

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

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

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

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2023 Regular Session of the General Assembly.

SENATE ENROLLED ACT No. 37

AN ACT to amend the Indiana Code concerning taxation.

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

SECTION 1. IC 6-9-2-3, AS AMENDED BY P.L.193-2017, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) For purposes of this section, the size of a political subdivision is based on the population determined in the last federal decennial census.

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

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

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

(e) The county commissioners shall appoint two (2) members to the bureau. One (1) of the appointees must be a resident of the sixth largest town in the county. One (1) of the appointees must be a resident of the seventh largest town in the county. The appointees may not be of the

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same political party.

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

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

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

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

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

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

(j) A member of the bureau may be removed for cause:

- (1) by the member's appointing authority; or
- (2) by vote of the bureau's board if it is determined that a member does not meet the qualifications under subsection (h).

If a member is removed under this subsection, the appointing authority may, not more than thirty (30) days after the member is removed, appoint a replacement member to fill the remainder of the removed member's term.

(k) Members of the bureau may not receive a salary. However,

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bureau members are entitled to reimbursement for necessary expenses incurred in the performance of their respective duties.

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

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

(n) If the county and one (1) or more adjoining counties desire to establish a joint bureau, the counties shall enter into an agreement under IC 36-1-7.

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

SECTION 2. IC 6-9-2-4, AS AMENDED BY P.L.190-2014, SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) The bureau may:

- (1) accept and use gifts, grants, and contributions from any public or private source, under terms and conditions that the bureau considers necessary and desirable;
- (2) sue and be sued;
- (3) enter into contracts and agreements;
- (4) make rules necessary for the conduct of its business and the accomplishment of its purposes;
- (5) receive and approve, alter, or reject requests and proposals for funding by corporations qualified under subdivision (6);
- (6) after its approval of a proposal, transfer money from any fund established by the bureau, the promotion fund, or the alternate revenue fund to any Indiana nonprofit corporation to promote and encourage conventions, trade shows, visitors, or special events in the county;
- (7) require financial or other reports from any corporation that receives funds under this chapter;
- (8) enter into leases under IC 36-1-10 for the construction, acquisition, and equipping of a visitor center; and
- (9) exercise the power of eminent domain to acquire property to promote and encourage conventions, trade shows, special events,

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recreation, and visitors within the county.

(b) All expenses of the bureau shall be paid from funds established by the bureau. Before December 20 of each year, the bureau shall prepare a budget for expenditures during the following year, taking into consideration the recommendations made by a corporation qualified under subsection (a)(6) **and submit the budget to the county council for its review and approval. An expenditure may not be made under this chapter unless it is in accordance with an appropriation made by the county council in the manner provided by law. A budget prepared by the bureau and approved by the county council** under this section must be:

- (1) submitted to the department of local government finance;
- (2) published on the department's interactive and searchable ~~Internet web site~~ **website** containing local government information (the Indiana gateway for governmental units); and
- (3) placed on file with the county auditor.

(c) All money in the bureau's funds shall be deposited, held, secured, invested, and paid in accordance with statutes relating to the handling of public funds. The handling and expenditure of money in the bureau's funds are subject to audit and supervision by the state board of accounts.

SECTION 3. IC 6-9-2-4.3, AS AMENDED BY P.L.204-2016, SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4.3. (a) The Lake County convention and visitor bureau shall establish a convention, tourism, and visitor promotion alternate revenue fund (referred to in this chapter as the "alternate revenue fund"). The bureau may deposit in the alternate revenue fund all money received by the bureau after June 30, 2005, that is not required to be deposited in the promotion fund under section 2 of this chapter or a fund established by the bureau, including appropriations, gifts, grants, membership dues, and contributions from any public or private source.

(b) The bureau may ~~without appropriation by the county council;~~ expend money from the alternate revenue fund to promote and encourage conventions, trade shows, visitors, special events, sporting events, and exhibitions in the county. Money may be paid from the alternate revenue fund by claim in the same manner as municipalities may pay claims under IC 5-11-10-1.6.

(c) All money in the alternate revenue fund shall be deposited, held, secured, invested, and paid in accordance with statutes relating to the handling of public funds. The handling and expenditure of money in the alternate revenue fund is subject to audit and supervision by the



state board of accounts.

(d) Money derived from the taxes imposed under IC 4-33-13 may not be transferred to the alternate revenue fund.

SECTION 4. IC 36-7.5-7-8, AS ADDED BY P.L.195-2023, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) Beginning July 1, 2023, the Lake County board of commissioners shall begin accepting proposals for the development, operation, and an ownership share in a Lake County convention and event center from any entity qualified to fund and operate a convention and event center, including local political subdivisions. Subject to subsection (d), timely proposals shall be submitted not later than ~~May 31~~, **December 1**, 2024. A proposal must include at least the following:

- (1) Any variance in the entity's proposal from what is described in the updated feasibility study prepared under section 5(i) of this chapter as the variance is related to a return on investment analysis, including anticipated income generated countywide, peripheral investment anticipated to result from the project, or anticipated gross retail tax revenue to be generated from the project.
- (2) The uses that the convention and event center will accommodate.
- (3) Acknowledgment that in order to secure money from the convention fund and reserve fund, the Lake County convention center authority, as described in section 9 of this chapter, will share in ownership of the convention and event center.
- (4) An operating plan, including information concerning:
 - (A) any third party entity expected to manage and operate the facility;
 - (B) any professional experience with convention center operations;
 - (C) any professional experience with facility management; and
 - (D) any experience with efficiency programs used for managing operating costs and capital expenditures.
- (5) An anticipated operating budget for the facility, including the financing of any operational shortfall and pro forma operating statements for the first five (5) years of operations.
- (6) Any documents related to vendor agreements, leases, partnerships, and financing plans and commitments.
- (7) Any proposed or available hotel accommodations that may be dedicated for the promotion and sales of the convention and event center, and not for promotional uses for any other associated

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facility.

(8) Any other information considered necessary by the Lake County board of commissioners.

(b) Proposals shall be submitted to the Lake County board of commissioners and reviewed for completeness, adherence to the requirements under this section, and evaluation of the materials submitted.

(c) The Lake County board of commissioners shall hold public hearings concerning proposals submitted and for the selection of any professional advisers to be used in approval of a proposal.

(d) If a proposal is approved, the Lake County board of commissioners shall adopt a resolution to that effect. ~~not later than December 1, 2024.~~ If no proposal is approved before ~~December 1, 2024,~~ **June 1, 2025**, proposals may continue to be submitted to the Lake County board of commissioners for review. However, if no proposal is approved before January 1, 2028, no additional proposals may be accepted, and any money in the fund reverts to the state general fund.

SECTION 5. An emergency is declared for this act.



President of the Senate

President Pro Tempore

Speaker of the House of Representatives

Governor of the State of Indiana

Date: _____ Time: _____

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