

IC 6-9-13

Chapter 13. Marion County Admissions Tax

IC 6-9-13-1

Imposition of tax by ordinance; exceptions; dates effective

Sec. 1. (a) Except as provided in subsection (b), the city-county council of a county that contains a consolidated first class city may adopt an ordinance to impose an excise tax, known as the county admissions tax, for the privilege of attending, before January 1, 2041, any event and, after December 31, 2040, any professional sporting event:

- (1) held in a facility financed in whole or in part by:
 - (A) bonds or notes issued under IC 18-4-17 (before its repeal on September 1, 1981), IC 36-10-9, or IC 36-10-9.1; or
 - (B) a lease or other agreement under IC 5-1-17; and
- (2) to which tickets are offered for sale to the public by:
 - (A) the box office of the facility; or
 - (B) an authorized agent of the facility.

(b) The excise tax imposed under subsection (a) does not apply to the following:

- (1) An event sponsored by an educational institution or an association representing an educational institution.
- (2) An event sponsored by a religious organization.
- (3) An event sponsored by an organization that is considered a charitable organization by the Internal Revenue Service for federal tax purposes.
- (4) An event sponsored by a political organization.

(c) If a city-county council adopts an ordinance under subsection (a), it shall immediately send a certified copy of the ordinance to the commissioner of the department of state revenue.

(d) If a city-county council adopts an ordinance under subsection (a) or section 2 of this chapter prior to June 1, the county admissions tax applies to admission charges collected after June 30 of the year in which the ordinance is adopted. If the city-county council adopts an ordinance under subsection (a) or section 2 of this chapter on or after June 1, the county admissions tax applies to admission charges collected after the last day of the month in which the ordinance is adopted.

As added by Acts 1981, P.L.99, SEC.2. Amended by P.L.3-1990, SEC.28; P.L.256-1997(ss), SEC.3; P.L.46-1998, SEC.6; P.L.214-2005, SEC.32.

IC 6-9-13-2

Rate of tax; allocation and distribution

Sec. 2. (a) Except as provided in subsection (b), the county admissions tax equals five percent (5%) of the price for admission to any event described in section 1 of this chapter.

(b) On or before June 30, 2005, the city-county council may, by

ordinance adopted by a majority of the members elected to the city-county council, increase the county admissions tax from five percent (5%) to six percent (6%) of the price for admission to any event described in section 1 of this chapter.

(c) After January 1, 2013, and before March 1, 2013, the city-county council may, by ordinance adopted by a majority of the members elected to the city-county council, increase the county admissions tax rate by not more than four percent (4%) of the price for admission to any event described in section 1 of this chapter. If the city-county council adopts an ordinance under this subsection:

(1) the city-county council shall immediately send a certified copy of the ordinance to the commissioner of the department of state revenue; and

(2) the tax applies to transactions after the last day of the month in which the ordinance is adopted, if the city-county council adopts the ordinance on or before the fifteenth day of a month. If the city-county council adopts the ordinance after the fifteenth day of a month, the tax applies to transactions after the last day of the month following the month in which the ordinance is adopted.

The increase in the tax imposed under this subsection continues in effect unless the increase is rescinded. However, any increase in the tax rate under this subsection may not continue in effect after February 28, 2023.

(d) The amount collected from that portion of the county admissions tax imposed under:

(1) subsection (a) and collected after December 31, 2027; and

(2) subsection (b);

shall be distributed to the capital improvement board of managers or its designee. So long as there are any current or future obligations owed by the capital improvement board of managers to the Indiana stadium and convention building authority created by IC 5-1-17 or any state agency pursuant to a lease or other agreement entered into between the capital improvement board of managers and the Indiana stadium and convention building authority or any state agency under IC 5-1-17-26, the capital improvement board of managers or its designee shall deposit the revenues received from that portion of the county admissions tax imposed under subsection (b) in a special fund, which may be used only for the payment of the obligations described in this subsection.

(e) The amount collected from an increase adopted under subsection (c) shall be deposited in the sports and convention facilities operating fund established by IC 36-7-31-16.

As added by Acts 1981, P.L.99, SEC.2. Amended by P.L.256-1997(ss), SEC.4; P.L.214-2005, SEC.33; P.L.182-2009(ss), SEC.261; P.L.205-2013, SEC.132.

IC 6-9-13-3

Liability; collection

Sec. 3. (a) Each person who pays a price for admission to any event described in section 1(a) of this chapter is liable for the tax imposed under this chapter.

(b) The person who collects the price for admission shall also collect the county admissions tax imposed with respect to the price for admission. The person shall collect the tax at the same time the price for admission is paid, regardless of whether the price paid is for a single admission, for season tickets, or for any other admission arrangement. In addition, the person shall collect the tax as an agent of the state and the county in which the facility described in section 1 of this chapter is located.

As added by Acts 1981, P.L.99, SEC.2. Amended by P.L.256-1997(ss), SEC.5.

IC 6-9-13-4**Remittance of tax revenues; reporting periods; returns**

Sec. 4. A person who collects any county admission tax under section 3 of this chapter shall remit the tax collections to the department of state revenue. The person shall remit those revenues collected during a particular month before the fifteenth day of the following month. At the time the tax revenues are remitted, the person shall file a county admissions tax return on the form prescribed by the department of state revenue.

As added by Acts 1981, P.L.99, SEC.2.

IC 6-9-13-5**Payment to capital improvement board of county**

Sec. 5. The amounts received from the county admissions tax shall be paid monthly by the treasurer of the state to the treasurer of the capital improvement board of managers of the county upon warrants issued by the auditor of state.

As added by Acts 1981, P.L.99, SEC.2.