

IC 6-9-9

Chapter 9. Allen County Innkeeper's Tax

IC 6-9-9-1

Application of chapter to certain counties

Sec. 1. This chapter applies to a county having a population of more than three hundred thousand (300,000) but less than four hundred thousand (400,000).

As added by Acts 1980, P.L.8, SEC.62. Amended by Acts 1982, P.L.1, SEC.15; P.L.12-1992, SEC.40.

IC 6-9-9-2

Tax levy on business of renting or furnishing lodgings

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

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

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

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

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

(f) If the tax is paid to the department of state revenue, the amounts received from such tax shall be paid monthly by the treasurer of state to the treasurer of the capital improvement board of managers of the county upon warrants issued by the auditor of state.
As added by Acts 1980, P.L.8, SEC.62. Amended by P.L.19-1986, SEC.24; P.L.108-1987, SEC.10; P.L.86-1993, SEC.4; P.L.67-1997, SEC.10.

IC 6-9-9-3**Tax rate; funding of convention and visitors bureau**

Sec. 3. (a) The tax imposed by section 2 of this chapter shall be at the rate of seven percent (7%) on the gross income derived from lodging income only.

(b) At least two-sevenths (2/7) of the tax proceeds paid to the capital improvement board of managers under this chapter must be used to provide grants to the convention and visitor bureau in the county to be used solely for the purpose of the development and promotion of the tourism and convention industry within the county.

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

As added by Acts 1980, P.L.8, SEC.62. Amended by Acts 1980, P.L.63, SEC.1; P.L.86-1993, SEC.5; P.L.49-1994, SEC.10; P.L.224-2007, SEC.95.

IC 6-9-9-4**Exceptions**

Sec. 4. The tax imposed by section 2 of this chapter does not apply to the renting or furnishing of lodgings to a person for a period of thirty (30) days or more.

As added by Acts 1980, P.L.8, SEC.62. Amended by P.L.86-1993, SEC.6.