



Reprinted  
January 26, 2024

---

---

## SENATE BILL No. 238

---

DIGEST OF SB 238 (Updated January 25, 2024 3:13 pm - DI 120)

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

**Synopsis:** Jefferson County innkeeper's tax. Authorizes Jefferson County to impose its innkeeper's tax at a rate of 8% (instead of 5% under current law). Provides that, if the tax rate is increased to more than 5%, the portion of the tax rate that exceeds 5% expires on December 31, 2045.

**Effective:** Upon passage.

---

---

### Maxwell

---

---

January 10, 2024, read first time and referred to Committee on Tax and Fiscal Policy.  
January 23, 2024, reported favorably — Do Pass.  
January 25, 2024, read second time, amended, ordered engrossed.

---

---

SB 238—LS 6564/DI 120





Reprinted  
January 26, 2024

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 BILL No. 238

---

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 6-9-15-6, AS AMENDED BY THE TECHNICAL  
2 CORRECTIONS BILL OF THE 2024 GENERAL ASSEMBLY, IS  
3 AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON  
4 PASSAGE]: Sec. 6. (a) The county council may impose a tax on every  
5 person engaged in the business of renting or furnishing, for periods of  
6 less than thirty (30) days, any room or rooms, lodging, or  
7 accommodations in any hotel, motel, inn, tourist camp, or tourist cabin  
8 located in the county. However, the tax may not be imposed on the  
9 renting or furnishing of:  
10 (1) campsites at a state or federal park or forest;  
11 (2) rooms, lodgings, or accommodations to a person for a period  
12 of thirty (30) days or more; or  
13 (3) any room, lodging, or accommodations in a university or  
14 college residence hall to a student participating in a course of  
15 study for which the student receives college credit from a college  
16 or university located in the county.  
17 (b) The tax shall be imposed at the rate of four percent (4%) on the

SB 238—LS 6564/DI 120



1 gross income derived from lodging income only. **Subject to subsection**  
 2 **(g)**, the county council may increase the tax rate to ~~five percent (5%)~~  
 3 **eight percent (8%)**. The tax is in addition to the state gross retail tax  
 4 imposed on such persons by IC 6-2.5.

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

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

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

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

31 **(g) This subsection applies only if the county council increases**  
 32 **the tax rate to more than five percent (5%). The portion of the tax**  
 33 **rate that exceeds five percent (5%) shall expire on December 31,**  
 34 **2045.**

35 SECTION 2. An emergency is declared for this act.



## COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 238, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is to SB 238 as introduced.)

HOLDMAN, Chairperson

Committee Vote: Yeas 14, Nays 0

---

SENATE MOTION

Madam President: I move that Senate Bill 238 be amended to read as follows:

Page 1, delete line 17.

Page 2, delete lines 1 through 4, begin a new paragraph and insert:

"(b) The tax shall be imposed at the rate of four percent (4%) on the gross income derived from lodging income only. **Subject to subsection (g),** the county council may increase the tax rate to ~~five percent (5%)~~ **eight percent (8%)**. The tax is in addition to the state gross retail tax imposed on such persons by IC 6-2.5."

Page 2, between lines 30 and 31, begin a new paragraph and insert:

"**(g) This subsection applies only if the county council increases the tax rate to more than five percent (5%). The portion of the tax rate that exceeds five percent (5%) shall expire on December 31, 2045.**"

(Reference is to SB 238 as printed January 24, 2024.)

MAXWELL

