



Reprinted  
March 6, 2018

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# ENGROSSED HOUSE BILL No. 1056

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DIGEST OF HB 1056 (Updated March 5, 2018 3:34 pm - DI 120)

**Citations Affected:** IC 6-9.

**Synopsis:** Innkeepers' taxes and food and beverage taxes. Provides that a member appointed to a convention and tourism commission under the uniform innkeeper's tax statute who is required to be: (1) engaged in a convention, visitor, or tourism business; or (2) involved in or promoting conventions, visitors, or tourism; need not be a resident of the county if the member is an owner or an executive level employee of a convention, visitor, or tourism business that is located within the county. Provides that such a member must be a resident of Indiana. Repeals the requirement in the uniform innkeeper's tax statute that no more than a simple majority of the members of a convention and tourism commission may be affiliated with the same political party. Requires the department of state revenue (department) to provide each commission with summary data of the amount of the innkeeper's tax collections to the county. Provides that, in the case of a county that has adopted an ordinance requiring the payment of the innkeeper's tax to  
(Continued next page)

**Effective:** Upon passage; July 1, 2018.

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**Ober, GiaQuinta, Karickhoff**  
(SENATE SPONSORS — MESSMER, FORD, RANDOLPH LONNIE M)

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January 3, 2018, read first time and referred to Committee on Ways and Means.  
January 29, 2018, amended, reported — Do Pass.  
January 31, 2018, read second time, ordered engrossed. Engrossed.  
February 5, 2018, read third time, passed. Yeas 87, nays 5.

SENATE ACTION

February 7, 2018, read first time and referred to Committee on Tax and Fiscal Policy.  
March 1, 2018, amended, reported favorably — Do Pass.  
March 5, 2018, read second time, amended, ordered engrossed.

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EH 1056—LS 6511/DI 120



Digest Continued

the county treasurer instead of the department: (1) the county treasurer is required to annually report to the department the amount of innkeeper's tax collected in the county in the preceding calendar year; and (2) the department is required to provide summary data of the total amount of the county's innkeeper's tax collected in the preceding calendar year to the commission established for that county. Authorizes Vigo County to adopt a county food and beverage tax (tax). Provides that the tax rate may not exceed 1%. Specifies that the revenue from the tax shall be distributed to the capital improvement board and may be used by the board only for the acquisition, construction, improvement, maintenance, or financing of the following: (1) A convention center. (2) A facility that is used or will be used principally for convention or tourism related events or the arts. (3) Wayfinding improvements. Requires the construction or improvements to be made after June 30, 2018. (4) To pay the principal and interest on bonds issued to finance one of these purposes. Specifies that the tax expires December 31, 2043. Makes conforming changes.

**EH 1056—LS 6511/DI 120**



Reprinted  
March 6, 2018

Second Regular Session of the 120th General Assembly (2018)

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 2017 Regular Session of the General Assembly.

## ENGROSSED HOUSE BILL No. 1056

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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.119-2012,  
2 SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2018]: Sec. 5. (a) In a county having a population of more  
4 than two hundred fifty thousand (250,000) but less than two hundred  
5 seventy thousand (270,000), there shall be levied each year a tax on  
6 every person engaged in the business of renting or furnishing, for  
7 periods of less than thirty (30) days, any room or rooms, lodgings, or  
8 accommodations in any commercial hotel, motel, inn, tourist camp, or  
9 tourist cabin. Such tax shall be at the rate of six percent (6%) on the  
10 gross income derived from lodging income only and shall be in  
11 addition to the state gross retail tax imposed on such persons by  
12 IC 6-2.5. The tax shall ~~be reported on forms approved by the county~~  
13 ~~treasurer, and shall~~ be paid quarterly to the county treasurer not more  
14 than twenty (20) days after the end of the quarter in which the tax is  
15 collected. All provisions of IC 6-2.5 relating to rights, duties, liabilities,  
16 procedures, penalties, exemptions, and definitions apply to the  
17 imposition of the tax imposed by this section except as otherwise

**EH 1056—LS 6511/DI 120**



1 provided by this chapter, and except that the county treasurer, and not  
2 the department of state revenue, is responsible for administration of the  
3 tax. All provisions of IC 6-8.1 apply to the county treasurer with  
4 respect to the tax imposed by this section in the same manner that they  
5 apply to the department of state revenue with respect to the other listed  
6 taxes under IC 6-8.1-1-1.

7 (b) The tax imposed under subsection (a) does not apply to the  
8 renting or furnishing of rooms, lodgings, or accommodations to a  
9 person for a period of thirty (30) days or more.

10 SECTION 2. IC 6-9-2-1, AS AMENDED BY P.L.172-2011,  
11 SECTION 90, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
12 JULY 1, 2018]: Sec. 1. (a) A county having a population of more than  
13 four hundred thousand (400,000) but less than seven hundred thousand  
14 (700,000) that establishes a medical center development agency  
15 pursuant to IC 16-23.5-2 may levy each year a tax on every person  
16 engaged in the business of renting or furnishing, for periods of less than  
17 thirty (30) days by the same party in the same room, any room or  
18 rooms, lodgings, or accommodations, in any hotel, motel, inn, tourist  
19 camp, tourist cabin, or any other place in which rooms, lodgings, or  
20 accommodations are regularly furnished for a consideration.

21 (b) Such tax shall be at a rate of five percent (5%) on the gross retail  
22 income derived therefrom and is in addition to the state gross retail tax  
23 imposed on the retail transaction.

24 (c) The county fiscal body may adopt an ordinance to require that  
25 ~~the tax be reported on forms approved by the county treasurer and that~~  
26 the tax shall be paid monthly to the county treasurer. If such an  
27 ordinance is adopted. The tax shall be paid to the county treasurer not  
28 more than twenty (20) days after the end of the month the tax is  
29 collected. If such an ordinance is not adopted, the tax shall be imposed,  
30 paid, and collected in exactly the same manner as the state gross retail  
31 tax is imposed, paid, and collected.

32 (d) All of the provisions of the state gross retail tax (IC 6-2.5)  
33 relating to rights, duties, liabilities, procedures, penalties, definitions,  
34 exemptions, and administration shall be applicable to the imposition  
35 and administration of the tax imposed by this section except to the  
36 extent such provisions are in conflict or inconsistent with the specific  
37 provisions of this chapter or the requirements of the county treasurer.  
38 Specifically and not in limitation of the foregoing sentence, the terms  
39 "person" and "gross retail income" shall have the same meaning in this  
40 section as they have in the state gross retail tax (IC 6-2.5). If the tax is  
41 paid to the department of state revenue, the returns to be filed for the  
42 payment of the tax under this section may be either a separate return or



1 may be combined with the return filed for the payment of the state  
2 gross retail tax as the department of state revenue may, by rule,  
3 determine.

4 (e) If the tax is paid to the department of state revenue, the amounts  
5 received from the tax shall be paid by the end of the next succeeding  
6 month by the treasurer of state to the county treasurer upon warrants  
7 issued by the auditor of state. The county treasurer shall deposit the  
8 revenue received under this chapter as provided in section 2 of this  
9 chapter.

10 SECTION 3. IC 6-9-2.5-6, AS AMENDED BY P.L.224-2007,  
11 SECTION 93, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
12 JULY 1, 2018]: Sec. 6. (a) The county council may levy tax on every  
13 person engaged in the business of renting or furnishing, for periods of  
14 less than thirty (30) days, any room or rooms, lodgings, or  
15 accommodations in any commercial hotel, motel, inn, tourist camp, or  
16 tourist cabin located in a county described in section 1 of this chapter.  
17 Such tax shall not exceed the rate of eight percent (8%) on the gross  
18 income derived from lodging income only and shall be in addition to  
19 the state gross retail tax imposed on such persons by IC 6-2.5.

20 (b) The county fiscal body may adopt an ordinance to require that  
21 ~~the tax be reported on forms approved by the county treasurer and that~~  
22 the tax shall be paid monthly to the county treasurer. If such an  
23 ordinance is adopted, the tax shall be paid to the county treasurer not  
24 more than twenty (20) days after the end of the month the tax is  
25 collected. If such an ordinance is not adopted, the tax shall be imposed,  
26 paid, and collected in exactly the same manner as the state gross retail  
27 tax is imposed, paid, and collected pursuant to IC 6-2.5.

28 (c) All of the provisions of IC 6-2.5 relating to rights, duties,  
29 liabilities, procedures, penalties, definitions, exemptions, and  
30 administration shall be applicable to the imposition and administration  
31 of the tax imposed by this section except to the extent such provisions  
32 are in conflict or inconsistent with the specific provisions of this  
33 chapter or the requirements of the county treasurer. Specifically and not  
34 in limitation of the foregoing sentence, the terms "person" and "gross  
35 income" shall have the same meaning in this section as they have in  
36 IC 6-2.5. If the tax is paid to the department of state revenue, the  
37 returns to be filed for the payment of the tax under this section may be  
38 either a separate return or may be combined with the return filed for the  
39 payment of the state gross retail tax as the department of state revenue  
40 may, by rule or regulation, determine.

41 (d) If the tax is paid to the department of state revenue, the amounts  
42 received from such tax shall be paid quarterly by the treasurer of state



1 to the county treasurer upon warrants issued by the auditor of state.

2 (e) The tax imposed under subsection (a) does not apply to the  
3 renting or furnishing of rooms, lodgings, or accommodations to a  
4 person for a period of thirty (30) days or more.

5 SECTION 4. IC 6-9-3-4 IS AMENDED TO READ AS FOLLOWS  
6 [EFFECTIVE JULY 1, 2018]: Sec. 4. (a) In counties to which this  
7 chapter applies, there shall be levied each year a tax on every person  
8 engaged in the business of renting or furnishing, for periods of less than  
9 thirty (30) days, any room or rooms or lodgings or accommodations in  
10 any commercial hotel, motel, inn, tourist camp, or tourist cabin.  
11 However, this tax 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 (b) Such tax shall be at the rate of four percent (4%) on the gross  
15 retail income derived from lodging income only and shall be in  
16 addition to the state gross retail tax imposed on such persons by  
17 IC 6-2.5.

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

26 (d) All of the provisions of IC 6-2.5 relating to rights, duties,  
27 liabilities, procedures, penalties, definitions, exemptions, and  
28 administration shall be applicable to the imposition and administration  
29 of the tax imposed by this section except to the extent such provisions  
30 are in conflict or inconsistent with the specific provisions of this  
31 chapter or the requirements of the county treasurer. Specifically, and  
32 not in limitation of the foregoing sentence, the terms "person" and  
33 "gross retail income" shall have the same meaning in this section as  
34 they have in IC 6-2.5.

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

40 (f) If the tax is paid to the department of state revenue, the amounts  
41 received from such tax shall be paid monthly by the treasurer of state  
42 to the county treasurer upon warrants issued by the auditor of state.



1 SECTION 5. IC 6-9-4-6 IS AMENDED TO READ AS FOLLOWS  
2 [EFFECTIVE JULY 1, 2018]: Sec. 6. (a) The county council may levy  
3 a tax on every person engaged in the business of renting or furnishing,  
4 for periods of less than thirty (30) days, any room or rooms, lodgings,  
5 or accommodations in any commercial hotel, motel, inn, tourist cabin,  
6 university memorial union, or university residence hall, except state  
7 camping facilities, located in the county. The tax shall be imposed at  
8 the rate of at least three percent (3%) but not more than five percent  
9 (5%) on the gross income derived from lodging income only and shall  
10 be in addition to the state gross retail tax imposed on those persons by  
11 IC 6-2.5. The tax does not apply to a retail transaction in which a  
12 student rents lodging in a university memorial union or residence hall  
13 while that student participates in a course of study for which the  
14 student receives college credit from a state university located in the  
15 county.

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

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

38 (d) If the tax is paid to the department of state revenue, the amounts  
39 received from the tax shall be paid quarterly by the treasurer of state to  
40 the county treasurer upon warrants issued by the auditor of state.

41 (e) The tax imposed under subsection (a) does not apply to the  
42 renting or furnishing of rooms, lodgings, or accommodations to a



1 person for a period of thirty (30) days or more.

2 SECTION 6. IC 6-9-6-6 IS AMENDED TO READ AS FOLLOWS  
 3 [EFFECTIVE JULY 1, 2018]: Sec. 6. (a) In any county to which this  
 4 chapter applies, there is levied a tax on every person engaged in the  
 5 business of renting or furnishing, for periods of less than thirty (30)  
 6 days, any room or rooms, lodgings or accommodations in any  
 7 commercial hotel, motel, boat motel, inn, tourist camp, or tourist cabin,  
 8 except state camping facilities, located in the county. The tax shall be  
 9 imposed at a rate of five percent (5%) on the gross income derived  
 10 from lodging income only and shall be in addition to the state gross  
 11 retail tax imposed on those persons by IC 6-2.5.

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

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

32 (d) If the tax is paid to the department of state revenue, all amounts  
 33 received by the state department of revenue from the tax during a  
 34 month shall be paid to the county treasurer on or before the last day of  
 35 the next succeeding month. All amounts received from the tax shall be  
 36 paid by the treasurer of state to the county treasurer upon warrants  
 37 issued by the auditor of state.

38 (e) The tax imposed under subsection (a) does not apply to the  
 39 renting or furnishing of rooms, lodgings, or accommodations to a  
 40 person for a period of thirty (30) days or more.

41 SECTION 7. IC 6-9-7-6, AS AMENDED BY P.L.214-2005,  
 42 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

**EH 1056—LS 6511/DI 120**





1 JULY 1, 2018]; Sec. 6. (a) The county council may levy a tax on every  
 2 person engaged in the business of renting or furnishing, for periods of  
 3 less than thirty (30) days, any room or rooms, lodgings, or  
 4 accommodations in any commercial hotel, motel, inn, university  
 5 memorial union, university residence hall, tourist camp, or tourist cabin  
 6 located in a county described in section 1 of this chapter. The county  
 7 treasurer shall allocate and distribute the tax revenues as provided in  
 8 sections 7 and 9 of this chapter.

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

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

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

18 (2) a person rents a room, lodging, or accommodations for a  
 19 period of thirty (30) days or more.

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

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

38 (f) If the tax is paid to the department of state revenue, the amounts  
 39 received from the tax imposed under this section shall be paid quarterly  
 40 by the treasurer of state to the county treasurer upon warrants issued by  
 41 the auditor of state.

42 SECTION 8. IC 6-9-8-2 IS AMENDED TO READ AS FOLLOWS

**EH 1056—LS 6511/DI 120**



1 [EFFECTIVE JULY 1, 2018]: Sec. 2. (a) Each year a tax shall be  
 2 levied on every person engaged in the business of renting or furnishing,  
 3 for periods of less than thirty (30) days, any lodgings in any hotel,  
 4 motel, inn, tourist camp, tourist cabin, or any other place in which  
 5 lodgings are regularly furnished for a consideration.

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

25 (d) 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 determine by rule.

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

34 SECTION 9. IC 6-9-9-2 IS AMENDED TO READ AS FOLLOWS  
 35 [EFFECTIVE JULY 1, 2018]: Sec. 2. (a) Each year a tax shall be  
 36 levied on every person engaged in the business of renting or furnishing,  
 37 for periods of less than thirty (30) days, any lodgings in any hotel,  
 38 motel, inn, tourist camp, tourist cabin, or any other place in which  
 39 lodgings are regularly furnished for a consideration.

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

42 (c) The county fiscal body may adopt an ordinance to require that



1 the tax be reported on forms approved by the county treasurer and that  
 2 the tax shall be paid monthly to the county treasurer. If such an  
 3 ordinance is adopted, the tax shall be paid to the county treasurer not  
 4 more than twenty (20) days after the end of the month the tax is  
 5 collected. If such an ordinance is not adopted, the tax shall be imposed,  
 6 paid, and collected in exactly the same manner as the state gross retail  
 7 tax is imposed, paid, and collected under IC 6-2.5.

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

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

21 (f) If the tax is paid to the department of state revenue, the amounts  
 22 received from such tax shall be paid monthly by the treasurer of state  
 23 to the treasurer of the capital improvement board of managers of the  
 24 county upon warrants issued by the auditor of state.

25 SECTION 10. IC 6-9-10-6 IS AMENDED TO READ AS  
 26 FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 6. (a) There is imposed  
 27 a tax on every person engaged in the business of renting or furnishing,  
 28 for periods of less than thirty (30) days, any room or rooms, lodging, or  
 29 accommodations in any hotel, motel, inn, university residence hall,  
 30 tourist camp, or tourist cabin located in the county. However, the tax  
 31 is not imposed on the renting or furnishing of rooms, lodgings, or  
 32 accommodations to a person for a period of thirty (30) days or more, or  
 33 on the renting or furnishing of any room, lodging, or accommodations  
 34 in a university or college residence hall to a student participating in a  
 35 course of study for which the student receives college credit from a  
 36 college or university located in the county.

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

42 (c) The county fiscal body may adopt an ordinance to require that



1 the tax be reported on forms approved by the county treasurer and that  
 2 the tax shall be paid monthly to the county treasurer. If such an  
 3 ordinance is adopted, the tax shall be paid to the county treasurer not  
 4 more than twenty (20) days after the end of the month the tax is  
 5 collected. If such an ordinance is not adopted, the tax shall be imposed,  
 6 paid, and collected in exactly the same manner as the state gross retail  
 7 tax is imposed, paid, and collected pursuant to IC 6-2.5.

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

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

23 (f) If the tax is paid to the department of state revenue, the amounts  
 24 received from such tax shall be paid quarterly by the treasurer of state  
 25 to the county treasurer upon warrants issued by the auditor of state.

26 (g) In addition to the rates authorized in subsection (b), the county  
 27 fiscal body may adopt an ordinance to increase the tax by an additional  
 28 rate of one percent (1%) on the gross income derived from lodging  
 29 income, up to a maximum rate of six percent (6%), only to provide  
 30 funds for the purposes described in section 5(b)(6) of this chapter.

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

- 33 (1) pay the costs of financing facilities; or
- 34 (2) assist a person with whom the board has contracted to finance  
 35 facilities;

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

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

- 39 (1) the principal of or interest on any bonds;
- 40 (2) the lease rentals due under any leases; or
- 41 (3) any other obligation;

42 remains unpaid.



1 SECTION 11. IC 6-9-10.5-6, AS AMENDED BY P.L.172-2011,  
 2 SECTION 102, IS AMENDED TO READ AS FOLLOWS  
 3 [EFFECTIVE JULY 1, 2018]: Sec. 6. (a) The fiscal body of a county  
 4 may levy a tax on every person engaged in the business of renting or  
 5 furnishing, for periods of less than thirty (30) days, any room or rooms,  
 6 lodgings, or accommodations in any:

- 7 (1) hotel;
- 8 (2) motel;
- 9 (3) inn;
- 10 (4) tourist cabin; or
- 11 (5) campground space;

12 located in the county.

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

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

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

34 (e) If the tax is paid to the department of state revenue, the taxes the  
 35 department of state revenue receives under this section during a month  
 36 shall be paid, by the end of the next succeeding month, to the county  
 37 treasurer upon warrants issued by the auditor of state.

38 SECTION 12. IC 6-9-11-6, AS AMENDED BY P.L.293-2013(ts),  
 39 SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 40 JULY 1, 2018]: Sec. 6. (a) The county council may levy a tax on every  
 41 person engaged in the business of renting or furnishing, for periods of  
 42 less than thirty (30) days, any room or rooms, lodgings, or



1 accommodations in any commercial hotel, motel, inn, tourist camp,  
 2 tourist cabin, university memorial union, or university residence hall,  
 3 except state camping facilities, located in the county. The county  
 4 council may impose the tax at a rate not to exceed eight percent (8%)  
 5 on the gross income derived from lodging income only. The tax is in  
 6 addition to the state gross retail tax imposed on those persons by  
 7 IC 6-2.5. The tax does not apply to a retail transaction in which a  
 8 student rents lodging in a university memorial union or residence hall  
 9 while that student participates in a course of study for which the  
 10 student receives college credit from a state university located in the  
 11 county.

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

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

34 (d) If the tax is paid to the department of state revenue, the amounts  
 35 received from the tax shall be paid quarterly by the treasurer of state to  
 36 the county treasurer upon warrants issued by the auditor of state.

37 (e) The tax imposed under subsection (a) does not apply to the  
 38 renting or furnishing of rooms, lodgings, or accommodations to a  
 39 person for a period of thirty (30) days or more.

40 SECTION 13. IC 6-9-14-6 IS AMENDED TO READ AS  
 41 FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 6. (a) The county  
 42 council may levy a tax on every person engaged in the business of



1 renting or furnishing, for periods of less than thirty (30) days, any room  
 2 or rooms, lodgings or accommodations in any hotel, motel, inn,  
 3 conference center, retreat center, or tourist cabin located in the county.  
 4 However, the county council may not levy the tax on a person for  
 5 engaging in the business of providing campsites within a state or  
 6 federal park or forest. The tax may be imposed at any rate up to and  
 7 including five percent (5%). The tax shall be imposed on the gross  
 8 retail income derived from lodging income only and shall be in  
 9 addition to the state gross retail tax imposed on those persons by  
 10 IC 6-2.5.

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

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

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

35 (e) The tax imposed under subsection (a) does not apply to the  
 36 renting or furnishing of rooms, lodgings, or accommodations to a  
 37 person for a period of thirty (30) days or more.

38 SECTION 14. IC 6-9-15-6 IS AMENDED TO READ AS  
 39 FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 6. (a) The county  
 40 council may impose a tax on every person engaged in the business of  
 41 renting or furnishing, for periods of less than thirty (30) days, any room  
 42 or rooms, lodging, or accommodations in any hotel, motel, inn, tourist



1 camp, or tourist cabin located in the county. However, the tax may not  
2 be imposed on the renting or furnishing of:

- 3 (1) campsites at a state or federal park or forest;  
4 (2) rooms, lodgings, or accommodations to a person for a period  
5 of thirty (30) days or more; or  
6 (3) any room, lodging, or accommodations in a university or  
7 college residence hall to a student participating in a course of  
8 study for which the student receives college credit from a college  
9 or university located in the county.

10 (b) The tax shall be imposed at the rate of four percent (4%) on the  
11 gross income derived from lodging income only. The county council  
12 may increase the tax rate to five percent (5%). The tax is in addition to  
13 the 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 be reported on forms approved by the county treasurer and that~~  
16 the tax shall be paid monthly to the county treasurer. If such an  
17 ordinance is adopted, the tax shall be paid to the county treasurer not  
18 more than twenty (20) days after the end of the month the tax is  
19 collected. If such an ordinance is not adopted, the tax shall be imposed,  
20 paid, and collected in exactly the same manner as the state gross retail  
21 tax is imposed, paid, and collected pursuant to IC 6-2.5.

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

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

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

40 SECTION 15. IC 6-9-16-6, AS AMENDED BY P.L.167-2006,  
41 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
42 JULY 1, 2018]: Sec. 6. (a) The county council may levy a tax on every





1 person engaged in the business of renting or furnishing, for periods of  
 2 less than thirty (30) days, any room or rooms, lodgings or  
 3 accommodations in any commercial hotel, motel, inn, tourist camp, or  
 4 tourist cabin, except state camping facilities, located in the county. The  
 5 tax may be imposed only on the gross retail income derived from  
 6 lodging income at any rate not to exceed:

7 (1) five percent (5%) before January 1, 2014; and

8 (2) four percent (4%) after December 31, 2013.

9 The tax must be calculated in addition to the state gross retail tax  
 10 imposed on those persons by IC 6-2.5.

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

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

33 (d) If the tax is paid to the department of state revenue, the amounts  
 34 received from the tax shall be paid quarterly by the treasurer of state to  
 35 the county treasurer upon warrants issued by the auditor of state.

36 (e) The tax imposed under subsection (a) does not apply to the  
 37 renting or furnishing of rooms, lodgings, or accommodations to a  
 38 person for a period of thirty (30) days or more.

39 SECTION 16. IC 6-9-17-3 IS AMENDED TO READ AS  
 40 FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 3. (a) The county fiscal  
 41 body may pass an ordinance to levy a tax on every person engaged in  
 42 the business of renting or furnishing, for periods of less than thirty (30)



1 days, any rooms, lodgings, or accommodations in any:

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

9 in the county.

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

- 12 (1) a person rents a campsite at a state or federal park or forest;  
 13 (2) a student rents lodgings in a college or university residence  
 14 hall while that student participates in a course of study for which  
 15 the student receives college credit from a college or university  
 16 located in the county; or  
 17 (3) a person rents a room, lodging, or accommodations for a  
 18 period of thirty (30) days or more.

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

22 (d) The tax shall ~~be reported on forms approved by the county~~  
 23 ~~treasurer and shall~~ be paid monthly to the county treasurer not more  
 24 than ten (10) days after the end of the month in which the tax is  
 25 collected. The provisions of IC 6-2.5 relating to rights, duties,  
 26 liabilities, procedures, penalties, exemptions, and definitions apply to  
 27 the imposition of the tax imposed by this section. The county treasurer  
 28 is responsible for administration of the tax. All provisions of IC 6-8.1  
 29 apply to the county treasurer with respect to the tax imposed by this  
 30 section in the same manner that they apply to the department of state  
 31 revenue with respect to listed taxes under IC 6-8.1-1-1.

32 SECTION 17. IC 6-9-18-3 IS AMENDED TO READ AS  
 33 FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 3. (a) The fiscal body  
 34 of a county may levy a tax on every person engaged in the business of  
 35 renting or furnishing, for periods of less than thirty (30) days, any room  
 36 or rooms, lodgings, or accommodations in any:

- 37 (1) hotel;  
 38 (2) motel;  
 39 (3) boat motel;  
 40 (4) inn;  
 41 (5) college or university memorial union;  
 42 (6) college or university residence hall or dormitory; or



1 (7) tourist cabin;  
2 located in the county.

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

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

9 (2) a person rents a room, lodging, or accommodations for a  
10 period of thirty (30) days or 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 be reported on forms approved by the county treasurer and that~~  
16 the tax shall be paid monthly to the county treasurer. If such an  
17 ordinance is adopted, the tax shall be paid to the county treasurer not  
18 more than twenty (20) days after the end of the month the tax is  
19 collected. If such an ordinance is not adopted, the tax shall be imposed,  
20 paid, and collected in exactly the same manner as the state gross retail  
21 tax is imposed, paid, and collected under IC 6-2.5.

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

32 (f) If the tax is paid to the department of state revenue, the amounts  
33 received from the tax imposed under this section shall be paid monthly  
34 by the treasurer of state to the county treasurer upon warrants issued by  
35 the auditor of state.

36 SECTION 18. IC 6-9-18-5 IS AMENDED TO READ AS  
37 FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 5. (a) If a tax is levied  
38 under section 3 of this chapter, the county executive shall create a  
39 commission to promote the development and growth of the convention,  
40 visitor, and tourism industry in the county. If two (2) or more adjoining  
41 counties desire to establish a joint commission, the counties shall enter  
42 into an agreement under IC 36-1-7.

**EH 1056—LS 6511/DI 120**



1 (b) The county executive shall determine the number of members,  
 2 which must be an odd number, to be appointed to the commission. A  
 3 simple majority of the members must be:

4 (1) engaged in a convention, visitor, or tourism business; or

5 (2) involved in or promoting conventions, visitors, or tourism.

6 **A member appointed to the commission under subdivision (1) or**  
 7 **(2) need not be a resident of the county if the member is an owner**  
 8 **or an executive level employee of a convention, visitor, or tourism**  
 9 **business that is located within the county. However, the member**  
 10 **must be a resident of Indiana.** If available and willing to serve, at  
 11 least two (2) of the members must be engaged in the business of renting  
 12 or furnishing rooms, lodging, or accommodations (as described in  
 13 section 3 of this chapter). Not more than one (1) member may be  
 14 affiliated with the same business entity. ~~No more than a simple~~  
 15 ~~majority of the members may be affiliated with the same political party.~~  
 16 **Except as otherwise provided in this subsection,** each member must  
 17 reside in the county. The county executive shall also determine who  
 18 will make the appointments to the commission, except that the  
 19 executive of the largest municipality in the county shall appoint a  
 20 number of the members of the commission, which number shall be in  
 21 the same ratio to the total size of the commission (rounded off to the  
 22 nearest whole number) that the population of the largest municipality  
 23 bears to the total population of the county.

24 (c) This subsection applies to a county in which a tax imposed under  
 25 this chapter becomes effective after December 31, 1989. If a  
 26 municipality other than the largest municipality in the county collects  
 27 fifty percent (50%) or more of the tax revenue collected under this  
 28 chapter during the three (3) month period following imposition of the  
 29 tax, the executive of the municipality shall appoint the same number of  
 30 members to the commission that the executive of the largest  
 31 municipality in the county appoints under subsection (b).

32 (d) Except as provided in subsection (c), all terms of office of  
 33 commission members begin on January 1. Initial appointments must be  
 34 for staggered terms, with subsequent appointments for two (2) year  
 35 terms. A member whose term expires may be reappointed to serve  
 36 another term. If a vacancy occurs, the appointing authority shall  
 37 appoint a qualified person to serve for the remainder of the term. If an  
 38 initial appointment is not made by February 1 or a vacancy is not filled  
 39 within thirty (30) days, the commission shall appoint a member by  
 40 majority vote.

41 (e) A member of the commission may be removed for cause by ~~his~~  
 42 **the member's** appointing authority.



1 (f) Members of the commission may not receive a salary. However,  
 2 commission members are entitled to reimbursement for necessary  
 3 expenses incurred in the performance of their respective duties.

4 (g) Each commission member, before entering ~~his~~ **the member's**  
 5 duties, shall take an oath of office in the usual form, to be endorsed  
 6 upon ~~his~~ **the member's** certificate of appointment and promptly filed  
 7 with the clerk of the circuit court of the county.

8 (h) The commission shall meet after January 1 each year for the  
 9 purpose of organization. It shall elect one (1) of its members president,  
 10 another vice president, another secretary, and another treasurer. The  
 11 members elected to those offices shall perform the duties pertaining to  
 12 the offices. The first officers chosen shall serve from the date of their  
 13 election until their successors are elected and qualified. A majority of  
 14 the commission constitutes a quorum, and the concurrence of a  
 15 majority of the commission is necessary to authorize any action.

16 SECTION 19. IC 6-9-19-3 IS AMENDED TO READ AS  
 17 FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 3. (a) The fiscal body  
 18 of a county may levy a tax on every person engaged in the business of  
 19 renting or furnishing, for periods of less than thirty (30) days, any room  
 20 or rooms, lodgings, or accommodations in any:

- 21 (1) hotel;
- 22 (2) motel;
- 23 (3) inn; or
- 24 (4) tourist cabin;

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

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

- 28 (1) a student rents lodgings in a college or university residence  
 29 hall while that student participates in a course of study for which  
 30 the student receives college credit from a college or university  
 31 located in the county; or
- 32 (2) a person rents a room, lodging, or accommodations for a  
 33 period of thirty (30) days or more.

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

37 (d) The county fiscal body may adopt an ordinance to require that  
 38 ~~the tax be reported on forms approved by the county treasurer and 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 under IC 6-2.5.

3 (e) All of the provisions of IC 6-2.5 relating to rights, duties,  
4 liabilities, procedures, penalties, definitions, exemptions, and  
5 administration are applicable to the imposition and administration of  
6 the tax imposed under this section except to the extent those provisions  
7 are in conflict or inconsistent with the specific provisions of this  
8 chapter or the requirements of the county treasurer. If the tax is paid to  
9 the department of state revenue, the return to be filed for the payment  
10 of the tax under this section may be either a separate return or may be  
11 combined with the return filed for the payment of the state gross retail  
12 tax as the department of state revenue may, by rule, determine.

13 (f) If the tax is paid to the department of state revenue, the taxes the  
14 department of state revenue receives under this section during a month  
15 shall be paid, by the end of the next succeeding month, to the county  
16 treasurer upon warrants issued by the auditor of state.

17 SECTION 20. IC 6-9-29-3, AS AMENDED BY P.L.181-2016,  
18 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
19 JULY 1, 2018]: Sec. 3. (a) If an ordinance has been adopted requiring  
20 the payment of the innkeeper's tax to the county treasurer instead of the  
21 department of state revenue, the county treasurer has the same rights  
22 and powers with respect to collecting and refunding the county  
23 innkeeper's tax as the department of state revenue.

24 (b) **The department of state revenue shall prescribe a standard  
25 return form to be used by a taxpayer with remittance of the  
26 innkeeper's tax:**

- 27 (1) **to the department of state revenue, if the taxpayer files a  
28 separate return for the innkeeper's tax; or**  
29 (2) **to the county treasurer, if an ordinance has been adopted  
30 requiring the payment of the innkeeper's tax to the county  
31 treasurer instead of the department of state revenue.**

32 SECTION 21. IC 6-9-29-5 IS ADDED TO THE INDIANA CODE  
33 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
34 1, 2018]: Sec. 5. (a) **As used in this section, "commission" refers to  
35 the following:**

- 36 (1) **A board of managers established under:**  
37 (A) **IC 6-9-1-2 (St. Joseph County);**  
38 (B) **IC 6-9-3-1 (Floyd/Clark County);**  
39 (C) **IC 6-9-6-2 (LaPorte County);**  
40 (D) **IC 6-9-10-2 (Wayne County); or**  
41 (E) **IC 6-9-15-2 (Jefferson County).**  
42 (2) **A capital improvement board of managers established**



- 1           **under:**  
 2           (A) IC 36-10-9-3 (Marion County); or  
 3           (B) IC 36-10-8 (Allen County).  
 4           **(3) A commission established under:**  
 5           (A) IC 6-9-10.5-9 (White County);  
 6           (B) IC 6-9-18-5 (Uniform County Innkeeper's Tax);  
 7           (C) IC 6-9-19-5 (Elkhart County);  
 8           (D) IC 6-9-32-5 (Jackson County); or  
 9           (E) IC 6-9-37-5 (Hendricks County).  
 10          **(4) A convention and visitor bureau:**  
 11          (A) established under IC 6-9-2-3 (Lake County); or  
 12          (B) designated as a grant recipient under IC 6-9-9-3(b)  
 13          (Allen County).  
 14          **(5) A convention and visitor commission established under:**  
 15          (A) IC 6-9-2.5-2 (Vanderburgh County);  
 16          (B) IC 6-9-4-2 (Monroe County);  
 17          (C) IC 6-9-7-2 (Tippecanoe County);  
 18          (D) IC 6-9-11-2 (Vigo County);  
 19          (E) IC 6-9-14-2 (Brown County);  
 20          (F) IC 6-9-16-2 (Howard County); or  
 21          (G) IC 6-9-17-5 (Madison County).  
 22          **(6) Any other similar entity that is authorized to administer**  
 23          **funds received from an innkeeper's tax imposed under this**  
 24          **article.**  
 25          **(b) Each month, the department of state revenue shall also**  
 26          **provide summary data of the amount of the county's innkeeper's**  
 27          **tax collections to the commission established for that county.**  
 28          **(c) This subsection applies only to a county that has adopted an**  
 29          **ordinance requiring the payment of the innkeeper's tax to the**  
 30          **county treasurer instead of the department of state revenue. The**  
 31          **county treasurer shall determine and report to the department of**  
 32          **state revenue before March 1 of each year the amount of**  
 33          **innkeeper's tax collected in the county in the preceding calendar**  
 34          **year. Not later than April 1 of each year, the department of state**  
 35          **revenue shall provide summary data of the total amount of the**  
 36          **county's innkeeper's tax collected in the preceding calendar year**  
 37          **to the commission established for that county.**  
 38          SECTION 22. IC 6-9-31-2 IS AMENDED TO READ AS  
 39          FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 2. (a) After January 1,  
 40          but before June 1, the city-county council may adopt an ordinance to  
 41          impose a supplemental tax, known as the capital improvement board  
 42          revenue replacement supplemental tax, only for the purpose of



1 replacing revenue lost as a result of the withdrawal by the consolidated  
 2 city or the capital improvement board from a contract providing  
 3 another entity with the right to name a facility owned by the capital  
 4 improvement board under IC 36-10-9, the county convention and  
 5 recreational facilities authority under IC 36-10-9.1, or the consolidated  
 6 city, in response to the entity displacing at least:

7 (1) four hundred (400) jobs in the consolidated city; or

8 (2) one thousand (1,000) jobs within the state;

9 to another country, if the city-county council determines the revenue  
 10 must be replaced.

11 (b) The city-county council may adopt an ordinance to impose a  
 12 supplemental tax on any one (1) or all of the following:

13 (1) the innkeeper's tax under IC 6-9-8;

14 (2) the admissions tax under IC 6-9-13; and

15 (3) the supplemental auto rental excise tax under IC 6-6-9.7.

16 (c) The revenue replacement supplemental tax is in addition to the  
 17 state gross retail tax and use tax imposed by IC 6-2.5. The county fiscal  
 18 body may adopt an ordinance to require that ~~the tax be reported on~~  
 19 ~~forms approved by the county treasurer and that~~ the tax shall be paid  
 20 monthly to the county treasurer, **and in the case of the admissions tax**  
 21 **and the supplemental auto rental excise tax, reported on forms**  
 22 **approved by the county treasurer.** If such an ordinance is adopted,  
 23 the tax shall be paid to the county treasurer not more than twenty (20)  
 24 days after the end of the month the tax is collected. If such an  
 25 ordinance is not adopted, the tax shall be imposed, paid, and collected  
 26 in exactly the same manner as the state gross retail tax is imposed,  
 27 paid, and collected under IC 6-2.5.

28 (d) All of the provisions of IC 6-2.5 relating to rights, duties,  
 29 liabilities, procedures, penalties, definitions, and administration shall  
 30 be applicable to the imposition and administration of the tax imposed  
 31 by this section except to the extent these provisions are in conflict or  
 32 inconsistent with the specific provisions of this chapter or the  
 33 requirements of the county treasurer. Specifically, and not in limitation  
 34 of the preceding sentence, "person" and "gross income" have the same  
 35 meaning in this section as the terms have in IC 6-2.5.

36 (e) If the tax is paid to the department of state revenue, the returns  
 37 to be filed for the payment of the tax under this section may be either  
 38 by separate return or combined with the return filed for the payment of  
 39 the state gross retail tax as the department of state revenue may  
 40 determine by rule.

41 (f) If the tax is paid to the department of state revenue, the amounts  
 42 received from this tax shall be paid monthly by the treasurer of state to





1 the treasurer of the capital improvement board of managers of the  
2 county upon warrants issued by the auditor of state.

3 SECTION 23. IC 6-9-32-3 IS AMENDED TO READ AS  
4 FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 3. (a) The fiscal body  
5 of a county may levy a tax on every person engaged in the business of  
6 renting or furnishing, for periods of less than thirty (30) days, any room  
7 or rooms, lodgings, or accommodations in any:

- 8 (1) hotel;
- 9 (2) motel;
- 10 (3) boat motel;
- 11 (4) inn; or
- 12 (5) tourist cabin;

13 located in the county.

14 (b) The tax does not apply to gross income received in a transaction  
15 in which a person rents a room, lodging, or accommodations for a  
16 period of thirty (30) days or more.

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

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

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

38 (f) If the tax is paid to the department of state revenue, the amounts  
39 received from the tax imposed under this section shall be paid monthly  
40 by the treasurer of state to the county treasurer upon warrants issued by  
41 the auditor of state.

42 SECTION 24. IC 6-9-37-3, AS ADDED BY P.L.214-2005,

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1 SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
2 JULY 1, 2018]: Sec. 3. (a) The fiscal body of a county may levy a tax  
3 on every person engaged in the business of renting or furnishing, for  
4 periods of less than thirty (30) days, any room or rooms, lodgings, or  
5 accommodations in any:

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

13 located in the county.

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

- 16 (1) a student rents lodgings in a college or university residence  
17 hall while that student participates in a course of study for which  
18 the student receives college credit from a college or university  
19 located in the county; or
- 20 (2) a person rents a room, lodging, or accommodations for a  
21 period of thirty (30) days or more.

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

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

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



1 (f) If the tax is paid to the department of state revenue, the amounts  
 2 received from the tax imposed under this section shall be paid monthly  
 3 by the treasurer of state to the county treasurer upon warrants issued by  
 4 the auditor of state.

5 SECTION 25. IC 6-9-48 IS ADDED TO THE INDIANA CODE AS  
 6 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE UPON  
 7 PASSAGE]:

8 **Chapter 48. Vigo County Food and Beverage Tax**

9 **Sec. 1. This chapter applies to Vigo County.**

10 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**  
 11 **chapter.**

12 **Sec. 3. As used in this chapter, "capital improvement board"**  
 13 **means a capital improvement board of managers of the county**  
 14 **established under IC 36-10-8.**

15 **Sec. 4. (a) The fiscal body of the county may adopt an ordinance**  
 16 **to impose an excise tax, known as the county food and beverage**  
 17 **tax, on transactions described in section 5 of this chapter. The**  
 18 **county fiscal body may adopt an ordinance under this subsection**  
 19 **only after the county fiscal body has previously held at least one (1)**  
 20 **separate public hearing in which a discussion of the proposed**  
 21 **ordinance to impose the county food and beverage tax is the only**  
 22 **substantive issue on the agenda for that public hearing.**

23 **(b) If the county fiscal body adopts an ordinance under**  
 24 **subsection (a), the county fiscal body shall immediately send a**  
 25 **certified copy of the ordinance to the department of state revenue.**

26 **(c) If the county fiscal body adopts an ordinance under**  
 27 **subsection (a), the county food and beverage tax applies to**  
 28 **transactions that occur after the last day of the month that follows**  
 29 **the month in which the ordinance is adopted.**

30 **Sec. 5. (a) Except as provided in subsection (c), a tax imposed**  
 31 **under section 4 of this chapter applies before January 1, 2044, to**  
 32 **a transaction in which food or beverage is furnished, prepared, or**  
 33 **served:**

- 34 (1) for consumption at a location or on equipment provided by  
 35 a retail merchant;  
 36 (2) in the county; and  
 37 (3) by a retail merchant for consideration.

38 **(b) Transactions described in subsection (a)(1) include**  
 39 **transactions in which food or beverage is:**

- 40 (1) served by a retail merchant off the merchant's premises;  
 41 (2) food sold in a heated state or heated by a retail merchant;  
 42 (3) made of two (2) or more food ingredients, mixed or



1 combined by a retail merchant for sale as a single item (other  
 2 than food that is only cut, repackaged, or pasteurized by the  
 3 seller, and eggs, fish, meat, poultry, and foods containing these  
 4 raw animal foods requiring cooking by the consumer as  
 5 recommended by the federal Food and Drug Administration  
 6 in chapter 3, subpart 3-401.11 of its Food Code so as to  
 7 prevent food borne illnesses); or

8 (4) food sold with eating utensils provided by a retail  
 9 merchant, including plates, knives, forks, spoons, glasses,  
 10 cups, napkins, or straws (for purposes of this subdivision, a  
 11 plate does not include a container or package used to  
 12 transport the food).

13 (c) The county food and beverage tax does not apply to the  
 14 furnishing, preparing, or serving of a food or beverage in a  
 15 transaction that is exempt, or to the extent the transaction is  
 16 exempt, from the state gross retail tax imposed by IC 6-2.5.

17 Sec. 6. The county food and beverage tax rate may not exceed  
 18 one percent (1%) of the gross retail income received by the  
 19 merchant from the food or beverage transaction described in  
 20 section 5 of this chapter. For purposes of this chapter, the gross  
 21 retail income received by the retail merchant from a transaction  
 22 does not include the amount of tax imposed on the transaction  
 23 under IC 6-2.5.

24 Sec. 7. A tax imposed under this chapter shall be imposed, paid,  
 25 and collected in the same manner that the state gross retail tax is  
 26 imposed, paid, and collected under IC 6-2.5. However, the return  
 27 to be filed with the payment of the tax imposed under this chapter  
 28 may be made on a separate return or may be combined with the  
 29 return filed for the payment of the state gross retail tax, as  
 30 prescribed by the department of state revenue.

31 Sec. 8. The amounts received from the tax imposed under this  
 32 chapter shall be paid monthly by the treasurer of state to the  
 33 treasurer of the capital improvement board upon warrants issued  
 34 by the auditor of state.

35 Sec. 9. (a) If a tax is imposed under section 4 of this chapter by  
 36 the county fiscal body, the treasurer of the capital improvement  
 37 board shall establish a food and beverage tax receipts fund.

38 (b) The treasurer of the capital improvement board shall  
 39 deposit in the fund all amounts received under this chapter.

40 (c) Money earned from the investment of money in the fund  
 41 becomes a part of the fund.

42 Sec. 10. Amounts received by the capital improvement board



1 under this chapter may be used by the capital improvement board  
2 only for the following purposes:  
3 (1) The acquisition, construction, improvement, maintenance,  
4 or financing of:  
5 (A) a convention center that is constructed after June 30,  
6 2018;  
7 (B) a facility that is used or will be used principally for:  
8 (i) convention or tourism related events; or  
9 (ii) the arts;  
10 that is constructed after June 30, 2018; or  
11 (C) wayfinding improvements made after June 30, 2018,  
12 that assist individuals in locating and following or  
13 discovering a route through and to a given location,  
14 including kiosks, indoor maps, and building directories.  
15 (2) To pay the principal and interest on bonds issued to  
16 finance a purpose described in subdivision (1).  
17 Sec. 11. This chapter expires December 31, 2043.  
18 SECTION 26. An emergency is declared for this act.



## COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1056, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, delete lines 1 through 17.

Delete page 2.

Page 3, delete lines 1 through 2.

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1056 as introduced.)

BROWN T

Committee Vote: yeas 17, nays 0.

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 COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1056, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-9-1-5, AS AMENDED BY P.L.119-2012, SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 5. (a) In a county having a population of more than two hundred fifty thousand (250,000) but less than two hundred seventy thousand (270,000), there shall be levied each year a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any commercial hotel, motel, inn, tourist camp, or tourist cabin. Such tax shall be at the rate of six percent (6%) on the gross income derived from lodging income only and shall be in addition to the state gross retail tax imposed on such persons by IC 6-2.5. The tax shall be reported on forms approved by the county treasurer, and shall be paid quarterly to the county treasurer not more than twenty (20) days after the end of the quarter in which the tax is collected. All provisions of IC 6-2.5 relating to rights, duties, liabilities,

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procedures, penalties, exemptions, and definitions apply to the imposition of the tax imposed by this section except as otherwise provided by this chapter, and except that the county treasurer, and not the department of state revenue, is responsible for administration of the tax. All provisions of IC 6-8.1 apply to the county treasurer with respect to the tax imposed by this section in the same manner that they apply to the department of state revenue with respect to the other listed taxes under IC 6-8.1-1-1.

(b) The tax imposed under subsection (a) does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.

SECTION 2. IC 6-9-2-1, AS AMENDED BY P.L.172-2011, SECTION 90, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 1. (a) A county having a population of more than four hundred thousand (400,000) but less than seven hundred thousand (700,000) that establishes a medical center development agency pursuant to IC 16-23.5-2 may levy each year a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days by the same party in the same room, any room or rooms, lodgings, or accommodations, in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished for a consideration.

(b) Such tax shall be at a rate of five percent (5%) on the gross retail income derived therefrom and is in addition to the state gross retail tax imposed on the retail transaction.

(c) The county fiscal body may adopt an ordinance to require that ~~the tax be reported on forms approved by the county treasurer and that~~ the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted. The tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected.

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



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

(e) If the tax is paid to the department of state revenue, the amounts received from the tax shall be paid by the end of the next succeeding month by the treasurer of state to the county treasurer upon warrants issued by the auditor of state. The county treasurer shall deposit the revenue received under this chapter as provided in section 2 of this chapter.

SECTION 3. IC 6-9-2.5-6, AS AMENDED BY P.L.224-2007, SECTION 93, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 6. (a) The county council may levy tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any commercial hotel, motel, inn, tourist camp, or tourist cabin located in a county described in section 1 of this chapter. Such tax shall not exceed the rate of eight percent (8%) on the gross income derived from lodging income only and shall be in addition to the state gross retail tax imposed on such persons by IC 6-2.5.

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

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





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

(e) The tax imposed under subsection (a) does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.

SECTION 4. IC 6-9-3-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 4. (a) In counties to which this chapter applies, there shall be levied each year a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms or lodgings or accommodations in any commercial hotel, motel, inn, tourist camp, or tourist cabin. However, this tax does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.

(b) Such tax shall be at the rate of four percent (4%) on the gross retail income derived from lodging income only and shall be in addition to the state gross retail tax imposed on such persons by IC 6-2.5.

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

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

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

(f) If the tax is paid to the department of state revenue, the amounts



received from such tax shall be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the auditor of state.

SECTION 5. IC 6-9-4-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 6. (a) The county council may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any commercial hotel, motel, inn, tourist cabin, university memorial union, or university residence hall, except state camping facilities, located in the county. The tax shall be imposed at the rate of at least three percent (3%) but not more than five percent (5%) on the gross income derived from lodging income only and shall be in addition to the state gross retail tax imposed on those persons by IC 6-2.5. The tax does not apply to a retail transaction in which a student rents lodging in a university memorial union or residence hall while that student participates in a course of study for which the student receives college credit from a state university located in the county.

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

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

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

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(e) The tax imposed under subsection (a) does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.

SECTION 6. IC 6-9-6-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 6. (a) In any county to which this chapter applies, there is levied a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings or accommodations in any commercial hotel, motel, boat motel, inn, tourist camp, or tourist cabin, except state camping facilities, located in the county. The tax shall be imposed at a rate of five percent (5%) on the gross income derived from lodging income only and shall be in addition to the state gross retail tax imposed on those persons by IC 6-2.5.

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

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

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

(e) The tax imposed under subsection (a) does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.



SECTION 7. IC 6-9-7-6, AS AMENDED BY P.L.214-2005, SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 6. (a) The county council may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any commercial hotel, motel, inn, university memorial union, university residence hall, tourist camp, or tourist cabin located in a county described in section 1 of this chapter. The county treasurer shall allocate and distribute the tax revenues as provided in sections 7 and 9 of this chapter.

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

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

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

(2) a person rents a room, lodging, or accommodations for a period of thirty (30) days or more.

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

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

(f) If the tax is paid to the department of state revenue, the amounts received from the tax imposed under this section shall be paid quarterly by the treasurer of state to the county treasurer upon warrants issued by



the auditor of state.

SECTION 8. IC 6-9-8-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 2. (a) Each year a tax shall be levied on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any lodgings in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which lodgings are regularly furnished for a consideration.

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

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

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

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

SECTION 9. IC 6-9-9-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 2. (a) Each year a tax shall be levied on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any lodgings in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which lodgings are regularly furnished for a consideration.

(b) This tax shall be in addition to the state gross retail tax and use



tax imposed on such persons by IC 6-2.5.

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

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

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

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

SECTION 10. IC 6-9-10-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 6. (a) There is imposed a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodging, or accommodations in any hotel, motel, inn, university residence hall, tourist camp, or tourist cabin located in the county. However, the tax is not imposed on the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more, or on the renting or furnishing of any room, lodging, or accommodations in a university or college residence hall to a student participating in a course of study for which the student receives college credit from a college or university located in the county.

(b) The tax shall be imposed at the rate of three percent (3%) on the gross income derived from lodging income only. Except as provided in subsection (g), the fiscal body of the county may increase the tax rate up to a maximum rate of five percent (5%). The tax is in addition to the



state gross retail tax imposed on such persons by IC 6-2.5.

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

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

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

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

(g) In addition to the rates authorized in subsection (b), the county fiscal body may adopt an ordinance to increase the tax by an additional rate of one percent (1%) on the gross income derived from lodging income, up to a maximum rate of six percent (6%), only to provide funds for the purposes described in section 5(b)(6) of this chapter.

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

- (1) pay the costs of financing facilities; or
- (2) assist a person with whom the board has contracted to finance facilities;

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

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

- (1) the principal of or interest on any bonds;
- (2) the lease rentals due under any leases; or



(3) any other obligation;  
remains unpaid.

SECTION 11. IC 6-9-10.5-6, AS AMENDED BY P.L.172-2011, SECTION 102, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 6. (a) The fiscal body of a county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:

- (1) hotel;
- (2) motel;
- (3) inn;
- (4) tourist cabin; or
- (5) campground space;

located in the county.

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

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

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

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

SECTION 12. IC 6-9-11-6, AS AMENDED BY P.L.293-2013(ts), SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 6. (a) The county council may levy a tax on every

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person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any commercial hotel, motel, inn, tourist camp, tourist cabin, university memorial union, or university residence hall, except state camping facilities, located in the county. The county council may impose the tax at a rate not to exceed eight percent (8%) on the gross income derived from lodging income only. The tax is in addition to the state gross retail tax imposed on those persons by IC 6-2.5. The tax does not apply to a retail transaction in which a student rents lodging in a university memorial union or residence hall while that student participates in a course of study for which the student receives college credit from a state university located in the county.

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

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

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

(e) The tax imposed under subsection (a) does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.

SECTION 13. IC 6-9-14-6 IS AMENDED TO READ AS

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FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 6. (a) The county council may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings or accommodations in any hotel, motel, inn, conference center, retreat center, or tourist cabin located in the county. However, the county council may not levy the tax on a person for engaging in the business of providing campsites within a state or federal park or forest. The tax may be imposed at any rate up to and including five percent (5%). The tax shall be imposed on the gross retail income derived from lodging income only and shall be in addition to the state gross retail tax imposed on those persons by IC 6-2.5.

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

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

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

(e) The tax imposed under subsection (a) does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.

SECTION 14. IC 6-9-15-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 6. (a) The county council may impose a tax on every person engaged in the business of



renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodging, or accommodations in any hotel, motel, inn, tourist camp, or tourist cabin located in the county. However, the tax may not be imposed on the renting or furnishing of:

- (1) campsites at a state or federal park or forest;
- (2) rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more; or
- (3) any room, lodging, or accommodations in a university or college residence hall to a student participating in a course of study for which the student receives college credit from a college or university located in the county.

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

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

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

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

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

SECTION 15. IC 6-9-16-6, AS AMENDED BY P.L.167-2006,

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SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 6. (a) The county council may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings or accommodations in any commercial hotel, motel, inn, tourist camp, or tourist cabin, except state camping facilities, located in the county. The tax may be imposed only on the gross retail income derived from lodging income at any rate not to exceed:

- (1) five percent (5%) before January 1, 2014; and
- (2) four percent (4%) after December 31, 2013.

The tax must be calculated in addition to the state gross retail tax imposed on those persons by IC 6-2.5.

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

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

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

(e) The tax imposed under subsection (a) does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.

SECTION 16. IC 6-9-17-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 3. (a) The county fiscal



body may pass an ordinance to levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any rooms, lodgings, or accommodations in any:

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

in the county.

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

- (1) a person rents a campsite at a state or federal park or forest;
- (2) a student rents lodgings in a college or university residence hall while that student participates in a course of study for which the student receives college credit from a college or university located in the county; or
- (3) a person rents a room, lodging, or accommodations for a period of thirty (30) days or more.

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

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

SECTION 17. IC 6-9-18-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 3. (a) The fiscal body of a county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:

- (1) hotel;
- (2) motel;
- (3) boat motel;
- (4) inn;

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- (5) college or university memorial union;
- (6) college or university residence hall or dormitory; or
- (7) tourist cabin;

located in the county.

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

- (1) a student rents lodgings in a college or university residence hall while that student participates in a course of study for which the student receives college credit from a college or university located in the county; or
- (2) a person rents a room, lodging, or accommodations for a period of thirty (30) days or more.

(c) **Except as provided in section 3.5 of this chapter**, the tax may not exceed the rate of five percent (5%) on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.

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

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

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

SECTION 18. IC 6-9-18-3.5 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS** [EFFECTIVE JULY 1, 2018]: **Sec. 3.5. (a) Subject to subsection (c), the fiscal body of Knox County may levy a tax under section 3 of this chapter at a**

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rate not to exceed six percent (6%) on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.

(b) Notwithstanding any other provision of this chapter, if the fiscal body of Knox County adopts a rate that exceeds five percent (5%) under this section, the following shall apply to the tax imposed and collected in that county:

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

(2) The amounts received from the tax shall be paid monthly by the treasurer of state upon warrants issued by the auditor of state as follows:

(A) The amount received from the tax as a result of a five percent (5%) rate shall be allocated and paid to the county treasurer of Knox County.

(B) The amount received from the tax that exceeds the amount under clause (A) shall be allocated and paid to the Grouseland Foundation, Inc.

(3) The treasurer of the Grouseland Foundation, Inc. shall deposit all money received under subdivision (2)(B) in a separate account of the Grouseland Foundation, Inc.

(4) The Grouseland Foundation, Inc. shall use the money received under subdivision (2)(B) only for the restoration, maintenance, and operations of the Indiana territorial mansion and presidential site of William Henry Harrison located at West Scott Street in the city of Vincennes.

(5) The Grouseland Foundation, Inc. shall be subject to the same provisions concerning public funds that a commission is subject to under section 7 of this chapter.

For purposes of this section, "Grouseland Foundation, Inc." refers to the tax exempt organization located in Vincennes, Indiana, whose mission it is to promote history in the local area by touring the historical site of the home of the ninth President of the United States, William Henry Harrison.

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

(1) The Grouseland Foundation, Inc., is dissolved.

(2) Tours of the territorial mansion and presidential site of William Henry Harrison are no longer provided.

(d) This section expires July 1, 2043."



Page 3, between lines 5 and 6, begin a new paragraph and insert:

"SECTION 20. IC 6-9-18-9 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: **Sec. 9. (a) An officer, director, or trustee of the Grouseland Foundation, Inc. who knowingly:**

**(1) approves the transfer of money received under this chapter to any person or corporation not qualified under law for that transfer; or**

**(2) approves a transfer for a purpose not permitted under law;**

**commits a Level 6 felony.**

**(b) A person who receives a transfer of money under this chapter and knowingly uses that money for any purpose not permitted under this chapter commits a Level 6 felony.**

SECTION 21. IC 6-9-19-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: **Sec. 3. (a)** The fiscal body of a county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:

(1) hotel;

(2) motel;

(3) inn; or

(4) tourist cabin;

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

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

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

(2) a person rents a room, lodging, or accommodations for a period of thirty (30) days or more.

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

(d) The county fiscal body may adopt an ordinance to require that ~~the tax be reported on forms approved by the county treasurer and that~~ the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail





tax is imposed, paid, and collected under IC 6-2.5.

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

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

Page 4, line 14, delete "With each disbursement of innkeeper's tax revenue to a" and insert "**Each month**,".

Page 4, line 15, delete "county under this article,".

Page 4, line 17, delete "disbursement" and insert "**collections**".

Page 4, line 23, after "preceding" insert "**calendar**".

Page 4, line 26, after "preceding" insert "**calendar**".

Page 4, after line 27, begin a new paragraph and insert:

"SECTION 24. IC 6-9-31-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 2. (a) After January 1, but before June 1, the city-county council may adopt an ordinance to impose a supplemental tax, known as the capital improvement board revenue replacement supplemental tax, only for the purpose of replacing revenue lost as a result of the withdrawal by the consolidated city or the capital improvement board from a contract providing another entity with the right to name a facility owned by the capital improvement board under IC 36-10-9, the county convention and recreational facilities authority under IC 36-10-9.1, or the consolidated city, in response to the entity displacing at least:

- (1) four hundred (400) jobs in the consolidated city; or
- (2) one thousand (1,000) jobs within the state;

to another country, if the city-county council determines the revenue must be replaced.

(b) The city-county council may adopt an ordinance to impose a supplemental tax on any one (1) or all of the following:

- (1) the innkeeper's tax under IC 6-9-8;
- (2) the admissions tax under IC 6-9-13; and
- (3) the supplemental auto rental excise tax under IC 6-6-9.7.



(c) The revenue replacement supplemental tax is in addition to the state gross retail tax and use tax imposed by IC 6-2.5. The county fiscal body may adopt an ordinance to require that ~~the tax be reported on forms approved by the county treasurer and that~~ the tax shall be paid monthly to the county treasurer, **and in the case of the admissions tax and the supplemental auto rental excise tax, reported on forms approved by the county treasurer.** If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(d) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, and administration shall be applicable to the imposition and administration of the tax imposed by this section except to the extent these provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. Specifically, and not in limitation of the preceding sentence, "person" and "gross income" have the same meaning in this section as the terms have in IC 6-2.5.

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

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

SECTION 25. IC 6-9-32-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 3. (a) The fiscal body of a county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:

- (1) hotel;
- (2) motel;
- (3) boat motel;
- (4) inn; or
- (5) tourist cabin;

located in the county.

(b) The tax does not apply to gross income received in a transaction in which a person rents a room, lodging, or accommodations for a



period of thirty (30) days or more.

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

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

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

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

SECTION 26. IC 6-9-37-3, AS ADDED BY P.L.214-2005, SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 3. (a) The fiscal body of a county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:

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

located in the county.

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

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

(2) a person rents a room, lodging, or accommodations for a period of thirty (30) days or more.

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

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

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

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

SECTION 27. IC 6-9-41-9, AS ADDED BY P.L.176-2009, SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 9. (a) The county fiscal body may adopt an ordinance to require that the tax imposed under section 5 of this chapter ~~be reported on forms approved by the county treasurer and that~~ ~~the tax~~ be paid monthly to the county treasurer. If an ordinance is adopted under this subsection, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month in which the tax is collected. If an ordinance is not adopted under this subsection, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected



under IC 6-2.5.

(b) If an ordinance is adopted under this section, all of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration apply to the imposition and administration of the tax imposed under section 5 of this chapter, except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer.

(c) For purposes of this chapter, the terms "person" and "gross retail income" have the same meaning in this section as set forth in IC 6-2.5, except that "person" does not include state supported educational institutions. If the tax is paid to the department of state revenue, the returns to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may by rule determine.

SECTION 28. IC 6-9-48 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

**Chapter 48. Vigo County Food and Beverage Tax**

**Sec. 1. This chapter applies to Vigo County.**

**Sec. 2. The definitions in IC 6-9-12-1 apply throughout this chapter.**

**Sec. 3. As used in this chapter, "capital improvement board" means a capital improvement board of managers of the county established under IC 36-10-8.**

**Sec. 4. (a) The fiscal body of the county may adopt an ordinance to impose an excise tax, known as the county food and beverage tax, on transactions described in section 5 of this chapter. The county fiscal body may adopt an ordinance under this subsection only after the county fiscal body has previously held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the county food and beverage tax is the only substantive issue on the agenda for that public hearing.**

**(b) If the county fiscal body adopts an ordinance under subsection (a), the county fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.**

**(c) If the county fiscal body adopts an ordinance under subsection (a), the county food and beverage tax applies to transactions that occur after the last day of the month that follows the month in which the ordinance is adopted.**

**Sec. 5. (a) Except as provided in subsection (c), a tax imposed**



under section 4 of this chapter applies before January 1, 2044, to a transaction in which food or beverage is furnished, prepared, or served:

- (1) for consumption at a location or on equipment provided by a retail merchant;
- (2) in the county; and
- (3) by a retail merchant for consideration.

(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:

- (1) served by a retail merchant off the merchant's premises;
- (2) food sold in a heated state or heated by a retail merchant;
- (3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or
- (4) food sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport the food).

(c) The county food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

**Sec. 6.** The county food and beverage tax rate may not exceed one percent (1%) of the gross retail income received by the merchant from the food or beverage transaction described in section 5 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.

**Sec. 7.** A tax imposed under this chapter shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.



**Sec. 8.** The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the treasurer of the capital improvement board upon warrants issued by the auditor of state.

**Sec. 9. (a)** If a tax is imposed under section 4 of this chapter by the county fiscal body, the treasurer of the capital improvement board shall establish a food and beverage tax receipts fund.

**(b)** The treasurer of the capital improvement board shall deposit in the fund all amounts received under this chapter.

**(c)** Money earned from the investment of money in the fund becomes a part of the fund.

**Sec. 10.** Amounts received by the capital improvement board under this chapter may be used by the capital improvement board only for the following purposes:

**(1)** The acquisition, construction, improvement, maintenance, or financing of:

**(A)** a convention center that is constructed after June 30, 2018;

**(B)** a facility that is used or will be used principally for:

**(i)** convention or tourism related events; or

**(ii)** the arts;

that is constructed after June 30, 2018; or

**(C)** wayfinding improvements made after June 30, 2018, that assist individuals in locating and following or discovering a route through and to a given location, including kiosks, indoor maps, and building directories.

**(2)** To pay the principal and interest on bonds issued to finance a purpose described in subdivision (1).

**Sec. 11.** This chapter expires December 31, 2043.

SECTION 29. IC 35-52-6-76.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: **Sec. 76.2. IC 6-9-18-9 defines a crime concerning innkeeper's taxes.**

SECTION 30. **An emergency is declared for this act."**

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1056 as printed January 29, 2018.)

HOLDMAN, Chairperson

Committee Vote: Yeas 10, Nays 0.

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SENATE MOTION

Madam President: I move that Engrossed House Bill 1056 be amended to read as follows:

Page 26, delete lines 23 through 42.

Page 27, delete lines 1 through 7.

Renumber all SECTIONS consecutively.

(Reference is to EHB 1056 as printed March 2, 2018.)

MESSMER

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SENATE MOTION

Madam President: I move that Engrossed House Bill 1056 be amended to read as follows:

Page 17, line 11, delete "Except as provided in section 3.5 of this chapter, the" and insert "The".

Page 17, delete lines 37 through 42.

Page 18, delete lines 1 through 40.

Page 20, delete lines 21 through 33.

Page 29, delete lines 21 through 24.

Renumber all SECTIONS consecutively.

(Reference is to EHB 1056 as printed March 2, 2018.)

FORD

