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# HOUSE BILL No. 1164

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-9-11-6.

**Synopsis:** Vigo County innkeepers' tax. Permits Vigo County to increase its innkeepers' tax to 5%.

**Effective:** July 1, 1999.

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January 6, 1999, read first time and referred to Committee on Ways and Means.

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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.

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## 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 tax shall be  
8 imposed at the rate of ~~two five~~ percent (~~2%~~) (**5%**) on the gross income  
9 derived from lodging income only and shall be in addition to the state  
10 gross retail tax imposed on those persons by IC 6-2.5. The tax does not  
11 apply to a retail transaction in which a student rents lodging in a  
12 university memorial union or residence hall while that student  
13 participates in a course of study for which the student receives college  
14 credit from a state university located in the county.  
15 (b) The county fiscal body may adopt an ordinance to require that  
16 the tax be reported on forms approved by the county treasurer and that  
17 the tax shall be paid monthly to the county treasurer. If such an



1 ordinance is adopted, the tax shall be paid to the county treasurer not  
2 more than twenty (20) days after the end of the month the tax is  
3 collected. If such an ordinance is not adopted, the tax shall be imposed,  
4 paid, and collected in exactly the same manner as the state gross retail  
5 tax is imposed, paid, and collected pursuant to IC 6-2.5.

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

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

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

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