (B) The following for state fiscal years beginning after June
 8 30, 2021:
- 9 (i) The first two million six hundred thousand dollars
 10 (\$2,600,000) shall be transferred to the county treasurer for
 11 deposit in the coliseum professional sports and convention
 12 development area fund.
- 13 (ii) After the allocation under item (i), the next four hundred
 14 thousand dollars (\$400,000) shall be transferred to the joint
 15 county-city capital improvement board in the county for the
 16 Grand Wayne Center.
- 17 (iii) After the allocations under items (i) and (ii), any
 18 remaining amount shall be transferred to the joint
 19 county-city capital improvement board in the county to be
 20 split evenly between the Allen County War Memorial
 21 Coliseum and the Grand Wayne Center.
- 22 A tax area located in Allen County terminates not later than December
 23 31, 2038. Any bonds that were issued before January 1, 2015, to
 24 finance the facility or proposed facility must have a maturity of less
 25 than twenty-five (25) years.
- 26 (b) In addition to subsection (a), all of the salary, wages, bonuses,
 27 and other compensation that are:
- 28 (1) paid during a taxable year to a professional athlete for
 29 professional athletic services;
 30 (2) taxable in Indiana; and
 31 (3) earned in the tax area;
 32 shall be allocated to the tax area if the professional athlete is a member
 33 of a team that plays the majority of the professional athletic events that
 34 the team plays in Indiana in the tax area.
- 35 (c) ~~Except as provided in subsection (d), for a tax area that is:~~
- 36 ~~(1) not located in Allen County;~~
 37 ~~(2) not located in the city of Fishers; and~~
 38 ~~(3) not located in the city of South Bend;~~
- 39 **This subsection applies to a tax area established in the city of**
 40 **Evansville. The following apply:**
- 41 (1) The total amount of state revenue captured by the tax area may
 42 not exceed:



- 1 **(A) before July 1, 2025**, ten dollars (\$10) per resident of the
 2 city or county per year; **and**
 3 **(B) after June 30, 2025, five million dollars (\$5,000,000)**
 4 **per year;**
 5 for twenty (20) consecutive years.
- 6 **(2) For state fiscal years after June 30, 2025, the tax revenue**
 7 **captured in the tax area each year shall be transferred to the**
 8 **city of Evansville to be used for purposes consistent with**
 9 **section 19 of this chapter.**
- 10 (d) This subsection applies to a tax area established in the city of
 11 Evansville that expired before July 1, 2021. The tax area described in
 12 this subsection is renewed beginning after June 30, 2021, for an
 13 additional twenty (20) consecutive years, and shall include:
 14 (1) the boundaries of the tax area before its expiration; plus
 15 (2) the additional tax area added under section 8(e) of this
 16 chapter.
- 17 The provisions in sections 11 and 12 of this chapter are not applicable
 18 to the renewal of the tax area described in this subsection.
- 19 (e) This subsection applies to a tax area established in the city of
 20 South Bend that expired before July 1, 2021. The following apply:
 21 (1) The tax area described in this subsection is renewed beginning
 22 after June 30, 2021, and shall include:
 23 (A) the boundaries of the tax area before its expiration; plus
 24 (B) the additional tax areas added under section 8(f) of this
 25 chapter.
- 26 The provisions in sections 11 and 12 of this chapter are not
 27 applicable to the renewal of the tax area described in this
 28 subsection.
- 29 (2) The maximum amount of covered taxes that may be captured
 30 in the tax area under this subsection is:
 31 (A) before July 1, 2023, two million dollars (\$2,000,000) per
 32 year; and
 33 (B) after June 30, 2023, five million dollars (\$5,000,000) per
 34 year.
- 35 (3) For state fiscal years beginning after June 30, 2023, the first
 36 two million five hundred thousand dollars (\$2,500,000) captured
 37 in the tax area each year shall be transferred to the city of South
 38 Bend to be used for a capital improvement that will construct or
 39 equip a facility owned by the city and used by a professional
 40 sports franchise for practice or competitive sporting events.
- 41 (4) After the allocations under subdivision (3), any remaining
 42 amount shall be transferred to the city of South Bend to be used



1 consistent with section 19(1) of this chapter.
2 The tax area renewed in the city of South Bend under this subsection
3 terminates not later than June 30, 2044.
4 (f) This subsection applies to a tax area established in the city of
5 Fishers. The following apply:
6 (1) The maximum amount of covered taxes that may be captured
7 in the tax area is two million dollars (\$2,000,000) per year.
8 (2) The tax revenue captured in the tax area each year shall be
9 transferred to the city of Fishers to be used for a capital
10 improvement that will construct or equip a facility owned by the
11 city and used by a professional sports franchise for practice or
12 competitive sporting events.
13 The tax area located in the city of Fishers terminates not later than June
14 30, 2044.
15 (g) The resolution establishing the tax area must designate the
16 facility or proposed facility and the facility site for which the tax area
17 is established.
18 (h) The department may adopt rules under IC 4-22-2 and guidelines
19 to govern the allocation of covered taxes to a tax area.

