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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 NORTH SENATE AVENUE N1058(B)  
INDIANAPOLIS, IN 46204  
PHONE (317) 232-3777  
FAX (317) 974-1629

**TO: Political Subdivisions**

**FROM: Josh Jacoboski, Information Systems and Data Analysis Division Director**

**SUBJECT: Gateway Economic Development Reporting**

**DATE: September 25, 2024**

Indiana Code § 4-33-23-17 requires any political subdivision receiving an economic development payment to annually submit a report to the Department of Local Government Finance (“Department”). As has been the case in recent years, these reports will be completed in [Gateway](#). **Indiana Code § 4-33-23-17(b) states that reports must be completed before October 1 each year.** Similar to the submission process during the prior years, the Department asks that all taxing units affirm whether they received any eligible economic development payments.

The economic development payments subject to reporting are monetary disbursements initially provided by a licensed owner of a riverboat, an operating agent of a riverboat, or an affiliate of an owner or operating agent. Indiana Code § 4-33-23-4 defines an economic development payment as a monetary disbursement paid under a development agreement that is:

- (1) received by a unit of government or any other person; and
- (2) not paid in legitimate exchange for anything of value.

According to Ind. Code § 4-33-23-2, a development agreement is a written agreement between a person or a unit of government and a development provider in which the development provider makes a financial commitment to support economic development in a specified location by providing financial payments to charitable, educational, or other purposes. Tax revenue is not subject to reporting. Examples of revenue *not* subject to reporting include economic development income taxes and riverboat taxes received through Riverboat Wagering Tax revenue sharing.

User guides for units that do not receive economic development payments and units that do receive economic development payments may both be found on [Gateway](#).

The Department is required by statute to make the reports available through Gateway.

Questions regarding the Economic Development Reporting application may be directed to the Department’s Support Team at [support@dlgf.in.gov](mailto:support@dlgf.in.gov) or by phone at (317) 232-3777.