

HOUSE BILL No. 1191

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-9.

Synopsis: Innkeepers' taxes. Repeals the requirements in every innkeeper's tax statute that requires the appointment of a certain number of members of a commission established under the statute (commission) to be from different political parties. Specifies that a member appointed to a commission who is required to be from a travel or tourism industry need not be a resident of the county if the member is an owner or an executive level employee of a travel or tourism business that is located within the county. Provides, however, that the member must be a resident of Indiana. Amends certain innkeeper's tax statutes to include the term "tourist camp" for purposes of innkeeper's tax collection. Requires the department of state revenue (department) to prescribe a standard return form to be used with remittance of the innkeeper's tax. Requires the department to provide each commission with summary data of the amount of the innkeeper's tax disbursed 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 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 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 year to the commission established for that county. Increases the percentage amount of the Allen County innkeeper's tax that must be used for grants to the convention and visitor bureau.

Effective: July 1, 2017.

Ober

January 10, 2017, read first time and referred to Committee on Ways and Means.



First Regular Session of the 120th General Assembly (2017)

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 2016 Regular Session of the General Assembly.

HOUSE BILL No. 1191



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 6-9-1-2, AS AMENDED BY P.L.119-2012,
2 SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2017]: Sec. 2. (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 is hereby created on and after
6 January 1, 1973, a special funds board of managers.
7 (b) The board of managers shall be composed of eleven (11)
8 members as follows:
9 (1) Six (6) appointed by the mayor of the city having the largest
10 population in the county, one (1) of whom shall be from the hotel
11 motel industry.
12 (2) Three (3) appointed by the mayor of the city having the
13 second largest population in the county, one (1) of whom may be
14 from the hotel motel industry.
15 (3) Two (2) appointed by the board of county commissioners of
16 such county, one (1) of whom shall be from the hotel motel
17 industry.



1 **A member appointed to the board of managers under this**
2 **subsection who is required to be from the hotel motel industry need**
3 **not be a resident of the county if the member is an owner or an**
4 **executive level employee of a tourism business that is located**
5 **within the county. However, the member must be a resident of**
6 **Indiana.**

7 (c) Except for the members first appointed, each member of the
8 board of managers shall serve for a term of two (2) years commencing
9 on the fifteenth day of the January following their appointment and
10 until their successors are appointed and are qualified.

11 (d) The two (2) members first appointed by the board of
12 commissioners shall serve from the date of their appointment staggered
13 terms as follows:

14 (1) One (1) to January 15 of the year following the appointment.

15 (2) One (1) to January 15 of the second year following the
16 appointment.

17 (e) Three (3) of the members first appointed by the mayor of the city
18 having the largest population in the county and the three (3) members
19 first appointed by the mayor of the city having the second largest
20 population in the county shall serve from the date of their appointment
21 as follows:

22 (1) One (1) appointed by each mayor to January 15 of the year
23 following the appointment.

24 (2) Two (2) appointed by each mayor to January 15 of the second
25 year following their appointment.

26 (f) The three (3) remaining members first appointed by the mayor
27 of the city having the largest population in the county shall serve to
28 January 15 of the second year following their appointment.

29 (g) At the end of the term of any member of the board of managers,
30 the person or body making the original appointment may reappoint
31 such person whose term has expired or appoint a new member for a full
32 two (2) year term.

33 (h) If a vacancy occurs in the board of managers during any term, a
34 successor for the vacancy shall be appointed by the person or body
35 making the original appointment, and such successor shall serve for the
36 remainder of the vacated term.

37 (i) Any member of the board of managers may be removed for cause
38 by the person or body making the original appointment.

39 (j) ~~No more than two (2) members of the board of managers~~
40 ~~appointed by the mayor of the city with the second largest population~~
41 ~~in the county shall be of the same political party. No more than three~~
42 ~~(3) of the board of managers appointed by the mayor of the city having~~



1 ~~the largest population in the county shall be of the same political party.~~

2 ~~(k)~~ (j) Each member of the board of managers, before entering upon
3 the member's duties, shall take and subscribe an oath of office in the
4 usual form, to be endorsed upon the member's certificate of
5 appointment, which shall be promptly filed with the county's circuit
6 court clerk. Each member of the board of managers must be a resident
7 of the county during the member's entire term. Such member shall
8 receive no salary, but shall be entitled to reimbursement for any
9 expenses necessarily incurred in the performance of the member's
10 duties.

11 SECTION 2. IC 6-9-2-3, AS AMENDED BY P.L.172-2011,
12 SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
13 JULY 1, 2017]: Sec. 3. (a) For purposes of this section, the size of a
14 political subdivision is based on the population determined in the last
15 federal decennial census.

16 (b) A convention and visitor bureau having nineteen (19) members
17 is created to promote the development and growth of the convention,
18 tourism, and visitor industry in the county.

19 (c) The executives (as defined by IC 36-1-2-5) of the five (5) largest
20 cities and the seven (7) largest towns in the county shall each appoint
21 one (1) member to the bureau. The legislative body (as defined in
22 IC 36-1-2-9) of the two (2) largest municipalities in the county shall
23 each appoint one (1) member to the bureau.

24 (d) The county council shall appoint two (2) members to the bureau.
25 One (1) of the appointees must be a resident of the fifth largest city in
26 the county, and one (1) of the appointees must be a resident of the
27 eighth largest town in the county. ~~The appointees may not be of the~~
28 ~~same political party.~~

29 (e) The county commissioners shall appoint two (2) members to the
30 bureau. One (1) of the appointees must be a resident of the sixth largest
31 town in the county. One (1) of the appointees must be a resident of the
32 seventh largest town in the county. ~~The appointees may not be of the~~
33 ~~same political party.~~

34 (f) The lieutenant governor shall appoint one (1) member to the
35 bureau.

36 (g) No appointee under this section may hold an elected or
37 appointed political office while serving on the bureau.

38 (h) In making appointments under this section, the appointing
39 authority shall give sole consideration to individuals who are
40 knowledgeable about or employed as executives or managers in at least
41 one (1) of the following businesses in the county:

42 (1) Hotel.



- 1 (2) Motel.
- 2 (3) Restaurant.
- 3 (4) Travel.
- 4 (5) Transportation.
- 5 (6) Convention.
- 6 (7) Trade show.
- 7 (8) A riverboat licensed under IC 4-33.
- 8 (9) Banking.
- 9 (10) Real estate.
- 10 (11) Construction.

11 However, an individual employed by a riverboat may not be appointed
 12 under this section unless the individual holds a Level 1 occupational
 13 license issued under IC 4-33-8. This subsection does not apply to board
 14 members appointed before July 1, 2007, who are eligible for
 15 reappointment after June 30, 2007.

16 (i) All terms of office of bureau members begin on July 1. Members
 17 of the bureau serve terms of three (3) years. A member whose term
 18 expires may be reappointed to serve another term. If a vacancy occurs,
 19 the appointing authority shall appoint a qualified person to serve for the
 20 remainder of the term. If an appointment is not made before July 16 or
 21 a vacancy is not filled within thirty (30) days, the member appointed by
 22 the lieutenant governor under subsection (f) shall appoint a qualified
 23 person.

24 (j) A member of the bureau may be removed for cause by the
 25 member's appointing authority.

26 (k) Members of the bureau may not receive a salary. However,
 27 bureau members are entitled to reimbursement for necessary expenses
 28 incurred in the performance of their respective duties.

29 (l) Each bureau member, before entering the member's duties, shall
 30 take an oath of office in the usual form, to be endorsed upon the
 31 member's certificate of appointment and promptly filed with the clerk
 32 of the circuit court of the county.

33 (m) The bureau shall meet after July 1 each year for the purpose of
 34 organization. The bureau shall elect a chairman from its members. The
 35 bureau shall also elect from its members a vice chairman, a secretary,
 36 and a treasurer. The members serving in those offices shall perform the
 37 duties pertaining to the offices. The first officers chosen shall serve
 38 until their successors are elected and qualified. A majority of the
 39 bureau constitutes a quorum, and the concurrence of a majority of those
 40 present is necessary to authorize any action.

41 (n) If the county and one (1) or more adjoining counties desire to
 42 establish a joint bureau, the counties shall enter into an agreement



1 under IC 36-1-7.

2 (o) Notwithstanding any other law, any bureau member appointed
3 as of January 1, 2007, is eligible for reappointment.

4 **(p) A member appointed to the bureau under this section who**
5 **is from the:**

6 **(1) hotel industry;**

7 **(2) motel industry;**

8 **(3) travel industry; or**

9 **(4) convention or trade show industry;**

10 **need not be a resident of the county provided that the member is**
11 **an owner or an executive level employee of a business within one**
12 **(1) of those industries that is located within the county. However,**
13 **the member must be a resident of Indiana.**

14 SECTION 3. IC 6-9-2.5-2 IS AMENDED TO READ AS
15 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) There is created
16 a seven (7) member convention and visitor commission (referred to as
17 the "commission" in this chapter), whose purpose it is to promote the
18 development and growth of the convention and visitor industry in said
19 county.

20 (b) The county council, by majority vote, shall appoint two (2)
21 members of the commission, at least one (1) of whom must be engaged
22 in the hotel or motel business in the county. The county commissioners,
23 by majority vote, shall appoint two (2) members of the commission, at
24 least one (1) of whom must be engaged in the hotel or motel business
25 in the county. The mayor of a municipality in the county that has the
26 largest population, as determined in the federal decennial census, shall
27 appoint three (3) members of the commission. At least one (1) of the
28 members appointed by the mayor must be engaged in the hotel or motel
29 business in the county. Beginning with the next appointment available
30 to the mayor after a riverboat (as defined in IC 4-33-2-17) initially
31 begins operation from the county, at least one (1) of the members
32 appointed by the mayor must represent the interests of riverboats in the
33 county.

34 **(c) A member appointed to the commission under this section**
35 **who is required to be engaged in the hotel or motel business need**
36 **not be a resident of the county if the member is an owner or an**
37 **executive level employee of a hotel or motel business that is located**
38 **within the county. However, the member must be a resident of**
39 **Indiana.**

40 ~~(c)~~ **(d)** All terms of office begin on January 1 and end on December
41 31. Members of the commission appointed by the county council serve
42 two (2) year terms. Members appointed by the county commissioners



1 serve one (1) year terms. Members appointed by the mayor of the
 2 largest municipality in the county serve two (2) year terms. A member
 3 whose term expires may be reappointed to serve another term. If a
 4 vacancy occurs, a qualified person shall be appointed by the original
 5 appointing authority to serve for the remainder of the term.

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

8 ~~(e)~~ (f) Members of the commission may not receive a salary.
 9 However, commission members shall receive reimbursement for
 10 necessary expenses, but only when such necessary expenses are
 11 incurred in the performance of their respective duties.

12 SECTION 4. IC 6-9-3-1, AS AMENDED BY P.L.172-2011,
 13 SECTION 96, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2017]: Sec. 1. (a) This chapter applies to the following
 15 counties:

16 (1) Clark County.

17 (2) Floyd County.

18 (b) In these counties, there is created a special funds board of
 19 managers. As used in this chapter, the term "board of managers" means
 20 a special funds board of managers.

21 (c) Beginning January 15, 2012, the board of managers is composed
 22 of thirteen (13) members as follows:

23 (1) Three (3) members appointed by the executive of the city of
 24 New Albany, including at least two (2) members who are:

25 (A) engaged in a convention, visitor, or tourism business; or

26 (B) involved in or promoting conventions, visitors, or tourism.

27 (2) Three (3) members appointed by the executive of the city of
 28 Jeffersonville, including at least two (2) members who are:

29 (A) engaged in a convention, visitor, or tourism business; or

30 (B) involved in or promoting conventions, visitors, or tourism.

31 (3) Two (2) members appointed by the legislative body of the
 32 town of Clarksville, including at least one (1) member who is:

33 (A) engaged in a convention, visitor, or tourism business; or

34 (B) involved in or promoting conventions, visitors, or tourism.

35 (4) Two (2) members appointed by the executive of Floyd County,
 36 including at least one (1) member who is:

37 (A) engaged in a convention, visitor, or tourism business; or

38 (B) involved in or promoting conventions, visitors, or tourism.

39 (5) Three (3) members appointed by the executive of Clark
 40 County, including at least two (2) members who are:

41 (A) engaged in a convention, visitor, or tourism business; or

42 (B) involved in or promoting conventions, visitors, or tourism.



1 **A member appointed under this subsection who is required to be**
 2 **engaged in a convention, visitor, or tourism business or involved in**
 3 **or promoting conventions, visitors, or tourism, need not be a**
 4 **resident of the county if the member is an owner or an executive**
 5 **level employee of a convention, visitor, or tourism business that is**
 6 **located within the county. However, the member must be a resident**
 7 **of Indiana.**

8 (d) The terms of office for the members of the board of managers
 9 are for two (2) years and end as follows:

10 (1) For each of the following members, the term of office ends on
 11 January 15 of each odd-numbered year:

12 (A) One (1) member appointed by the executive of Floyd
 13 County.

14 (B) One (1) member appointed by the executive of Clark
 15 County.

16 (C) One (1) member appointed by each of the city executives
 17 referred to in this section.

18 (2) For all other members, the terms of office end on January 15
 19 of each even-numbered year.

20 The term of the second member appointed under subsection (c)(4) by
 21 the executive of Floyd County begins January 15, 2012.

22 (e) At the end of the term of a member of the board of managers, the
 23 person or body making the original appointment may reappoint a
 24 person whose term has expired or appoint a new member for a two (2)
 25 year term. If a vacancy occurs in the board of managers during a term,
 26 a successor for the vacancy shall be appointed by the person or body
 27 making the original appointment, and the successor shall serve for the
 28 remainder of the vacated term.

29 (f) A member of the board of managers may be removed for cause
 30 by the person or body making the original appointment.

31 (g) The following apply to the board of managers appointed under
 32 this section:

33 (1) If an entity is authorized to appoint three (3) members, not
 34 more than two (2) of the members appointed by the entity may
 35 belong to the same political party:

36 (2) If an entity is authorized to appoint two (2) members, the
 37 members appointed by the entity must belong to different political
 38 parties:

39 (h) (g) Each member of the board of managers, before entering upon
 40 the member's duties, shall take an oath of office in the usual form, to be
 41 endorsed upon the member's certificate of appointment, which shall be
 42 promptly filed with the clerk of the circuit court of the member's county



1 of residence.

2 (†) (h) A person may not be appointed as a member who has not
3 been a resident of one (1) of the two (2) counties for a period of two (2)
4 years immediately preceding the person's appointment.

5 (†) (i) A member may receive no salary but is entitled to
6 reimbursement for any expenses necessarily incurred in the
7 performance of the member's duties.

8 SECTION 5. IC 6-9-4-2 IS AMENDED TO READ AS FOLLOWS
9 [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) There is created a five (5)
10 member convention and visitor commission (referred to as the
11 "commission" in this chapter), whose purpose it is to promote the
12 development and growth of the convention and visitor industry in the
13 county.

14 (b) The county council, by majority vote, shall appoint three (3)
15 members of the commission. Two (2) members must be owners or
16 general managers of a hotel or motel having at least forty (40) beds that
17 is located in the county. **These two (2) members need not be**
18 **residents of the county. However, the two (2) members must be**
19 **residents of Indiana.**

20 (c) The county commissioners, by majority vote, shall appoint two
21 (2) members of the commission. One (1) member must be an owner or
22 general manager of a hotel or motel having at least forty (40) beds that
23 is located in the county. One (1) member must be the director or
24 associate director of the Indiana University Memorial Union. **The two**
25 **(2) members appointed under this subsection need not be residents**
26 **of the county. However, the members must be residents of Indiana.**

27 (d) All terms of office begin on January 1 and end on December 31.
28 Members of the commission appointed by the county council serve two
29 (2) year terms, and members appointed by the county commissioners
30 serve one (1) year terms. A member whose term expires may be
31 reappointed to serve another term. If a vacancy occurs, a person shall
32 be appointed by the original appointing authority to serve for the
33 remainder of the term.

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

36 (f) Members of the commission may not receive a salary. However,
37 commission members shall receive reimbursement for necessary
38 expenses, but only when the necessary expenses are incurred in the
39 performance of their respective duties.

40 SECTION 6. IC 6-9-4-6 IS AMENDED TO READ AS FOLLOWS
41 [EFFECTIVE JULY 1, 2017]: Sec. 6. (a) The county council may levy
42 a tax on every person engaged in the business of renting or furnishing,



1 for periods of less than thirty (30) days, any room or rooms, lodgings,
 2 or accommodations in any commercial hotel, motel, inn, **tourist camp**,
 3 tourist cabin, university memorial union, or university residence hall,
 4 except state camping facilities, located in the county. The tax shall be
 5 imposed at the rate of at least three percent (3%) but not more than five
 6 percent (5%) on the gross income derived from lodging income only
 7 and shall be in addition to the state gross retail tax imposed on those
 8 persons by IC 6-2.5. The tax does not apply to a retail transaction in
 9 which a student rents lodging in a university memorial union or
 10 residence hall while that student participates in a course of study for
 11 which the student receives college credit from a state university located
 12 in the county.

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

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

35 (d) If the tax is paid to the department of state revenue, the amounts
 36 received from the tax shall be paid quarterly by the treasurer of state to
 37 the county treasurer upon warrants 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 6-9-6-2 IS AMENDED TO READ AS FOLLOWS
 42 [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) There is created a nine (9)



1 member special funds board of managers (referred to as the "board of
2 managers" in this chapter) whose purpose is to promote the
3 development and growth of the convention and visitor industry in the
4 county.

5 (b) The mayor of the second class city shall appoint three (3)
6 individuals to serve as members of the board of managers. One (1) of
7 those appointees shall be a representative of the city's business
8 community. ~~and no more than two (2) of those appointees may be~~
9 ~~members of the same political party.~~ The mayor of the third class city
10 shall appoint three (3) individuals to serve as members of the board of
11 managers. One (1) of those appointees shall be a representative of the
12 city's business community. ~~and no more than two (2) of the appointees~~
13 ~~may be members of the same political party.~~ The county commissioners
14 shall appoint three (3) individuals to serve as members of the board of
15 managers. ~~No more than two (2) of the appointees may be members of~~
16 ~~the same political party.~~ ~~All individuals appointed to the board of~~
17 ~~managers must have been residents of the county for at least two (2)~~
18 ~~years immediately prior to their appointment.~~

19 (c) All terms of membership begin on January 15 and continue for
20 two (2) years until a successor is appointed. A member whose term
21 expires may be reappointed to serve another term. If a vacancy occurs
22 in the board of managers, the original appointing officer or authority
23 shall appoint a replacement to serve the remainder of the two (2) year
24 term.

25 (d) A member of the board of managers may be removed for cause
26 by the appointing officer or authority.

27 (e) Each member of the board of managers shall, before beginning
28 the duties of the office, take an oath of office to be endorsed upon the
29 member's certificate of appointment, which certificate shall be filed
30 with the clerk of the circuit court of the county.

31 (f) Members of the board of managers may not receive a salary, but
32 are entitled to reimbursement for expenses necessarily incurred in the
33 performance of their duties.

34 **(g) A member of the board of managers need not be a resident**
35 **of the county if the member is an owner or an executive level**
36 **employee of a tourism business that is located within the county.**
37 **However, the member must be a resident of Indiana.**

38 SECTION 8. IC 6-9-7-2 IS AMENDED TO READ AS FOLLOWS
39 [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) There is created a ten (10)
40 member convention and visitor commission (referred to as the
41 "commission" in this chapter) whose purpose is to promote the
42 development and growth of the convention and visitor industry in the



- 1 county.
- 2 (b) The county council shall, by majority vote, appoint three (3)
- 3 members of the commission, at least one (1) of whom must be engaged
- 4 in the hotel or motel business in the county, at least one (1) of whom
- 5 must be a representative of the travel or visitor industry in the county,
- 6 and at least one (1) of whom must be a member of the county council.
- 7 The county commissioners shall, by majority vote, appoint three (3)
- 8 members of the commission, at least one (1) of whom must be engaged
- 9 in the hotel or motel business in the county, at least one (1) of whom
- 10 must be a county commissioner, and at least one (1) of whom must be
- 11 a representative of the county's business community which
- 12 representative may be an executive officer of the chamber of commerce
- 13 of the county's largest city. The members appointed by the council and
- 14 the commissioners shall, by a majority vote, appoint one (1) member
- 15 of the commission from the Purdue conferences department. The
- 16 executive of the city with the greatest population in the county shall
- 17 appoint two (2) members of the commission, one (1) who must be a
- 18 representative of the economic development community and one (1)
- 19 who must be a representative of the travel or visitor industry in the
- 20 county. The executive of the city with the second greatest population
- 21 in the county shall appoint one (1) member of the commission, who
- 22 must be a representative of the travel or visitor industry.
- 23 (c) All terms of office begin on January 1 and end on December 31.
- 24 Members of the commission appointed by the county council serve two
- 25 (2) year terms, and members appointed by the county commissioners
- 26 or by the other members of the commission serve one (1) year terms.
- 27 A member whose term expires may be reappointed to serve another
- 28 term. If a vacancy occurs, a qualified person shall be appointed by the
- 29 original appointing authority to serve for the remainder of the term.
- 30 (d) A member of the commission may be removed for cause by ~~his~~
- 31 **the member's** appointing authority.
- 32 (e) Members of the commission may not receive a salary. However,
- 33 commission members shall receive reimbursement for necessary
- 34 expenses, but only when those necessary expenses are incurred in the
- 35 performance of their respective duties. In addition, commission
- 36 members may receive a maximum of thirty-five dollars (\$35) per diem
- 37 expenses for attendance at the official commission meetings.
- 38 **(f) A member appointed to the commission under subsection (b)**
- 39 **who is required to be:**
- 40 **(1) engaged in the hotel or motel business in the county; or**
- 41 **(2) a representative of the travel or visitor industry in the**
- 42 **county;**



1 **need not be a resident of the county if the member is an owner or**
 2 **an executive level employee of a hotel, motel, travel, or visitor**
 3 **business that is located within the county. However, the member**
 4 **must be a resident of Indiana.**

5 SECTION 9. IC 6-9-9-3, AS AMENDED BY P.L.224-2007,
 6 SECTION 95, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2017]: Sec. 3. (a) The tax imposed by section 2 of this chapter
 8 shall be at the rate of seven percent (7%) on the gross income derived
 9 from lodging income only.

10 (b) At least ~~two-sevenths (2/7)~~ **three-eighths (3/8)** of the tax
 11 proceeds paid to the capital improvement board of managers under this
 12 chapter must be used to provide grants to the convention and visitor
 13 bureau in the county to be used solely for the purpose of the
 14 development and promotion of the tourism and convention industry
 15 within the county.

16 (c) The capital improvement board of managers may establish
 17 budgetary requirements for the convention and visitors bureau. If the
 18 convention and visitors bureau fails to conform, the board may elect to
 19 suspend funding until the bureau complies.

20 SECTION 10. IC 6-9-10-2 IS AMENDED TO READ AS
 21 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) There is created
 22 a seven (7) member board of managers (referred to as the "board" in
 23 this chapter) whose purpose is to promote the development and growth
 24 of the convention and tourism industry in the county.

25 (b) The board of county commissioners, by majority vote, shall
 26 appoint three (3) members of the board, one (1) of whom must be
 27 engaged in the lodging industry in the county, one (1) of whom must
 28 be a county commissioner in the county, and one (1) of whom must be
 29 a member of a chamber of commerce in the county. The city council of
 30 the county's largest city according to the last preceding United States
 31 decennial census shall, by majority vote, appoint three (3) members of
 32 the board, one (1) of whom must be engaged in the lodging industry in
 33 the county, one (1) of whom must be engaged in the travel industry in
 34 the county, and one (1) of whom must be a member of the chamber of
 35 commerce of the county's largest city. The mayor of the city having the
 36 largest population in the county according to the last preceding United
 37 States decennial census shall appoint one (1) member who must be a
 38 member of the county's business community. **A member appointed to**
 39 **the board under this subsection who is required to be engaged in**
 40 **the lodging industry or travel industry in the county need not be a**
 41 **resident of the county if the member is an owner or an executive**
 42 **level employee of a lodging or travel business that is located within**



- 1 **the county. However, the member must be a resident of Indiana.**
 2 (c) All terms of office begin on January 1 and end on December 31.
 3 Members of the board appointed by the county commissioners serve
 4 one (1) year terms, and the other members of the board serve two (2)
 5 year terms. If a vacancy occurs, a qualified person shall be appointed
 6 by the original appointing authority to serve for the remainder of the
 7 term.
 8 (d) A board member may be removed for cause by ~~his~~ **the**
 9 **member's** appointing authority.
 10 (e) Members of the board may not receive a salary. However, board
 11 members shall receive reimbursement for necessary expenses incurred
 12 in the performance of their respective duties.
 13 (f) Each board member, before entering ~~his~~ **the board member's**
 14 duties, shall take an oath of office in the usual form, to be indorsed
 15 upon ~~his~~ **the board member's** certificate of appointment, which shall
 16 be promptly filed with the clerk of the circuit court of ~~his~~ **the board**
 17 **member's** county of residence.
 18 SECTION 11. IC 6-9-10.5-6, AS AMENDED BY P.L.172-2011,
 19 SECTION 102, IS AMENDED TO READ AS FOLLOWS
 20 [EFFECTIVE JULY 1, 2017]: Sec. 6. (a) The fiscal body of a county
 21 may levy a tax on every person engaged in the business of renting or
 22 furnishing, for periods of less than thirty (30) days, any room or rooms,
 23 lodgings, or accommodations in any:
 24 (1) hotel;
 25 (2) motel;
 26 (3) inn;
 27 (4) tourist cabin; ~~or~~
 28 **(5) tourist camp; or**
 29 ~~(5)~~ **(6)** campground space;
 30 located in the county.
 31 (b) The tax may not exceed the rate of five percent (5%) on the
 32 gross retail income derived from lodging income only and is in addition
 33 to the state gross retail tax imposed under IC 6-2.5.
 34 (c) The county fiscal body may adopt an ordinance to require that
 35 the tax be reported on forms approved by the county treasurer and that
 36 the tax shall be paid monthly to the county treasurer. If such an
 37 ordinance is adopted, the tax shall be paid to the county treasurer not
 38 more than twenty (20) days after the end of the month the tax is
 39 collected. If such an ordinance is not adopted, the tax shall be imposed,
 40 paid, and collected in exactly the same manner as the state gross retail
 41 tax is imposed, paid, and collected under IC 6-2.5.
 42 (d) All of the provisions of IC 6-2.5 relating to rights, duties,



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

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

14 SECTION 12. IC 6-9-10.5-9, AS ADDED BY P.L.172-2011,
 15 SECTION 105, IS AMENDED TO READ AS FOLLOWS
 16 [EFFECTIVE JULY 1, 2017]: Sec. 9. (a) If the tax levied under section
 17 6 of this chapter is increased by an ordinance of the county fiscal body,
 18 the county executive shall create a commission to promote:

- 19 (1) economic development; and
 20 (2) the development and growth of the convention, visitor, and
 21 tourism industry;
 22 in the county.

23 (b) The composition and appointment of the membership of a
 24 commission created under subsection (a) must be as follows:

- 25 (1) Subject to subdivision (2), the county executive shall
 26 determine the number of members of the commission.
 27 (2) The commission must be composed of an odd number of
 28 members.
 29 (3) A simple majority of the members must be:
 30 (A) engaged in the convention or tourism business;
 31 (B) involved in or promoting conventions, visitors, or tourism;
 32 or
 33 (C) involved in promoting economic development in the
 34 county.

35 **A member appointed under clause (A) or (B) need not be a**
 36 **resident of the county if the member is an owner or an**
 37 **executive level employee of a convention, visitor, or tourism**
 38 **business that is located within the county. However, the**
 39 **member must be a resident of Indiana.**

40 (4) At least two (2) members must be engaged in the business of
 41 renting or furnishing rooms, lodging, or accommodations (as
 42 described in section 6 of this chapter) if at least two (2) such



1 individuals are available and willing to serve on the commission.
 2 **A member appointed under this subdivision need not be a**
 3 **resident of the county if the member is an owner or an**
 4 **executive level employee of a business that is located within**
 5 **the county that rents or furnishes rooms, lodging, or**
 6 **accommodations (as described in section 6 of this chapter).**
 7 **However, the member must be a resident of Indiana.**

8 (5) Not more than a simple majority of the members may be
 9 affiliated with the same political party.

10 (6) Each member must reside in the county.

11 (7) (5) The executive of the largest municipality of the county
 12 shall appoint a number of members equal to:

13 (A) the total number of members of the commission;
 14 multiplied by

15 (B) a fraction:

16 (i) the numerator of which is equal to the population of the
 17 largest municipality in the county; and

18 (ii) the denominator of which is equal to the total population
 19 of the county;

20 rounded to the nearest whole number. The county executive shall
 21 determine who appoints the members of the commission not
 22 appointed by the executive of the largest municipality of the
 23 county.

24 (c) All terms of office of commission members begin on January 1.
 25 Initial appointments must be for staggered terms, with subsequent
 26 appointments for two (2) year terms. A member whose term expires
 27 may be reappointed to serve another term. If a vacancy occurs, the
 28 appointing authority shall appoint a qualified person to serve for the
 29 remainder of the term. If an initial appointment is not made by
 30 February 1 or a vacancy is not filled within thirty (30) days after the
 31 vacancy occurs, the commission shall appoint a member by majority
 32 vote.

33 (d) A member of the commission may be removed for cause by the
 34 member's appointing authority.

35 (e) Members of the commission may not receive a salary. However,
 36 commission members are entitled to reimbursement for necessary
 37 expenses incurred in the performance of their respective duties.

38 (f) Each commission member, before entering the member's duties,
 39 shall take an oath of office in the usual form, to be endorsed upon the
 40 member's certificate of appointment and promptly filed with the clerk
 41 of the circuit court of the county.

42 (g) The commission shall meet after January 1 each year for the



1 purpose of organization. The commission shall elect one (1) of its
 2 members president, another vice president, another secretary, and
 3 another treasurer. The members elected to those offices shall perform
 4 the duties pertaining to the offices. The first officers chosen shall serve
 5 from the date of their election until their successors are elected and
 6 qualified. A majority of the commission constitutes a quorum, and the
 7 concurrence of a majority of the commission is necessary to authorize
 8 any action.

9 SECTION 13. IC 6-9-11-2 IS AMENDED TO READ AS
 10 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) If a tax is levied
 11 under section 6(a) of this chapter, there is created a five (5) member
 12 convention and visitor commission (referred to as the "commission" in
 13 this chapter), whose purpose it is to promote the development and
 14 growth of the convention and visitor industry in the county.

15 (b) The county council, by majority vote, shall appoint two (2)
 16 members of the commission, one (1) of whom must be engaged in the
 17 hotel or motel business in the county and one (1) of whom must be
 18 engaged in the profession of education within the county. ~~The two (2)~~
 19 ~~members appointed by the county council may not be members of the~~
 20 ~~same political party.~~ The county commissioners, by majority vote, shall
 21 appoint two (2) members of the commission, one (1) of whom must be
 22 engaged in the hotel or motel business within the county and one (1) of
 23 whom must be representative of business, industry or labor within the
 24 county. ~~The two (2) members appointed by the county commissioners~~
 25 ~~may not be members of the same political party.~~ The mayor of the
 26 largest city in the county, according to the preceding decennial United
 27 States census, shall appoint one (1) member of the commission. The
 28 mayor's appointee must be engaged in the hotel or motel business in the
 29 county. **A member appointed to the commission who is required to**
 30 **be engaged in the hotel or motel business in the county need not be**
 31 **a resident of the county if the member is an owner or an executive**
 32 **level employee of a hotel or motel business that is located within**
 33 **the county. However, the member must be a resident of Indiana.**

34 (c) The initial terms of office of the members of the commission
 35 begin on the date a tax is levied under section 6(a) of this chapter. The
 36 initial terms of the members appointed by the county commissioners
 37 end on December 31 of the year in which the tax is levied, and the
 38 initial terms of the members appointed by the county council and by the
 39 mayor of the largest city end on December 31 of the immediately
 40 following year. All terms of office after the initial terms begin on
 41 January 1 and end on December 31. After the initial terms, members of
 42 the commission appointed by the county council and by the mayor of



1 the largest city serve two (2) year terms, and members appointed by the
 2 county commissioners serve one (1) year terms. A member whose term
 3 expires may be reappointed to serve another term. If a vacancy occurs,
 4 the commission, by majority vote shall, within thirty (30) days, appoint
 5 a qualified person to serve the remainder of the term. If the commission
 6 fails to appoint a person within thirty (30) days of the vacancy, the
 7 original appointing official or body for that vacant position, by majority
 8 vote, shall appoint a qualified person to serve the remainder of the
 9 term.

10 (d) Members of the commission may not receive a salary. However,
 11 commission members shall receive reimbursement for necessary
 12 expenses, but only when the necessary expenses are incurred in the
 13 performance of their respective duties.

14 SECTION 14. IC 6-9-14-2 IS AMENDED TO READ AS
 15 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) A county that
 16 imposes a tax pursuant to section 6 of this chapter shall create a five (5)
 17 member convention and visitors commission (referred to as the
 18 "commission" in this chapter), whose purpose it is to promote the
 19 development and growth of conventions and visitation in the county.

20 (b) If a convention and visitors commission is created for a county,
 21 the county council, by majority vote, shall appoint three (3) members
 22 of the commission, at least two (2) of whom must be engaged in the
 23 hotel or motel business in the county. The county commissioners, by
 24 majority vote, shall appoint two (2) members of the commission, at
 25 least one (1) of whom must be engaged in the hotel or motel business
 26 within the county. **A member appointed to the commission who is**
 27 **required to be engaged in the hotel or motel business in the county**
 28 **need not be a resident of the county if the member is an owner or**
 29 **an executive level employee of a hotel or motel business that is**
 30 **located within the county. However, the member must be a resident**
 31 **of Indiana.**

32 (c) All terms of office begin on January 1 and end on December 31.
 33 Members of the commission appointed by the county council serve two
 34 (2) year terms, and members appointed by the county commissioners
 35 serve one (1) year terms. A member whose term expires may be
 36 reappointed to serve another term. If a vacancy occurs, a qualified
 37 person shall be appointed by the original appointing authority to serve
 38 for the remainder of the term.

39 (d) A member of the commission may be removed for cause by ~~his~~
 40 **the member's** appointing authority.

41 (e) Members of the commission may not receive a salary. However,
 42 commission members shall receive reimbursement for necessary



1 expenses, but only when the necessary expenses are incurred in the
2 performance of their respective duties.

3 SECTION 15. IC 6-9-14-6 IS AMENDED TO READ AS
4 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 6. (a) The county
5 council 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 hotel, motel, inn,
8 conference center, retreat center, **tourist camp**, or tourist cabin located
9 in the county. However, the county council may not levy the tax on a
10 person for engaging in the business of providing campsites within a
11 state or federal park or forest. The tax may be imposed at any rate up
12 to and including five percent (5%). The tax shall be imposed on the
13 gross retail income derived from lodging income only and shall be in
14 addition to the state gross retail tax imposed on those persons by
15 IC 6-2.5.

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 retail income" shall have the same meaning in this section as they have
32 in IC 6-2.5. If the tax is paid to the department of state revenue, the
33 returns to be filed for the payment of the tax under this section may be
34 either 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 or regulation, determine.

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

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



1 SECTION 16. IC 6-9-15-2 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) There is created
 3 a seven (7) member board of managers (referred to as the "board" in
 4 this chapter) whose purpose is to promote the development and growth
 5 of the convention activity, tourism, and industry in the county.

6 (b) The board of county commissioners, by majority vote, shall
 7 appoint three (3) members of the board, one (1) of whom must be
 8 engaged in the lodging industry in the county, one (1) of whom must
 9 be a county commissioner in the county, and one (1) of whom must be
 10 a member of a chamber of commerce in the county. The city council of
 11 the county's largest city according to the last preceding United States
 12 decennial census shall, by majority vote, appoint three (3) members of
 13 the board, one (1) of whom must be engaged in the lodging industry in
 14 the county, one (1) of whom must be engaged in the travel industry in
 15 the county, and one (1) of whom must be a member of the common
 16 council of the county's largest city. The mayor of the city having the
 17 largest population in the county according to the last preceding United
 18 States decennial census shall appoint one (1) member who must be a
 19 member of the county's business community. **A member appointed to
 20 the commission who is required to be engaged in the lodging or
 21 travel industry in the county need not be a resident of the county
 22 if the member is an owner or an executive level employee of a
 23 lodging or travel business that is located within the county.
 24 However, the member must be a resident of Indiana.**

25 (c) All terms of office begin on January 1 and end on December 31.
 26 Members of the board appointed by the county commissioners serve
 27 one (1) year terms, and the other members of the board serve two (2)
 28 year terms. If a vacancy occurs, a qualified person shall be appointed
 29 by the original appointing authority to serve for the remainder of the
 30 term.

31 (d) A board member may be removed for cause by **his the**
 32 **member's** appointing authority.

33 (e) Members of the board may not receive a salary or reimbursement
 34 for necessary expenses incurred in the performance of their respective
 35 duties.

36 (f) Each board member, before entering **his the member's** duties,
 37 shall take an oath of office in the usual form, to be indorsed upon **his**
 38 **the member's** certificate of appointment, which shall be promptly filed
 39 with the clerk of the circuit court of **his the member's** county of
 40 residence.

41 SECTION 17. IC 6-9-16-2 IS AMENDED TO READ AS
 42 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 2. (a) There is created



1 a seven (7) member convention and visitor commission (referred to as
2 the "commission" in this chapter), whose purpose it is to promote the
3 development and growth of the convention and visitor industry in the
4 county.

5 (b) The county commissioners, by majority vote, shall appoint four
6 (4) members of the commission. The county commissioners shall
7 appoint one (1) member who is engaged in the hotel or motel business
8 in the county, one (1) member who is engaged in the restaurant
9 business in the county, one (1) member who is engaged in the
10 hospitality and visitor industry in the county, and one (1) member at
11 large. The mayor of the municipality with the largest population in the
12 county shall appoint three (3) members of the commission, one (1) of
13 whom is engaged in the hotel, motel, or restaurant business in the
14 county, one (1) of whom is engaged in the hospitality and visitor
15 industry in the county, and one (1) of whom is engaged in business or
16 industry within the county. **A member appointed to the commission
17 under this subsection who is required to be:**

18 **(1) engaged in the hotel, motel, or restaurant business in the
19 county; or**

20 **(2) engaged in the hospitality and visitor industry in the
21 county;**

22 **need not be a resident of the county if the member is an owner or
23 an executive level employee of a business within one (1) of those
24 industries that is located within the county. However, the member
25 must be a resident of Indiana.**

26 (c) All terms of office begin on January 1 and end on December 31.
27 Members of the commission appointed by the county commissioners
28 serve terms of two (2) years, and members appointed by the mayor of
29 the largest municipality in the county serve terms of one (1) year. A
30 member whose term expires may be reappointed to serve another term.
31 If a vacancy occurs, a qualified person shall be appointed by the
32 original appointing authority to serve for the remainder of the term.

33 (d) A member of the commission may be removed for cause by **his
34 the member's** appointing authority.

35 (e) Members of the commission may not receive a salary. However,
36 commission members shall receive reimbursement for necessary
37 expenses, but only when the necessary expenses are incurred in the
38 performance of their respective duties.

39 SECTION 18. IC 6-9-17-3 IS AMENDED TO READ AS
40 FOLLOWS [EFFECTIVE JULY 1, 2017]: 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; **or**
 9 **(8) tourist camp;**

10 in the county.

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

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

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

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

33 SECTION 19. IC 6-9-17-5, AS AMENDED BY P.L.166-2014,
 34 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2017]: Sec. 5. (a) When the tax is levied under section 3 of
 36 this chapter, there is created a seven (7) member visitor and convention
 37 commission (referred to as the commission in this chapter) to promote
 38 the development and growth of the convention and visitor industry in
 39 the county.

40 (b) The executive of the city with the largest population in the
 41 county shall appoint five (5) members of the commission as follows:

- 42 (1) Two (2) members must be engaged in the lodging business in



- 1 the county.
 2 (2) Two (2) members must be engaged in business in the county.
 3 (3) One (1) member must be engaged in the tourism and
 4 hospitality industry.

5 **A member appointed under subdivision (1) or (3) need not be a**
 6 **resident of the county if the member is an owner or an executive**
 7 **level employee of a lodging business, tourism business, or**
 8 **hospitality business that is located within the county. However, the**
 9 **member must be a resident of Indiana.**

10 (c) The county fiscal body shall appoint two (2) members of the
 11 commission. Each member must be engaged in business in the county.

12 (d) All terms of office of commission members begin on January 1.
 13 Members of the commission serve terms of two (2) years. A member
 14 whose term expires may be reappointed to serve another term. If an
 15 initial appointment is not made by February 1 or a vacancy is not filled
 16 within thirty (30) days, the commission shall appoint a member by
 17 majority vote to serve for the remainder of the term.

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

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

23 (g) Each commission member, before taking office, shall take an
 24 oath of office in the usual form, to be endorsed upon the member's
 25 certificate of appointment and promptly filed with the clerk of the
 26 circuit court of the county.

27 (h) The commission shall meet after January 1 each year for the
 28 purpose of organization. It shall elect one (1) of its members president,
 29 another vice president, another secretary, and another treasurer. The
 30 members elected to those offices shall perform the duties pertaining to
 31 the offices. The officers chosen shall serve from the date of their
 32 election until their successors are elected and qualified. A majority of
 33 the commission constitutes a quorum, and the concurrence of a
 34 majority of the commission is necessary to authorize any action.

35 SECTION 20. IC 6-9-18-3 IS AMENDED TO READ AS
 36 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3. (a) The fiscal body
 37 of a county may levy a tax on every person engaged in the business of
 38 renting or furnishing, for periods of less than thirty (30) days, any room
 39 or rooms, lodgings, or accommodations in any:

- 40 (1) hotel;
 41 (2) motel;
 42 (3) boat motel;



- 1 (4) inn;
 2 (5) college or university memorial union;
 3 (6) college or university residence hall or dormitory; ~~or~~
 4 (7) tourist cabin; **or**
 5 **(8) tourist camp;**

6 located in the county.

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

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

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

18 (d) 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 under IC 6-2.5.

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

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

40 SECTION 21. IC 6-9-18-5 IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 5. (a) If a tax is levied
 42 under section 3 of this chapter, the county executive shall create a



1 commission to promote the development and growth of the convention,
 2 visitor, and tourism industry in the county. If two (2) or more adjoining
 3 counties desire to establish a joint commission, the counties shall enter
 4 into an agreement under IC 36-1-7.

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

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

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

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

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

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



- 1 majority vote.
- 2 (e) A member of the commission may be removed for cause by ~~his~~
3 **the member's** appointing authority.
- 4 (f) Members of the commission may not receive a salary. However,
5 commission members are entitled to reimbursement for necessary
6 expenses incurred in the performance of their respective duties.
- 7 (g) Each commission member, before entering ~~his~~ **the member's**
8 duties, shall take an oath of office in the usual form, to be endorsed
9 upon ~~his~~ **the member's** certificate of appointment and promptly filed
10 with the clerk of the circuit court of the county.
- 11 (h) The commission shall meet after January 1 each year for the
12 purpose of organization. It shall elect one (1) of its members president,
13 another vice president, another secretary, and another treasurer. The
14 members elected to those offices shall perform the duties pertaining to
15 the offices. The first officers chosen shall serve from the date of their
16 election until their successors are elected and qualified. A majority of
17 the commission constitutes a quorum, and the concurrence of a
18 majority of the commission is necessary to authorize any action.
- 19 SECTION 22. IC 6-9-19-3 IS AMENDED TO READ AS
20 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3. (a) The fiscal body
21 of a county may levy a tax on every person engaged in the business of
22 renting or furnishing, for periods of less than thirty (30) days, any room
23 or rooms, lodgings, or accommodations in any:
- 24 (1) hotel;
25 (2) motel;
26 (3) inn; ~~or~~
27 (4) tourist cabin; **or**
28 (5) **tourist camp;**
- 29 that has thirty (30) or more rooms for rent and is located in the county.
- 30 (b) The tax does not apply to gross income received in a transaction
31 in which:
- 32 (1) a student rents lodgings in a college or university residence
33 hall while that student participates in a course of study for which
34 the student receives college credit from a college or university
35 located in the county; or
36 (2) a person rents a room, lodging, or accommodations for a
37 period of thirty (30) days or more.
- 38 (c) The tax may not exceed the rate of five percent (5%) on the gross
39 retail income derived from lodging income only and is in addition to
40 the state gross retail tax imposed under IC 6-2.5.
- 41 (d) The county fiscal body may adopt an ordinance to require that
42 the tax be reported on forms approved by the county treasurer and that



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

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

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

21 SECTION 23. IC 6-9-19-5 IS AMENDED TO READ AS
 22 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 5. (a) If a tax is levied
 23 under section 3 of this chapter, the county executive shall create a
 24 commission to promote the development and growth of the convention
 25 and visitor industry in the county.

26 (b) The commission consists of seven (7) members. The county
 27 executive shall appoint all members to the commission. Four (4)
 28 members must be actively engaged in the management of a hotel or
 29 motel in the county. The remainder of the commission members must
 30 be members, officers, or directors of a chamber of commerce within the
 31 county or of other Indiana not-for-profit corporations organized to
 32 promote and solicit conventions, trade shows, or visitors in the county.
 33 **A member appointed to the commission under this subsection need**
 34 **not be a resident of the county if the member is an owner or an**
 35 **executive level employee of a hotel or motel business, or of a**
 36 **tourism business that is located within the county. However, the**
 37 **member must be a resident of Indiana.**

38 (c) All terms of office of commission members begin on January 1.
 39 Initial appointments must be for staggered terms, with subsequent
 40 appointments for two (2) year terms. A member whose term expires
 41 may be reappointed to serve another term. If a vacancy occurs, the
 42 county executive shall appoint a qualified person, as provided in



1 subsection (b), to serve for the remainder of the term.

2 (d) A member of the commission may be removed for cause by the
3 county executive.

4 (e) Members of the commission may not receive a salary. However,
5 commission members are entitled to reimbursement for necessary
6 expenses incurred in the performance of their respective duties.

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

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

19 SECTION 24. IC 6-9-29-3, AS AMENDED BY P.L.181-2016,
20 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
21 JULY 1, 2017]: Sec. 3. **(a)** If an ordinance has been adopted requiring
22 the payment of the innkeeper's tax to the county treasurer instead of the
23 department of state revenue, the county treasurer has the same rights
24 and powers with respect to collecting and refunding the county
25 innkeeper's tax as the department of state revenue.

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

29 **(1) to the department of state revenue, if the taxpayer files a**
30 **separate return for the innkeeper's tax; or**

31 **(2) to the county treasurer, if an ordinance has been adopted**
32 **requiring the payment of the innkeeper's tax to the county**
33 **treasurer instead of the department of state revenue.**

34 SECTION 25. IC 6-9-29-5 IS ADDED TO THE INDIANA CODE
35 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
36 1, 2017]: Sec. 5. **(a) As used in this section, "commission" refers to**
37 **the following:**

38 **(1) A board of managers established under:**

39 **(A) IC 6-9-1-2 (St. Joseph County);**

40 **(B) IC 6-9-3-1 (Floyd/Clark County);**

41 **(C) IC 6-9-6-2 (LaPorte County);**

42 **(D) IC 6-9-10-2 (Wayne County); or**



- 1 **(E) IC 6-9-15-2 (Jefferson County).**
2 **(2) A capital improvement board of managers established**
3 **under:**
4 **(A) IC 36-10-9-3 (Marion County); or**
5 **(B) IC 6-9-9 (Allen County).**
6 **(3) A commission established under:**
7 **(A) IC 6-9-10.5-9 (White County);**
8 **(B) IC 6-9-18-5 (Uniform County Innkeeper's Tax);**
9 **(C) IC 6-9-19-5 (Elkhart County);**
10 **(D) IC 6-9-32-5 (Jackson County); or**
11 **(E) IC 6-9-37-5 (Hendricks County).**
12 **(4) A convention and visitor bureau:**
13 **(A) established under IC 6-9-2-3 (Lake County); or**
14 **(B) designated as a grant recipient under IC 6-9-9-3(b)**
15 **(Allen County).**
16 **(5) A convention and visitor commission established under:**
17 **(A) IC 6-9-2.5-2 (Vanderburgh County);**
18 **(B) IC 6-9-4-2 (Monroe County);**
19 **(C) IC 6-9-7-2 (Tippecanoe County);**
20 **(D) IC 6-9-11-2 (Vigo County);**
21 **(E) IC 6-9-14-2 (Brown County);**
22 **(F) IC 6-9-16-2 (Howard County); or**
23 **(G) IC 6-9-17-5 (Madison County).**
24 **(6) Any other similar entity that is authorized to administer**
25 **funds received from an innkeeper's tax imposed under this**
26 **article.**
27 **(b) With each disbursement of innkeeper's tax revenue to a**
28 **county under this article, the department of state revenue shall also**
29 **provide summary data of the amount of the county's innkeeper's**
30 **tax disbursement to the commission established for that county.**
31 **(c) This subsection applies only to a county that has adopted an**
32 **ordinance requiring the payment of the innkeeper's tax to the**
33 **county treasurer instead of the department of state revenue. The**
34 **county treasurer shall determine and report to the department of**
35 **state revenue before March 1 of each year the amount of**
36 **innkeeper's tax collected in the county in the preceding year. Not**
37 **later than April 1 of each year, the department of state revenue**
38 **shall provide summary data of the total amount of the county's**
39 **innkeeper's tax collected in the preceding year to the commission**
40 **established for that county.**
41 **SECTION 26. IC 6-9-32-3 IS AMENDED TO READ AS**
42 **FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3. (a) The fiscal body**



1 of a county may levy a tax on every person engaged in the business of
 2 renting or furnishing, for periods of less than thirty (30) days, any room
 3 or rooms, lodgings, or accommodations in any:

- 4 (1) hotel;
 5 (2) motel;
 6 (3) boat motel;
 7 (4) inn; ~~or~~
 8 (5) tourist cabin; **or**
 9 **(6) tourist camp;**

10 located in the county.

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

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

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

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

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

39 SECTION 27. IC 6-9-32-5 IS AMENDED TO READ AS
 40 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 5. (a) The county
 41 executive shall create a commission to promote the development and
 42 growth of the convention, visitor, and tourism industry in the county.



1 If two (2) or more adjoining counties desire to establish a joint
 2 commission, the counties shall enter into an agreement under
 3 IC 36-1-7.

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

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

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

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

26 (c) If a municipality other than the largest municipality in the county
 27 collects fifty percent (50%) or more of the tax revenue collected under
 28 this chapter during the three (3) month period following imposition of
 29 the tax, the executive of the municipality shall appoint the same
 30 number of 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 the
 42 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 the member's duties,
5 shall take an oath of office in the usual form, to be endorsed upon the
6 member's certificate of appointment and promptly filed with the clerk
7 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 28. IC 6-9-37-3, AS ADDED BY P.L.214-2005,
17 SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
18 JULY 1, 2017]: Sec. 3. (a) The fiscal body of a county may levy a tax
19 on every person engaged in the business of renting or furnishing, for
20 periods of less than thirty (30) days, any room or rooms, lodgings, or
21 accommodations in any:

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

30 located in the county.

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

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

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

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

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

22 SECTION 29. IC 6-9-37-5, AS ADDED BY P.L.214-2005,
 23 SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2017]: Sec. 5. (a) The county executive shall create a
 25 commission to promote the development and growth of the convention,
 26 visitor, and tourism industry in the county. If two (2) or more adjoining
 27 counties desire to establish a joint commission, the counties shall enter
 28 into an agreement under IC 36-1-7.

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

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

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

34 **A member appointed to the commission under subdivision (1) or**
 35 **(2) need not be a resident of the county if the member is an owner**
 36 **or an executive level employee of a convention, visitor, or tourism**
 37 **business that is located within the county. However, the member**
 38 **must be a resident of Indiana.** If available and willing to serve, at
 39 least two (2) of the members must be engaged in the business of renting
 40 or furnishing rooms, lodging, or accommodations (as described in
 41 section 3 of this chapter). Not more than one (1) member may be
 42 affiliated with the same business entity. ~~Not more than a simple~~



1 ~~majority of the members may be affiliated with the same political party.~~
2 ~~Each member must reside in the county.~~ The county executive shall
3 also determine who will make the appointments to the commission,
4 except that the executive of the largest municipality in the county shall
5 appoint a number of the members of the commission, which number
6 shall be in the same ratio to the total size of the commission (rounded
7 off to the nearest whole number) that the population of the largest
8 municipality bears to the total population of the county.

9 (c) If a municipality other than the largest municipality in the county
10 collects fifty percent (50%) or more of the tax revenue collected under
11 this chapter during the three (3) month period following imposition of
12 the tax, the executive of the municipality shall appoint the same
13 number of members to the commission that the executive of the largest
14 municipality in the county appoints under subsection (b).

15 (d) Except as provided in subsection (c), all terms of office of
16 commission members begin on January 1. Initial appointments must be
17 for staggered terms, with subsequent appointments for two (2) year
18 terms. A member whose term expires may be reappointed to serve
19 another term. If a vacancy occurs, the appointing authority shall
20 appoint a qualified person to serve for the remainder of the term. If an
21 initial appointment is not made by February 1 or a vacancy is not filled
22 within thirty (30) days, the commission shall appoint a member by
23 majority vote.

24 (e) A member of the commission may be removed for cause by the
25 member's appointing authority.

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

29 (g) Each commission member, before entering the member's duties,
30 shall take an oath of office in the usual form, to be endorsed upon the
31 member's certificate of appointment and promptly filed with the clerk
32 of the circuit court of the county.

33 (h) The commission shall meet after January 1 each year for the
34 purpose of organization. It shall elect one (1) of its members president,
35 another vice president, another secretary, and another treasurer. The
36 members elected to those offices shall perform the duties pertaining to
37 the offices. The first officers chosen shall serve from the date of their
38 election until their successors are elected and qualified. A majority of
39 the commission constitutes a quorum, and the concurrence of a
40 majority of the commission is necessary to authorize any action.

