

HOUSE BILL No. 1375

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-9.

Synopsis: Extension of innkeeper's tax. Allows a county fiscal body to adopt an ordinance to extend the duration for which an innkeeper's tax is imposed on a person engaged in the business of renting or furnishing any rooms, lodging, or accommodations for a period of more than 30 days but not more than one year. (Current law limits the imposition of the innkeeper's tax to periods of less than 30 days.) Provides that a county fiscal body may renew a previously adopted ordinance extending the duration of the innkeeper's tax. Makes conforming changes.

Effective: July 1, 2024.

Karickhoff

January 10, 2024, read first time and referred to Committee on Ways and Means.



Second Regular Session of the 123rd General Assembly (2024)

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 2023 Regular Session of the General Assembly.

HOUSE BILL No. 1375



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

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

1 SECTION 1. IC 6-9-1-5, AS AMENDED BY P.L.104-2022,
2 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2024]: Sec. 5. (a) In a county having a population of more
4 than two hundred fifty thousand (250,000) and less than three hundred
5 thousand (300,000), there shall be levied each year a tax on every
6 person engaged in the business of renting or furnishing, **except as**
7 **provided in IC 6-9-29-1.7**, for periods of less than thirty (30) days, any
8 room or rooms, lodgings, or accommodations in any commercial hotel,
9 motel, inn, tourist camp, or tourist cabin.

10 (b) Except as otherwise provided in this section, the tax imposed
11 under subsection (a) is imposed at the rate of six percent (6%) on the
12 gross income derived from lodging income only and shall be in
13 addition to the state gross retail tax imposed on such persons by
14 IC 6-2.5. After June 30, 2021, the county fiscal body may adopt an
15 ordinance to increase the tax rate to not more than eight percent (8%).

16 (c) The tax shall be paid quarterly to the county treasurer not more
17 than twenty (20) days after the end of the quarter in which the tax is



1 collected. All provisions of IC 6-2.5 relating to rights, duties, liabilities,
 2 procedures, penalties, exemptions, and definitions apply to the
 3 imposition of the tax imposed by this section except as otherwise
 4 provided by this chapter, and except that the county treasurer, and not
 5 the department of state revenue, is responsible for administration of the
 6 tax. All provisions of IC 6-8.1 apply to the county treasurer with
 7 respect to the tax imposed by this section in the same manner that they
 8 apply to the department of state revenue with respect to the other listed
 9 taxes under IC 6-8.1-1-1.

10 (d) **Except as provided in IC 6-9-29-1.7**, the tax imposed under
 11 subsection (a) does not apply to the renting or furnishing of rooms,
 12 lodgings, or accommodations to a person for a period of thirty (30)
 13 days or more.

14 (e) If the county fiscal body adopts an ordinance to increase the tax
 15 rate after June 30, 2021, under subsection (b), the county fiscal body
 16 shall:

17 (1) specify the effective date of the ordinance to provide that the
 18 ordinance takes effect:

19 (A) at least thirty (30) days after the adoption of the ordinance;

20 and

21 (B) on the first day of a month; and

22 (2) immediately send a certified copy of the ordinance to the
 23 commissioner of the department of state revenue.

24 (f) If the county fiscal body does not immediately send a certified
 25 copy of the ordinance to the commissioner of the department of state
 26 revenue as required under subsection (e), the department of state
 27 revenue shall treat an increase in the tax rate under this section as
 28 having been adopted on the later of:

29 (1) the first day of the month that is not less than thirty (30) days
 30 after the ordinance is sent to the department of state revenue; or

31 (2) on the effective date specified in the ordinance.

32 SECTION 2. IC 6-9-2-1, AS AMENDED BY THE TECHNICAL
 33 CORRECTIONS BILL OF THE 2024 GENERAL ASSEMBLY, IS
 34 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]:

35 Sec. 1. (a) A county having a population of more than four hundred
 36 thousand (400,000) and less than seven hundred thousand (700,000)
 37 that establishes a medical center development agency pursuant to
 38 IC 16-23.5-2 may levy each year a tax on every person engaged in the
 39 business of renting or furnishing, **except as provided in IC 6-9-29-1.7**,
 40 for periods of less than thirty (30) days by the same party in the same
 41 room, any room or rooms, lodgings, or accommodations, in any hotel,
 42 motel, inn, tourist camp, tourist cabin, or any other place in which



1 rooms, lodgings, or accommodations are regularly furnished for a
2 consideration.

3 (b) Except as provided in section 1.5 of this chapter, such tax shall
4 be at a rate of five percent (5%) on the gross retail income derived
5 therefrom and is in addition to the state gross retail tax imposed on the
6 retail transaction.

7 (c) The county fiscal body may adopt an ordinance to require that
8 the tax shall be paid monthly to the county treasurer. Except as
9 provided in section 1.5 of this chapter, if such an ordinance is adopted,
10 the tax shall be paid to the county treasurer not more than twenty (20)
11 days after the end of the month the tax is collected. If such an
12 ordinance is not adopted, the tax shall be imposed, paid, and collected
13 in exactly the same manner as the state gross retail tax is imposed,
14 paid, and collected.

15 (d) All of the provisions of the state gross retail tax (IC 6-2.5)
16 relating to rights, duties, liabilities, procedures, penalties, definitions,
17 exemptions, and administration shall be applicable to the imposition
18 and administration of the tax imposed by this section except to the
19 extent such provisions are in conflict or inconsistent with the specific
20 provisions of this chapter or the requirements of the county treasurer.
21 Specifically and not in limitation of the foregoing sentence, the terms
22 "person" and "gross retail income" shall have the same meaning in this
23 section as they have in the state gross retail tax (IC 6-2.5). If the tax is
24 paid to the department of state revenue, the returns to be filed for the
25 payment of the tax under this section may be either a separate return or
26 may be combined with the return filed for the payment of the state
27 gross retail tax as the department of state revenue may, by rule,
28 determine.

29 (e) If the tax is paid to the department of state revenue, the amounts
30 received from the tax shall be paid by the end of the next succeeding
31 month by the treasurer of state to the county treasurer upon warrants
32 issued by the ~~auditor of state~~ **comptroller**. Except as provided in
33 section 1.5(c) of this chapter, the county treasurer shall deposit the
34 revenue received under this chapter as provided in section 2 of this
35 chapter.

36 SECTION 3. IC 6-9-2.5-6, AS AMENDED BY THE TECHNICAL
37 CORRECTIONS BILL OF THE 2024 GENERAL ASSEMBLY, IS
38 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]:
39 Sec. 6. (a) The county council may levy tax on every person engaged
40 in the business of renting or furnishing, **except as provided in**
41 **IC 6-9-29-1.7**, for periods of less than thirty (30) days, any room or
42 rooms, lodgings, or accommodations in any commercial hotel, motel,



1 inn, tourist camp, or tourist cabin located in a county described in
 2 section 1 of this chapter. Such tax shall not exceed the rate of eight
 3 percent (8%) on the gross income derived from lodging income only
 4 and shall be in addition to the state gross retail tax imposed on such
 5 persons by IC 6-2.5.

6 (b) The county fiscal body may adopt an ordinance to require that
 7 the tax shall be paid monthly to the county treasurer. If such an
 8 ordinance is adopted, the tax shall be paid to the county treasurer not
 9 more than twenty (20) days after the end of the month the tax is
 10 collected. If such an ordinance is not adopted, the tax shall be imposed,
 11 paid, and collected in exactly the same manner as the state gross retail
 12 tax is imposed, paid, and collected pursuant to IC 6-2.5.

13 (c) All of the provisions of IC 6-2.5 relating to rights, duties,
 14 liabilities, procedures, penalties, definitions, exemptions, and
 15 administration shall be applicable to the imposition and administration
 16 of the tax imposed by this section except to the extent such provisions
 17 are in conflict or inconsistent with the specific provisions of this
 18 chapter or the requirements of the county treasurer. Specifically and not
 19 in limitation of the foregoing sentence, the terms "person" and "gross
 20 income" shall have the same meaning in this section as they have in
 21 IC 6-2.5. If the tax is paid to the department of state revenue, the
 22 returns to be filed for the payment of the tax under this section may be
 23 either a separate return or may be combined with the return filed for the
 24 payment of the state gross retail tax as the department of state revenue
 25 may, by rule or regulation, determine.

26 (d) If the tax is paid to the department of state revenue, the amounts
 27 received from such tax shall be paid quarterly by the treasurer of state
 28 to the county treasurer upon warrants issued by the ~~auditor~~ of state
 29 **comptroller**.

30 (e) **Except as provided in IC 6-9-29-1.7**, the tax imposed under
 31 subsection (a) does not apply to the renting or furnishing of rooms,
 32 lodgings, or accommodations to a person for a period of thirty (30)
 33 days or more.

34 SECTION 4. IC 6-9-3-4, AS AMENDED BY THE TECHNICAL
 35 CORRECTIONS BILL OF THE 2024 GENERAL ASSEMBLY, IS
 36 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]:
 37 Sec. 4. (a) In counties to which this chapter applies, there shall be
 38 levied each year a tax on every person engaged in the business of
 39 renting or furnishing, **except as provided in IC 6-9-29-1.7**, for periods
 40 of less than thirty (30) days, any room or rooms or lodgings or
 41 accommodations in any commercial hotel, motel, inn, tourist camp, or
 42 tourist cabin. ~~However,~~ **Except as provided in IC 6-9-29-1.7**, this tax



1 does not apply to the renting or furnishing of rooms, lodgings, or
2 accommodations to a person for a period of thirty (30) days or more.

3 (b) The tax shall be at the rate of four percent (4%) on the gross
4 retail income derived from lodging income only and shall be in
5 addition to the state gross retail tax imposed on such persons by
6 IC 6-2.5. The tax rate may be increased to not more than six percent
7 (6%) by the adoption of substantially similar ordinances by the county
8 fiscal body of each of the counties to which this chapter applies.

9 (c) The county fiscal body may adopt an ordinance to require that
10 the tax shall be paid monthly to the county treasurer. If such an
11 ordinance is adopted, the tax shall be paid to the county treasurer not
12 more than twenty (20) days after the end of the month the tax is
13 collected. If such an ordinance is not adopted, the tax shall be imposed,
14 paid, and collected in exactly the same manner as the state gross retail
15 tax is imposed, paid, and collected pursuant to IC 6-2.5.

16 (d) All of the provisions of IC 6-2.5 relating to rights, duties,
17 liabilities, procedures, penalties, definitions, exemptions, and
18 administration shall be applicable to the imposition and administration
19 of the tax imposed by this section except to the extent such provisions
20 are in conflict or inconsistent with the specific provisions of this
21 chapter or the requirements of the county treasurer. Specifically, and
22 not in limitation of the foregoing sentence, the terms "person" and
23 "gross retail income" shall have the same meaning in this section as
24 they have in IC 6-2.5.

25 (e) If the tax is paid to the department of state revenue, the returns
26 to be filed for the payment of the tax under this section may be either
27 a separate return or may be combined with the return filed for the
28 payment of the state gross retail tax as the department of state revenue
29 may by rule determine.

30 (f) If the tax is paid to the department of state revenue, the amounts
31 received from such tax shall be paid monthly by the treasurer of state
32 to the county treasurer upon warrants issued by the ~~auditor~~ of state
33 **comptroller**.

34 SECTION 5. IC 6-9-4-6, AS AMENDED BY THE TECHNICAL
35 CORRECTIONS BILL OF THE 2024 GENERAL ASSEMBLY, IS
36 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]:
37 Sec. 6. (a) The county council may levy a tax on every person engaged
38 in the business of renting or furnishing, **except as provided in**
39 **IC 6-9-29-1.7**, for periods of less than thirty (30) days, any room or
40 rooms, lodgings, or accommodations in any commercial hotel, motel,
41 inn, tourist cabin, university memorial union, or university residence
42 hall, except state camping facilities, located in the county. The tax shall



1 be imposed at the rate of at least three percent (3%) but not more than
 2 five percent (5%) on the gross income derived from lodging income
 3 only and shall be in addition to the state gross retail tax imposed on
 4 those persons by IC 6-2.5. The tax does not apply to a retail transaction
 5 in which a student rents lodging in a university memorial union or
 6 residence hall while that student participates in a course of study for
 7 which the student receives college credit from a state university located
 8 in the county.

9 (b) The county fiscal body may adopt an ordinance to require that
 10 the tax shall be paid monthly to the county treasurer. If such an
 11 ordinance is adopted, the tax shall be paid to the county treasurer not
 12 more than twenty (20) days after the end of the month the tax is
 13 collected. If such an ordinance is not adopted, the tax shall be imposed,
 14 paid, and collected in exactly the same manner as the state gross retail
 15 tax is imposed, paid, and collected pursuant to IC 6-2.5.

16 (c) All of the provisions of IC 6-2.5 relating to rights, duties,
 17 liabilities, procedures, penalties, definitions, exemptions, and
 18 administration apply to the imposition and administration of the tax
 19 imposed under this section, except to the extent those provisions are in
 20 conflict or inconsistent with the specific provisions of this chapter or
 21 the requirements of the county treasurer. Specifically and not in
 22 limitation of the foregoing sentence, the terms "person" and "gross
 23 income" shall have the same meaning in this section as they have in
 24 IC 6-2.5, except that "person" shall not include state supported
 25 educational institutions. If the tax is paid to the department of state
 26 revenue, the returns to be filed for the payment of the tax under this
 27 section may be either a separate return or may be combined with the
 28 return filed for the payment of the state gross retail tax as the
 29 department of state revenue may by rule determine.

30 (d) If the tax is paid to the department of state revenue, the amounts
 31 received from the tax shall be paid quarterly by the treasurer of state to
 32 the county treasurer upon warrants issued by the ~~auditor~~ of state
 33 **comptroller.**

34 (e) **Except as provided in IC 6-9-29-1.7**, the tax imposed under
 35 subsection (a) does not apply to the renting or furnishing of rooms,
 36 lodgings, or accommodations to a person for a period of thirty (30)
 37 days or more.

38 SECTION 6. IC 6-9-6-6, AS AMENDED BY THE TECHNICAL
 39 CORRECTIONS BILL OF THE 2024 GENERAL ASSEMBLY, IS
 40 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]:
 41 Sec. 6. (a) In any county to which this chapter applies, there is levied
 42 a tax on every person engaged in the business of renting or furnishing,



1 **except as provided in IC 6-9-29-1.7**, for periods of less than thirty
 2 (30) days, any room or rooms, lodgings or accommodations in any
 3 commercial hotel, motel, boat motel, inn, tourist camp, or tourist cabin,
 4 except state camping facilities, located in the county. The tax shall be
 5 imposed at a rate of five percent (5%) on the gross income derived
 6 from lodging income only and shall be in addition to the state gross
 7 retail tax imposed on those persons by IC 6-2.5.

8 (b) The county fiscal body may adopt an ordinance to require that
 9 the tax shall be paid monthly to the county treasurer. If such an
 10 ordinance is adopted, the tax shall be paid to the county treasurer not
 11 more than twenty (20) days after the end of the month the tax is
 12 collected. If such an ordinance is not adopted, the tax shall be imposed,
 13 paid, and collected in exactly the same manner as the state gross retail
 14 tax is imposed, paid, and collected pursuant to IC 6-2.5.

15 (c) All of the provisions of IC 6-2.5 relating to rights, duties,
 16 liabilities, procedures, penalties, definitions, exemptions, and
 17 administration apply to the imposition and administration of the tax
 18 imposed under this section, except to the extent those provisions are in
 19 conflict or inconsistent with the specific provisions of this chapter or
 20 the requirements of the county treasurer. Specifically, the terms
 21 "person" and "gross income" have the same meaning in this section as
 22 they have in IC 6-2.5. If the tax is paid to the department of state
 23 revenue, the returns to be filed for the payment of the tax under this
 24 section may be either a separate return or may be combined with the
 25 return filed for the payment of the state gross retail tax as the
 26 department of state revenue may, by rule, determine.

27 (d) If the tax is paid to the department of state revenue, all amounts
 28 received by the state department of revenue from the tax during a
 29 month shall be paid to the county treasurer on or before the last day of
 30 the next succeeding month. All amounts received from the tax shall be
 31 paid by the treasurer of state to the county treasurer upon warrants
 32 issued by the ~~auditor~~ of state **comptroller**.

33 (e) **Except as provided in IC 6-9-29-1.7**, the tax imposed under
 34 subsection (a) does not apply to the renting or furnishing of rooms,
 35 lodgings, or accommodations to a person for a period of thirty (30)
 36 days or more.

37 SECTION 7. IC 6-9-7-6, AS AMENDED BY THE TECHNICAL
 38 CORRECTIONS BILL OF THE 2024 GENERAL ASSEMBLY, IS
 39 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]:
 40 Sec. 6. (a) The county council may levy a tax on every person engaged
 41 in the business of renting or furnishing, **except as provided in**
 42 **IC 6-9-29-1.7**, for periods of less than thirty (30) days, any room or



1 rooms, lodgings, or accommodations in any commercial hotel, motel,
 2 inn, university memorial union, university residence hall, tourist camp,
 3 or tourist cabin located in a county described in section 1 of this
 4 chapter. The county treasurer shall allocate and distribute the tax
 5 revenues as provided in sections 7 and 9 of this chapter.

6 (b) The tax may not exceed the rate of six percent (6%) on the gross
 7 retail income derived from lodging income only and shall be in
 8 addition to the state gross retail tax imposed under IC 6-2.5.

9 (c) The tax does not apply to gross retail income received in a
 10 transaction in which:

11 (1) a student rents lodgings in a university residence hall while
 12 that student participates in a course of study for which the student
 13 receives college credit from a state university located in the
 14 county; or

15 (2) **except as provided in IC 6-9-29-1.7**, a person rents a room,
 16 lodging, or accommodations for a period of thirty (30) days or
 17 more.

18 (d) The county fiscal body may adopt an ordinance to require that
 19 the tax shall be paid monthly to the county treasurer. If such an
 20 ordinance is adopted, the tax shall be paid to the county treasurer not
 21 more than twenty (20) days after the end of the month the tax is
 22 collected. If such an ordinance is not adopted, the tax shall be imposed,
 23 paid, and collected in exactly the same manner as the state gross retail
 24 tax is imposed, paid, and collected under IC 6-2.5.

25 (e) All of the provisions of IC 6-2.5 relating to rights, duties,
 26 liabilities, procedures, penalties, definitions, exemptions, and
 27 administration shall be applicable to the imposition and administration
 28 of the tax imposed by this section, except to the extent those provisions
 29 are in conflict or inconsistent with the specific provisions of this
 30 chapter or the requirements of the county treasurer. If the tax is paid to
 31 the department of state revenue, the return to be filed for the payment
 32 of the tax under this section may be either a separate return or may be
 33 combined with the return filed for the payment of the state gross retail
 34 tax as the department of state revenue may, by rule, determine.

35 (f) If the tax is paid to the department of state revenue, the amounts
 36 received from the tax imposed under this section shall be paid quarterly
 37 by the treasurer of state to the county treasurer upon warrants issued by
 38 the ~~auditor~~ of state **comptroller**.

39 SECTION 8. IC 6-9-8-2, AS AMENDED BY THE TECHNICAL
 40 CORRECTIONS BILL OF THE 2024 GENERAL ASSEMBLY, IS
 41 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]:
 42 Sec. 2. (a) Each year a tax shall be levied on every person engaged in



1 the business of renting or furnishing, **except as provided in**
 2 **IC 6-9-29-1.7**, for periods of less than thirty (30) days, any lodgings in
 3 any hotel, motel, inn, tourist camp, tourist cabin, or any other place in
 4 which lodgings are regularly furnished for a consideration.

5 (b) This tax shall be in addition to the state gross retail tax and use
 6 tax imposed on such persons by IC 6-2.5. The county fiscal body may
 7 adopt an ordinance to require that the tax shall be paid monthly to the
 8 county treasurer. If such an ordinance is adopted, the tax shall be paid
 9 to the county treasurer not more than twenty (20) days after the end of
 10 the month the tax is collected. If such an ordinance is not adopted, the
 11 tax shall be imposed, paid, and collected in exactly the same manner
 12 as the state gross retail tax is imposed, paid, and collected under
 13 IC 6-2.5.

14 (c) All of the provisions of IC 6-2.5 relating to rights, duties,
 15 liabilities, procedures, penalties, definitions, exemptions, and
 16 administration shall be applicable to the imposition and administration
 17 of the tax imposed by this section except to the extent such provisions
 18 are in conflict or inconsistent with the specific provisions of this
 19 chapter or the requirements of the county treasurer. Specifically, and
 20 not in limitation of the foregoing sentence, the terms "person" and
 21 "gross income" shall have the same meaning in this section as they
 22 have in IC 6-2.5.

23 (d) If the tax is paid to the department of state revenue, the returns
 24 to be filed for the payment of the tax under this section may be either
 25 a separate return or may be combined with the return filed for the
 26 payment of the state gross retail tax as the department of state revenue
 27 may determine by rule.

28 (e) If the tax is paid to the department of state revenue, the amounts
 29 received from this tax shall be paid monthly by the treasurer of state to
 30 the treasurer of the capital improvement board of managers of the
 31 county upon warrants issued by the ~~auditor~~ of state **comptroller**.

32 SECTION 9. IC 6-9-8-4 IS AMENDED TO READ AS FOLLOWS
 33 [EFFECTIVE JULY 1, 2024]: Sec. 4. **Except as provided in**
 34 **IC 6-9-29-1.7**, the tax imposed by section 2 of this chapter does not
 35 apply to the renting or furnishing of lodgings to a person for a period
 36 of thirty (30) days or more.

37 SECTION 10. IC 6-9-9-2, AS AMENDED BY THE TECHNICAL
 38 CORRECTIONS BILL OF THE 2024 GENERAL ASSEMBLY, IS
 39 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]:
 40 Sec. 2. (a) Each year a tax shall be levied on every person engaged in
 41 the business of renting or furnishing, **except as provided in**
 42 **IC 6-9-29-1.7**, for periods of less than thirty (30) days, any lodgings in



1 any hotel, motel, inn, tourist camp, tourist cabin, or any other place in
2 which lodgings are regularly furnished for a consideration.

3 (b) This tax shall be in addition to the state gross retail tax and use
4 tax imposed on such persons by IC 6-2.5.

5 (c) The county fiscal body may adopt an ordinance to require that
6 the tax shall be paid monthly to the county treasurer. If such an
7 ordinance is adopted, the tax shall be paid to the county treasurer not
8 more than twenty (20) days after the end of the month the tax is
9 collected. If such an ordinance is not adopted, the tax shall be imposed,
10 paid, and collected in exactly the same manner as the state gross retail
11 tax is imposed, paid, and collected under IC 6-2.5.

12 (d) All of the provisions of IC 6-2.5 relating to rights, duties,
13 liabilities, procedures, penalties, definitions, exemptions, and
14 administration shall be applicable to the imposition and administration
15 of the tax imposed by this section except to the extent such provisions
16 are in conflict or inconsistent with the specific provisions of this
17 chapter. Specifically and not in limitation of the foregoing sentence, the
18 terms "person" and "gross income" shall have the same meaning in this
19 section as they have in IC 6-2.5.

20 (e) If the tax is paid to the department of state revenue, the returns
21 to be filed for the payment of the tax under this section may be either
22 a separate return or may be combined with the return filed for the
23 payment of the state gross retail tax as the department of state revenue
24 may determine by rule.

25 (f) If the tax is paid to the department of state revenue, the amounts
26 received from such tax shall be paid monthly by the treasurer of state
27 to the treasurer of the capital improvement board of managers of the
28 county upon warrants issued by the ~~auditor~~ of state ~~comptroller~~.

29 SECTION 11. IC 6-9-9-4 IS AMENDED TO READ AS FOLLOWS
30 [EFFECTIVE JULY 1, 2024]: Sec. 4. **Except as provided in**
31 **IC 6-9-29-1.7**, the tax imposed by section 2 of this chapter does not
32 apply to the renting or furnishing of lodgings to a person for a period
33 of thirty (30) days or more.

34 SECTION 12. IC 6-9-10-6, AS AMENDED BY THE TECHNICAL
35 CORRECTIONS BILL OF THE 2024 GENERAL ASSEMBLY, IS
36 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]:
37 Sec. 6. (a) There is imposed a tax on every person engaged in the
38 business of renting or furnishing, **except as provided in IC 6-9-29-1.7**,
39 for periods of less than thirty (30) days, any room or rooms, lodging, or
40 accommodations in any hotel, motel, inn, university residence hall,
41 tourist camp, or tourist cabin located in the county. However, the tax
42 is not imposed on:



1 **(1) except as provided in IC 6-9-29-1.7**, the renting or furnishing
 2 of rooms, lodgings, or accommodations to a person for a period
 3 of thirty (30) days or more; or ~~on~~

4 **(2)** the renting or furnishing of any room, lodging, or
 5 accommodations in a university or college residence hall to a
 6 student participating in a course of study for which the student
 7 receives college credit from a college or university located in the
 8 county.

9 (b) The tax shall be imposed at the rate of three percent (3%) on the
 10 gross income derived from lodging income only. Except as provided in
 11 subsection (g), the fiscal body of the county may increase the tax rate
 12 up to a maximum rate of five percent (5%). The tax is in addition to the
 13 state gross retail tax imposed on such persons by IC 6-2.5.

14 (c) The county fiscal body may adopt an ordinance to require that
 15 the tax shall be paid monthly to the county treasurer. If such an
 16 ordinance is adopted, the tax shall be paid to the county treasurer not
 17 more than twenty (20) days after the end of the month the tax is
 18 collected. If such an ordinance is not adopted, the tax shall be imposed,
 19 paid, and collected in exactly the same manner as the state gross retail
 20 tax is imposed, paid, and collected pursuant to IC 6-2.5.

21 (d) All of the provisions of IC 6-2.5 relating to rights, duties,
 22 liabilities, procedures, penalties, definitions, exemptions, and
 23 administration shall be applicable to the imposition and administration
 24 of the tax imposed by this section except to the extent such provisions
 25 are in conflict or inconsistent with the specific provisions of this
 26 chapter or the requirements of the county treasurer. Specifically, and
 27 not in limitation of the foregoing sentence, the terms "person" and
 28 "gross income" have the same meaning in this section as they have in
 29 IC 6-2.5, except that "person" does not include state supported
 30 educational institutions.

31 (e) If the tax is paid to the department of state revenue, the returns
 32 to be filed for the payment of the tax under this section may be either
 33 a separate return or may be combined with the return filed for the
 34 payment of the state gross retail tax, as the department of state revenue
 35 may by rule determine.

36 (f) If the tax is paid to the department of state revenue, the amounts
 37 received from such tax shall be paid quarterly by the treasurer of state
 38 to the county treasurer upon warrants issued by the ~~auditor~~ **of state**
 39 **comptroller.**

40 (g) In addition to the rates authorized in subsection (b), the county
 41 fiscal body may adopt an ordinance to increase the tax by an additional
 42 rate of one percent (1%) on the gross income derived from lodging



1 income, up to a maximum rate of six percent (6%), only to provide
2 funds for the purposes described in section 5(b)(6) of this chapter.

3 (h) A tax rate imposed under subsection (g) may not be imposed for
4 a time greater than is necessary to:

5 (1) pay the costs of financing facilities; or

6 (2) assist a person with whom the board has contracted to finance
7 facilities;

8 described in section 5(b)(6) of this chapter.

9 (i) The county fiscal body may not take action to rescind the
10 additional tax imposed under subsection (g) if:

11 (1) the principal of or interest on any bonds;

12 (2) the lease rentals due under any leases; or

13 (3) any other obligation;

14 remains unpaid.

15 SECTION 13. IC 6-9-10.5-6, AS AMENDED BY THE
16 TECHNICAL CORRECTIONS BILL OF THE 2024 GENERAL
17 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
18 JULY 1, 2024]: Sec. 6. (a) The fiscal body of a county may levy a tax
19 on every person engaged in the business of renting or furnishing,
20 **except as provided in IC 6-9-29-1.7**, for periods of less than thirty
21 (30) days, any room or rooms, lodgings, or accommodations in any:

22 (1) hotel;

23 (2) motel;

24 (3) inn;

25 (4) tourist cabin;

26 (5) campground space; or

27 (6) resort;

28 in White County in which lodging is regularly furnished for
29 consideration.

30 (b) The tax may not exceed the rate of five percent (5%) on the
31 gross retail income derived from lodging income only and is in addition
32 to the state gross retail tax imposed under IC 6-2.5.

33 (c) The county fiscal body may adopt an ordinance to require that
34 the tax shall be paid monthly to the county treasurer. If such an
35 ordinance is adopted, the tax shall be paid to the county treasurer not
36 more than twenty (20) days after the end of the month the tax is
37 collected. If such an ordinance is not adopted, the tax shall be imposed,
38 paid, and collected in exactly the same manner as the state gross retail
39 tax is imposed, paid, and collected under IC 6-2.5.

40 (d) All of the provisions of IC 6-2.5 relating to rights, duties,
41 liabilities, procedures, penalties, definitions, exemptions, and
42 administration are applicable to the imposition and administration of



1 the tax imposed under this section except to the extent those provisions
 2 are in conflict or inconsistent with the specific provisions of this
 3 chapter or the requirements of the county treasurer. If the tax is paid to
 4 the department of state revenue, the return to be filed for the payment
 5 of the tax under this section may be either a separate return or may be
 6 combined with the return filed for the payment of the state gross retail
 7 tax as the department of state revenue may, by rule, determine.

8 (e) If the tax is paid to the department of state revenue, the taxes the
 9 department of state revenue receives under this section during a month
 10 shall be paid, by the end of the next succeeding month, to the county
 11 treasurer upon warrants issued by the ~~auditor of state~~ **comptroller**.

12 SECTION 14. IC 6-9-11-6, AS AMENDED BY THE TECHNICAL
 13 CORRECTIONS BILL OF THE 2024 GENERAL ASSEMBLY, IS
 14 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]:
 15 Sec. 6. (a) The county council may levy a tax on every person engaged
 16 in the business of renting or furnishing, **except as provided in**
 17 **IC 6-9-29-1.7**, for periods of less than thirty (30) days, any room or
 18 rooms, lodgings, or accommodations in any commercial hotel, motel,
 19 inn, tourist camp, tourist cabin, university memorial union, or
 20 university residence hall, except state camping facilities, located in the
 21 county. The county council may impose the tax at a rate not to exceed
 22 eight percent (8%) on the gross income derived from lodging income
 23 only. The tax is in addition to the state gross retail tax imposed on those
 24 persons by IC 6-2.5. The tax does not apply to a retail transaction in
 25 which a student rents lodging in a university memorial union or
 26 residence hall while that student participates in a course of study for
 27 which the student receives college credit from a state university located
 28 in the county.

29 (b) The county fiscal body may adopt an ordinance to require that
 30 the tax shall be paid monthly to the county treasurer. If such an
 31 ordinance is adopted, the tax shall be paid to the county treasurer not
 32 more than twenty (20) days after the end of the month the tax is
 33 collected. If such an ordinance is not adopted, the tax shall be imposed,
 34 paid, and collected in exactly the same manner as the state gross retail
 35 tax is imposed, paid, and collected pursuant to IC 6-2.5.

36 (c) All of the provisions of IC 6-2.5 relating to rights, duties,
 37 liabilities, procedures, penalties, definitions, exemptions, and
 38 administration apply to the imposition and administration of the tax
 39 imposed under this section, except to the extent those provisions are in
 40 conflict or inconsistent with the specific provisions of this chapter or
 41 the requirements of the county treasurer. Specifically and not in
 42 limitation of the foregoing sentence, the terms "person" and "gross



1 income" shall have the same meaning in this section as they have in
 2 IC 6-2.5, except that "person" shall not include supported educational
 3 institutions. If the tax is paid to the department of state revenue, the
 4 returns to be filed for the payment of the tax under this section may be
 5 either a separate return or may be combined with the return filed for the
 6 payment of the state gross retail tax as the department of state revenue
 7 may by rule determine.

8 (d) If the tax is paid to the department of state revenue, the amounts
 9 received from the tax shall be paid quarterly by the treasurer of state to
 10 the county treasurer upon warrants issued by the ~~auditor~~ of state
 11 **comptroller**.

12 (e) **Except as provided in IC 6-9-29-1.7**, the tax imposed under
 13 subsection (a) does not apply to the renting or furnishing of rooms,
 14 lodgings, or accommodations to a person for a period of thirty (30)
 15 days or more.

16 SECTION 15. IC 6-9-14-6, AS AMENDED BY THE TECHNICAL
 17 CORRECTIONS BILL OF THE 2024 GENERAL ASSEMBLY, IS
 18 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]:
 19 Sec. 6. (a) The county council may levy a tax on every person engaged
 20 in the business of renting or furnishing, **except as provided in**
 21 **IC 6-9-29-1.7**, for periods of less than thirty (30) days, any room or
 22 rooms, lodgings or accommodations in any hotel, motel, inn,
 23 conference center, retreat center, or tourist cabin located in the county.
 24 However, the county council may not levy the tax on a person for
 25 engaging in the business of providing campsites within a state or
 26 federal park or forest. The tax may be imposed at any rate up to and
 27 including five percent (5%). The tax shall be imposed on the gross
 28 retail income derived from lodging income only and shall be in
 29 addition to the state gross retail tax imposed on those persons by
 30 IC 6-2.5.

31 (b) The county fiscal body may adopt an ordinance to require that
 32 the tax shall be paid monthly to the county treasurer. If such an
 33 ordinance is adopted, the tax shall be paid to the county treasurer not
 34 more than twenty (20) days after the end of the month the tax is
 35 collected. If such an ordinance is not adopted, the tax shall be imposed,
 36 paid and collected in exactly the same manner as the state gross retail
 37 tax is imposed, paid, and collected pursuant to IC 6-2.5.

38 (c) All of the provisions of IC 6-2.5 relating to rights, duties,
 39 liabilities, procedures, penalties, definitions, exemptions, and
 40 administration apply to the imposition and administration of the tax
 41 imposed under this section, except to the extent those provisions are in
 42 conflict or inconsistent with the specific provisions of this chapter or



1 the requirements of the county treasurer. Specifically and not in
 2 limitation of the foregoing sentence, the terms "person" and "gross
 3 retail income" shall have the same meaning in this section as they have
 4 in IC 6-2.5. If the tax is paid to the department of state revenue, the
 5 returns to be filed for the payment of the tax under this section may be
 6 either a separate return or may be combined with the return filed for the
 7 payment of the state gross retail tax as the department of state revenue
 8 may, by rule or regulation, determine.

9 (d) If the tax is paid to the department of state revenue, the amounts
 10 received from the tax shall be paid quarterly by the treasurer of state to
 11 the county treasurer upon warrants issued by the ~~auditor~~ of state
 12 **comptroller**.

13 (e) **Except as provided in IC 6-9-29-1.7**, the tax imposed under
 14 subsection (a) does not apply to the renting or furnishing of rooms,
 15 lodgings, or accommodations to a person for a period of thirty (30)
 16 days or more.

17 SECTION 16. IC 6-9-15-6, AS AMENDED BY THE TECHNICAL
 18 CORRECTIONS BILL OF THE 2024 GENERAL ASSEMBLY, IS
 19 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]:
 20 Sec. 6. (a) The county council may impose a tax on every person
 21 engaged in the business of renting or furnishing, **except as provided**
 22 **in IC 6-9-29-1.7**, for periods of less than thirty (30) days, any room or
 23 rooms, lodging, or accommodations in any hotel, motel, inn, tourist
 24 camp, or tourist cabin located in the county. However, the tax may not
 25 be imposed on the renting or furnishing of:

- 26 (1) campsites at a state or federal park or forest;
- 27 (2) **except as provided in IC 6-9-29-1.7**, rooms, lodgings, or
 28 accommodations to a person for a period of thirty (30) days or
 29 more; or
- 30 (3) any room, lodging, or accommodations in a university or
 31 college residence hall to a student participating in a course of
 32 study for which the student receives college credit from a college
 33 or university located in the county.

34 (b) The tax shall be imposed at the rate of four percent (4%) on the
 35 gross income derived from lodging income only. The county council
 36 may increase the tax rate to five percent (5%). The tax is in addition to
 37 the state gross retail tax imposed on such persons by IC 6-2.5.

38 (c) The county fiscal body may adopt an ordinance to require that
 39 the tax shall be paid monthly to the county treasurer. If such an
 40 ordinance is adopted, the tax shall be paid to the county treasurer not
 41 more than twenty (20) days after the end of the month the tax is
 42 collected. If such an ordinance is not adopted, the tax shall be imposed,



1 paid, and collected in exactly the same manner as the state gross retail
2 tax is imposed, paid, and collected pursuant to IC 6-2.5.

3 (d) All of the provisions of IC 6-2.5 relating to rights, duties,
4 liabilities, procedures, penalties, definitions, exemptions, and
5 administration shall be applicable to the imposition and administration
6 of the tax imposed by this section except to the extent such provisions
7 are in conflict or inconsistent with the specific provisions of this
8 chapter or the requirements of the county treasurer. Specifically and not
9 in limitation of the foregoing sentence, the terms "person" and "gross
10 retail income" have the same meaning in this section as they have in
11 IC 6-2.5, except that "person" does not include state supported
12 educational institutions.

13 (e) If the tax is paid to the department of state revenue, the returns
14 to be filed for the payment of the tax under this section may be either
15 a separate return or may be combined with the return filed for the
16 payment of the state gross retail tax, as the department of state revenue
17 may by rule determine.

18 (f) If the tax is paid to the department of state revenue, the amounts
19 received from such tax shall be paid quarterly by the treasurer of state
20 to the county treasurer upon warrants issued by the ~~auditor~~ of state
21 **comptroller**.

22 SECTION 17. IC 6-9-17-3, AS AMENDED BY P.L.175-2018,
23 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
24 JULY 1, 2024]: Sec. 3. (a) The county fiscal body may pass an
25 ordinance to levy a tax on every person engaged in the business of
26 renting or furnishing, **except as provided in IC 6-9-29-1.7**, for periods
27 of less than thirty (30) days, any rooms, lodgings, or accommodations
28 in any:

- 29 (1) hotel;
- 30 (2) motel;
- 31 (3) boat motel;
- 32 (4) inn;
- 33 (5) college or university memorial union;
- 34 (6) college or university residence hall or dormitory; or
- 35 (7) tourist cabin;

36 in the county.

37 (b) The tax does not apply to gross income received in a transaction
38 in which:

- 39 (1) a person rents a campsite at a state or federal park or forest;
- 40 (2) a student rents lodgings in a college or university residence
41 hall while that student participates in a course of study for which
42 the student receives college credit from a college or university



1 located in the county; or

2 (3) **except as provided in IC 6-9-29-1.7**, a person rents a room,
3 lodging, or accommodations for a period of thirty (30) days or
4 more.

5 (c) The tax shall be levied at the rate of five percent (5%) on the
6 gross retail income derived from lodging income only and is in addition
7 to the state gross retail tax imposed under IC 6-2.5.

8 (d) The tax shall be paid monthly to the county treasurer not more
9 than ten (10) days after the end of the month in which the tax is
10 collected. The provisions of IC 6-2.5 relating to rights, duties,
11 liabilities, procedures, penalties, exemptions, and definitions apply to
12 the imposition of the tax imposed by this section. The county treasurer
13 is responsible for administration of the tax. All provisions of IC 6-8.1
14 apply to the county treasurer with respect to the tax imposed by this
15 section in the same manner that they apply to the department of state
16 revenue with respect to listed taxes under IC 6-8.1-1-1.

17 SECTION 18. IC 6-9-18-3, AS AMENDED BY THE TECHNICAL
18 CORRECTIONS BILL OF THE 2024 GENERAL ASSEMBLY, IS
19 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]:
20 Sec. 3. (a) The fiscal body of a county may levy a tax on every person
21 engaged in the business of renting or furnishing, **except as provided**
22 **in IC 6-9-29-1.7**, for periods of less than thirty (30) days, any room or
23 rooms, lodgings, or accommodations in any:

- 24 (1) hotel;
- 25 (2) motel;
- 26 (3) boat motel;
- 27 (4) inn;
- 28 (5) college or university memorial union;
- 29 (6) college or university residence hall or dormitory; or
- 30 (7) tourist cabin;

31 located in the county.

32 (b) The tax does not apply to gross income received in a transaction
33 in which:

- 34 (1) a student rents lodgings in a college or university residence
35 hall while that student participates in a course of study for which
36 the student receives college credit from a college or university
37 located in the county; or
- 38 (2) **except as provided in IC 6-9-29-1.7**, a person rents a room,
39 lodging, or accommodations for a period of thirty (30) days or
40 more.

41 (c) The tax may not exceed:

- 42 (1) the rate of five percent (5%) in a county other than a county



- 1 subject to subdivision (2), (3), or (4);
 2 (2) after June 30, 2019, the rate of eight percent (8%) in Howard
 3 County;
 4 (3) after June 30, 2021, the rate of nine percent (9%) in Daviess
 5 County; or
 6 (4) after June 30, 2023, the rate of eight percent (8%) in Parke
 7 County.

8 The tax is imposed on the gross retail income derived from lodging
 9 income only and is in addition to the state gross retail tax imposed
 10 under IC 6-2.5.

11 (d) The county fiscal body may adopt an ordinance to require that
 12 the tax shall be paid monthly to the county treasurer. If such an
 13 ordinance is adopted, the tax shall be paid to the county treasurer not
 14 more than twenty (20) days after the end of the month the tax is
 15 collected. If such an ordinance is not adopted, the tax shall be imposed,
 16 paid, and collected in exactly the same manner as the state gross retail
 17 tax is imposed, paid, and collected under IC 6-2.5.

18 (e) All of the provisions of IC 6-2.5 relating to rights, duties,
 19 liabilities, procedures, penalties, definitions, exemptions, and
 20 administration are applicable to the imposition and administration of
 21 the tax imposed under this section except to the extent those provisions
 22 are in conflict or inconsistent with the specific provisions of this
 23 chapter or the requirements of the county treasurer. If the tax is paid to
 24 the department of state revenue, the return to be filed for the payment
 25 of the tax under this section may be either a separate return or may be
 26 combined with the return filed for the payment of the state gross retail
 27 tax as the department of state revenue may, by rule, determine.

28 (f) If the tax is paid to the department of state revenue, the amounts
 29 received from the tax imposed under this section shall be paid monthly
 30 by the treasurer of state to the county treasurer upon warrants issued by
 31 the ~~auditor of state~~ **comptroller**.

32 SECTION 19. IC 6-9-19-3, AS AMENDED BY THE TECHNICAL
 33 CORRECTIONS BILL OF THE 2024 GENERAL ASSEMBLY, IS
 34 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]:
 35 Sec. 3. (a) The fiscal body of a county may levy a tax on every person
 36 engaged in the business of renting or furnishing, **except as provided**
 37 **in IC 6-9-29-1.7**, for periods of less than thirty (30) days, any room or
 38 rooms, lodgings, or accommodations in any:

- 39 (1) hotel;
 40 (2) motel;
 41 (3) inn; or
 42 (4) tourist cabin;



1 that has thirty (30) or more rooms for rent and is located in the county.

2 (b) The tax does not apply to gross income received in a transaction
3 in which:

4 (1) a student rents lodgings in a college or university residence
5 hall while that student participates in a course of study for which
6 the student receives college credit from a college or university
7 located in the county; or

8 (2) **except as provided in IC 6-9-29-1.7**, a person rents a room,
9 lodging, or accommodations for a period of thirty (30) days or
10 more.

11 (c) The tax may not exceed the rate of five percent (5%) on the gross
12 retail income derived from lodging income only and is in addition to
13 the state gross retail tax imposed under IC 6-2.5.

14 (d) The county fiscal body may adopt an ordinance to require that
15 the tax shall be paid monthly to the county treasurer. If such an
16 ordinance is adopted, the tax shall be paid to the county treasurer not
17 more than twenty (20) days after the end of the month the tax is
18 collected. If such an ordinance is not adopted, the tax shall be imposed,
19 paid, and collected in exactly the same manner as the state gross retail
20 tax is imposed, paid, and collected under IC 6-2.5.

21 (e) All of the provisions of IC 6-2.5 relating to rights, duties,
22 liabilities, procedures, penalties, definitions, exemptions, and
23 administration are applicable to the imposition and administration of
24 the tax imposed under this section except to the extent those provisions
25 are in conflict or inconsistent with the specific provisions of this
26 chapter or the requirements of the county treasurer. If the tax is paid to
27 the department of state revenue, the return to be filed for the payment
28 of the tax under this section may be either a separate return or may be
29 combined with the return filed for the payment of the state gross retail
30 tax as the department of state revenue may, by rule, determine.

31 (f) If the tax is paid to the department of state revenue, the taxes the
32 department of state revenue receives under this section during a month
33 shall be paid, by the end of the next succeeding month, to the county
34 treasurer upon warrants issued by the ~~auditor of state~~ **comptroller**.

35 SECTION 20. IC 6-9-29-1.2, AS ADDED BY P.L.108-2019,
36 SECTION 140, IS AMENDED TO READ AS FOLLOWS
37 [EFFECTIVE JULY 1, 2024]: Sec. 1.2. (a) Except as provided in
38 subsection (b) **and section 1.7 of this chapter**, an innkeeper's tax
39 imposed under this article applies, in addition to any other place
40 explicitly specified in a statute under this article, to rooms, lodgings, or
41 other accommodations in a house, condominium, or apartment that are
42 furnished for consideration for less than thirty (30) days.



1 (b) The exemption provided by IC 6-2.5-5-53(a) from the state gross
 2 retail tax also applies to innkeeper's taxes imposed under subsection
 3 (a).

4 (c) This subsection is intended as notice to an owner in subsection
 5 (a). The state gross retail tax imposed under IC 6-2.5-4-4 may also
 6 apply to transactions described in subsection (a) in which an owner is
 7 required to collect and remit innkeeper's taxes under an applicable
 8 innkeeper's tax statute in this article.

9 SECTION 21. IC 6-9-29-1.7 IS ADDED TO THE INDIANA CODE
 10 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 11 1, 2024]: **Sec. 1.7. (a) A county fiscal body may adopt an ordinance
 12 to extend the duration for which an innkeeper's tax is imposed on
 13 a person engaged in the business of renting or furnishing any
 14 rooms, lodging, or accommodations, including a marketplace
 15 facilitator under section 6 of this chapter, for a period of more than
 16 thirty (30) days but not more than one (1) year.**

17 (b) If the county fiscal body adopts an ordinance to extend the
 18 duration for which an innkeeper's tax is imposed under subsection
 19 (a), the county fiscal body shall:

20 (1) specify the effective date of the ordinance to provide that
 21 the ordinance takes effect:

22 (A) at least thirty (30) days after the adoption of the
 23 ordinance; and

24 (B) on the first day of a month; and

25 (2) immediately send a certified copy of the ordinance to the
 26 commissioner of the department of state revenue.

27 **The extension of the duration for which an innkeeper's tax may be
 28 imposed in an ordinance adopted under this section continues in
 29 effect unless the extension is rescinded.**

30 (c) If the county fiscal body does not immediately send a
 31 certified copy of the ordinance to the commissioner of the
 32 department of state revenue as required under subsection (b), the
 33 department of state revenue shall treat an extension of the duration
 34 under this section for which an innkeeper's tax is imposed as
 35 having been adopted on the later of:

36 (1) the first day of the month that is not less than thirty (30)
 37 days after the ordinance is sent to the department of state
 38 revenue; or

39 (2) on the effective date specified in the ordinance.

40 **The department of state revenue shall collect the tax imposed on
 41 the days subject to an ordinance adopted under this section unless
 42 the extension exceeds the maximum period allowable under this**



1 section.

2 (d) If an ordinance does not specify an effective date, the
3 ordinance shall be considered effective on the earliest date
4 allowable under this section.

5 (e) A county fiscal body may renew an ordinance that was
6 previously adopted under this section for a period allowed by
7 subsection (a). The renewal of a previously adopted ordinance
8 must comply with this section in the same manner as the previously
9 adopted ordinance.

10 SECTION 22. IC 6-9-32-3, AS AMENDED BY THE TECHNICAL
11 CORRECTIONS BILL OF THE 2024 GENERAL ASSEMBLY, IS
12 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]:
13 Sec. 3. (a) The fiscal body of a county may levy a tax on every person
14 engaged in the business of renting or furnishing, **except as provided**
15 **in IC 6-9-29-1.7**, for periods of less than thirty (30) days, any room or
16 rooms, lodgings, or accommodations in any:

- 17 (1) hotel;
- 18 (2) motel;
- 19 (3) boat motel;
- 20 (4) inn; or
- 21 (5) tourist cabin;

22 located in the county.

23 (b) **Except as provided in IC 6-9-29-1.7**, the tax does not apply to
24 gross income received in a transaction in which a person rents a room,
25 lodging, or accommodations for a period of thirty (30) days or more.

26 (c) The tax may not exceed the rate of five percent (5%) on the gross
27 retail income derived from lodging income only and is in addition to
28 the state gross retail tax imposed under IC 6-2.5.

29 (d) The county fiscal body may adopt an ordinance to require that
30 the tax shall be paid monthly to the county treasurer. If such an
31 ordinance is adopted, the tax shall be paid to the county treasurer not
32 more than twenty (20) days after the end of the month the tax is
33 collected. If such an ordinance is not adopted, the tax shall be imposed,
34 paid, and collected in exactly the same manner as the state gross retail
35 tax is imposed, paid, and collected under IC 6-2.5.

36 (e) All of the provisions of IC 6-2.5 relating to rights, duties,
37 liabilities, procedures, penalties, definitions, exemptions, and
38 administration are applicable to the imposition and administration of
39 the tax imposed under this section except to the extent those provisions
40 are in conflict or inconsistent with the specific provisions of this
41 chapter or the requirements of the county treasurer. If the tax is paid to
42 the department of state revenue, the return to be filed for the payment



1 of the tax under this section may be either a separate return or may be
 2 combined with the return filed for the payment of the state gross retail
 3 tax as the department of state revenue may, by rule, determine.

4 (f) If the tax is paid to the department of state revenue, the amounts
 5 received from the tax imposed under this section shall be paid monthly
 6 by the treasurer of state to the county treasurer upon warrants issued by
 7 the ~~auditor of state~~ **comptroller**.

8 SECTION 23. IC 6-9-37-3, AS AMENDED BY THE TECHNICAL
 9 CORRECTIONS BILL OF THE 2024 GENERAL ASSEMBLY, IS
 10 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]:
 11 Sec. 3. (a) The fiscal body of a county may levy a tax on every person
 12 engaged in the business of renting or furnishing, **except as provided**
 13 **in IC 6-9-29-1.7**, for periods of less than thirty (30) days, any room or
 14 rooms, lodgings, or accommodations in any:

- 15 (1) hotel;
- 16 (2) motel;
- 17 (3) boat motel;
- 18 (4) inn;
- 19 (5) college or university memorial union;
- 20 (6) college or university residence hall or dormitory; or
- 21 (7) tourist cabin;

22 located in the county.

23 (b) The tax does not apply to gross income received in a transaction
 24 in which:

- 25 (1) a student rents lodgings in a college or university residence
 26 hall while that student participates in a course of study for which
 27 the student receives college credit from a college or university
 28 located in the county; or
- 29 (2) **except as provided in IC 6-9-29-1.7**, a person rents a room,
 30 lodging, or accommodations for a period of thirty (30) days or
 31 more.

32 (c) The tax may not exceed the rate of eight percent (8%) on the
 33 gross retail income derived from lodging income only and is in addition
 34 to the state gross retail tax imposed under IC 6-2.5.

35 (d) The county fiscal body may adopt an ordinance to require that
 36 the tax shall be paid monthly to the county treasurer. If such an
 37 ordinance is adopted, the tax shall be paid to the county treasurer not
 38 more than twenty (20) days after the end of the month the tax is
 39 collected. If such an ordinance is not adopted, the tax shall be imposed,
 40 paid, and collected in exactly the same manner as the state gross retail
 41 tax is imposed, paid, and collected under IC 6-2.5.

42 (e) All of the provisions of IC 6-2.5 relating to rights, duties,



1 liabilities, procedures, penalties, definitions, exemptions, and
 2 administration are applicable to the imposition and administration of
 3 the tax imposed under this section except to the extent those provisions
 4 are in conflict or inconsistent with the specific provisions of this
 5 chapter or the requirements of the county treasurer. If the tax is paid to
 6 the department of state revenue, the return to be filed for the payment
 7 of the tax under this section may be either a separate return or may be
 8 combined with the return filed for the payment of the state gross retail
 9 tax as the department of state revenue may, by rule, determine.

10 (f) If the tax is paid to the department of state revenue, the amounts
 11 received from the tax imposed under this section shall be paid monthly
 12 by the treasurer of state to the county treasurer upon warrants issued by
 13 the ~~auditor~~ of state **comptroller**.

14 SECTION 24. IC 6-9-45.6-4, AS ADDED BY P.L.255-2015,
 15 SECTION 62, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JULY 1, 2024]: Sec. 4. (a) A supplemental innkeeper's tax is levied on
 17 every person or entity engaged in the business of renting or furnishing,
 18 **except as provided in IC 6-9-29-1.7**, for periods of less than thirty
 19 (30) days, any room or rooms, lodgings, or accommodations in any
 20 historic hotel.

21 (b) The tax is imposed at the rate of two percent (2%) on the gross
 22 retail income derived after June 30, 2015, from lodging income only
 23 and is in addition to the state gross retail tax imposed under IC 6-2.5.
 24 The tax shall be imposed, paid, and collected in exactly the same
 25 manner as the state gross retail tax is imposed, paid, and collected
 26 under IC 6-2.5.

27 (c) All the provisions of IC 6-2.5 relating to rights, duties, liabilities,
 28 procedures, penalties, definitions, exemptions, and administration are
 29 applicable to the imposition and administration of the tax imposed
 30 under this section except to the extent those provisions are in conflict
 31 or inconsistent with the specific provisions of this chapter. The return
 32 to be filed for the payment of the tax under this section may be either
 33 a separate return or may be combined with the return filed for the
 34 payment of the state gross retail tax as the department of state revenue
 35 may determine.

36 SECTION 25. IC 6-9-45.6-6, AS ADDED BY P.L.255-2015,
 37 SECTION 62, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2024]: Sec. 6. (a) As used in this section, "another innkeeper's
 39 tax" refers to an excise tax imposed under any law other than this
 40 chapter and levied in all of or any part of Orange County on persons or
 41 entities engaged in the business of renting or furnishing, **except as**
 42 **provided in IC 6-9-29-1.7**, for periods of less than thirty (30) days, any



1 room or rooms, lodgings, or accommodations.

2 (b) Notwithstanding any other law, if the tax rate at which another
3 innkeeper's tax is imposed is increased after December 31, 2014, above
4 the rate in effect on January 1, 2015, the additional tax rate does not
5 apply to transactions described in section 4 of this chapter.

6 SECTION 26. IC 6-9-53-3, AS ADDED BY P.L.290-2019,
7 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
8 JULY 1, 2024]: Sec. 3. (a) The fiscal body of the county may levy a tax
9 on every person engaged in the business of renting or furnishing,
10 **except as provided in IC 6-9-29-1.7**, for periods of less than thirty
11 (30) days, any room or rooms, lodgings, or accommodations in any:

- 12 (1) hotel;
- 13 (2) motel;
- 14 (3) boat motel;
- 15 (4) inn;
- 16 (5) college or university memorial union;
- 17 (6) college or university residence hall or dormitory; or
- 18 (7) tourist cabin;

19 located in the county.

20 (b) The tax does not apply to gross income received in a transaction
21 in which:

- 22 (1) a student rents lodgings in a college or university residence
23 hall while that student participates in a course of study for which
24 the student receives college credit from a college or university
25 located in the county; or
- 26 (2) **except as provided in IC 6-9-29-1.7**, a person rents a room,
27 lodging, or accommodations for a period of thirty (30) days or
28 more.

29 (c) Subject to subsection (d), the tax may not exceed the rate of six
30 percent (6%) on the gross retail income derived from lodging income
31 only and is in addition to the state gross retail tax imposed under
32 IC 6-2.5.

33 (d) Notwithstanding subsection (c), the tax rate imposed by the
34 fiscal body of Knox County under this chapter may not exceed five
35 percent (5%) if either of the following apply:

- 36 (1) The Grouseland Foundation, Inc., is dissolved.
- 37 (2) Tours of the territorial mansion and presidential site of
38 William Henry Harrison are no longer provided.

39 (e) The tax shall be imposed, paid, and collected in the same manner
40 as the state gross retail tax is imposed, paid, and collected under
41 IC 6-2.5.

42 SECTION 27. IC 6-9-56-3, AS ADDED BY P.L.236-2023,



1 SECTION 121, IS AMENDED TO READ AS FOLLOWS
2 [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) The fiscal body of the county
3 may impose a tax on every person engaged in the business of renting
4 or furnishing, **except as provided in IC 6-9-29-1.7**, for periods of less
5 than thirty (30) days, any room or rooms, lodgings, or accommodations
6 in any:

- 7 (1) hotel;
- 8 (2) motel;
- 9 (3) boat motel;
- 10 (4) inn;
- 11 (5) college or university memorial union;
- 12 (6) college or university residence hall or dormitory; or
- 13 (7) tourist cabin;

14 located in the county.

15 (b) The tax does not apply to gross income received in a transaction
16 in which:

- 17 (1) a student rents lodgings in a college or university residence
18 hall while that student participates in a course of study for which
19 the student receives college credit from a college or university
20 located in the county; or
- 21 (2) **except as provided in IC 6-9-29-1.7**, a person rents a room,
22 lodging, or accommodations for a period of thirty (30) days or
23 more.

24 (c) The following apply to the tax rate imposed under this section:

- 25 (1) Before July 1, 2023, the tax may not exceed the rate of five
26 percent (5%) on the gross retail income derived from lodging
27 income only and is in addition to the state gross retail tax imposed
28 under IC 6-2.5.
- 29 (2) After June 30, 2023, the tax may not exceed the rate of eight
30 percent (8%) on the gross retail income derived from lodging
31 income only and is in addition to the state gross retail tax imposed
32 under IC 6-2.5.

33 (d) The county fiscal body may adopt an ordinance to require that
34 the tax shall be paid monthly to the county treasurer. If such an
35 ordinance is adopted, the tax shall be paid to the county treasurer not
36 more than twenty (20) days after the end of the month the tax is
37 collected. If such an ordinance is not adopted, the tax shall be imposed,
38 paid, and collected in exactly the same manner as the state gross retail
39 tax is imposed, paid, and collected under IC 6-2.5.

40 (e) All of the provisions of IC 6-2.5 relating to rights, duties,
41 liabilities, procedures, penalties, definitions, exemptions, and
42 administration are applicable to the imposition and administration of



1 the tax imposed under this section except to the extent those provisions
2 are in conflict or inconsistent with the specific provisions of this
3 chapter or the requirements of the county treasurer. If the tax is paid to
4 the department of state revenue, the return to be filed for the payment
5 of the tax under this section may be either a separate return or may be
6 combined with the return filed for the payment of the state gross retail
7 tax as the department of state revenue may, by rule, determine.

