



March 23, 1999

**ENGROSSED
HOUSE BILL No. 1164**

DIGEST OF HB1164 (Updated March 18, 1999 1:10 pm - DI 44)

Citations Affected: IC 6-9.

Synopsis: Vigo County innkeepers' tax. Provides that the Vigo County innkeepers' tax may be imposed at a rate of not more than 5%.

Effective: July 1, 1999.

Kersey, Tincher, Whetstone

(SENATE SPONSORS — BRAY, BLADE)

January 6, 1999, read first time and referred to Committee on Ways and Means.
February 24, 1999, reported — Do Pass.
March 1, 1999, read second time, amended, ordered engrossed.
March 2, 1999, engrossed. Read third time, passed. Yeas 90, nays 5.

SENATE ACTION

March 8, 1999, read first time and referred to Committee on Finance.
March 22, 1999, reported favorably — Do Pass.

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EH 1164—LS 6703/DI 58+



March 23, 1999

First Regular Session 111th General Assembly (1999)

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 1998 General Assembly.

ENGROSSED HOUSE BILL No. 1164

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 6-9-11-6 IS AMENDED TO READ AS FOLLOWS
2 [EFFECTIVE JULY 1, 1999]: Sec. 6. (a) The county council may levy
3 a tax on every person engaged in the business of renting or furnishing,
4 for periods of less than thirty (30) days, any room or rooms, lodgings,
5 or accommodations in any commercial hotel, motel, inn, tourist camp,
6 tourist cabin, university memorial union, or university residence hall,
7 except state camping facilities, located in the county. The **county**
8 **council may impose the tax** ~~shall be imposed at the a rate of not to~~
9 ~~exceed two five percent (2%) (5%)~~ on the gross income derived from
10 lodging income only. ~~and shall be~~ **The tax is** in addition to the state
11 gross retail tax imposed on those persons by IC 6-2.5. The tax does not
12 apply to a retail transaction in which a student rents lodging in a
13 university memorial union or residence hall while that student
14 participates in a course of study for which the student receives college
15 credit from a state university located in the county.

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

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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 pursuant to IC 6-2.5.

7 (c) All of the provisions of IC 6-2.5 relating to rights, duties,
8 liabilities, procedures, penalties, definitions, exemptions, and
9 administration apply to the imposition and administration of the tax
10 imposed under this section, except to the extent those provisions are in
11 conflict or inconsistent with the specific provisions of this chapter or
12 the requirements of the county treasurer. Specifically and not in
13 limitation of the foregoing sentence, the terms "person" and "gross
14 income" shall have the same meaning in this section as they have in
15 IC 6-2.5, except that "person" shall not include supported educational
16 institutions. If the tax is paid to the department of state revenue, the
17 returns to be filed for the payment of the tax under this section may be
18 either a separate return or may be combined with the return filed for the
19 payment of the state gross retail tax as the department of state revenue
20 may by rule determine.

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

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

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1164, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

BAUER, Chair

Committee Vote: yeas 20, nays 0.

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HOUSE MOTION

Mr. Speaker: I move that House Bill 1164 be amended to read as follows:

Page 1, line 7, after "The" insert "**county council may impose the**".

Page 1, line 7, strike "shall be".

Page 1, line 8, strike "imposed".

Page 1, line 8, after "at" strike "the" and insert "**a**".

Page 1, line 8, strike "of" and insert "**not to exceed**".

Page 1, line 9, after "only" insert ".".

Page 1, line 9, strike "and shall be" and insert "**The tax is**".

(Reference is to HB 1164 as printed February 25, 1999.)

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COMMITTEE REPORT

Mr. President: The Senate Committee on Finance, to which was referred House Bill No. 1164, 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 made to House Bill 1164 as reprinted March 2, 1999.)

BORST, Chairperson

Committee Vote: Yeas 14, Nays 0.

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