

HOUSE BILL No. 1868

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.1-5-1.1; IC 6-2.5-6-1; IC 6-3-4-8.1; IC 6-3.5; IC 6-5.5-6-3; IC 6-6; IC 6-9; IC 7.1-4-6-3.5.

Synopsis: Tax payments and local tax information. Expands the requirement of tax payments by electronic funds transfer. Provides that ordinances to adopt, increase, rescind, or repeal local income taxes, innkeepers' taxes, food and beverage taxes, and certain other local taxes must be adopted after January 1 and before April 1 of a year. Provides that certified copies of these ordinances must be sent by certified mail to the commissioner of the department of state revenue not more than ten days after adoption. Provides that these ordinances take effect July 1 of the year in which they are adopted. Provides that, for purposes of local innkeepers' taxes, local food and beverage taxes, and certain other local taxes, if the department of state revenue determines after
(Continued next page)

Effective: July 1, 1999; January 1, 2000.

Bauer

January 26, 1999, read first time and referred to Committee on Ways and Means.

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Digest Continued

December 31, 1999, that a person's estimated monthly tax liability for the current year or average monthly tax liability for the preceding year exceeds \$5,000, the person must pay the monthly tax due by electronic funds transfer or by delivering in person or by overnight courier a payment by cashier's check, certified check, or money order. Makes certain other changes concerning local income taxes, innkeepers' taxes, food and beverage taxes, and other local taxes.

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Introduced

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. 1868

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 6-2.1-5-1.1 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1.1. (a) This
3 section applies to taxable years beginning after December 31, 1993.
4 (b) Except as provided in subsections (d) through (g), a taxpayer
5 shall file gross income tax returns with, and pay the taxpayer's gross
6 income tax liability to, the department by the due date of the estimated
7 return. A taxpayer who utilizes a taxable year that ends on December
8 31 shall file the taxpayer's estimated gross income tax returns and pay
9 the tax to the department on or before April 20, June 20, September 20,
10 and December 20 of the taxable year. If a taxpayer utilizes a taxable
11 year which does not end on December 31, the due dates for filing
12 estimated gross income tax returns and paying the tax are on or before
13 the twentieth day of the fourth, sixth, ninth, and twelfth months of the
14 taxpayer's taxable year.
15 (c) With each return filed, with each payment by cashier's check,



1 certified check, or money order delivered in person or by overnight
 2 courier, and with each electronic fund transfer made, a taxpayer shall
 3 pay to the department the remainder of:

- 4 (1) either twenty-five percent (25%) of the estimated or the exact
 5 amount of gross income tax which is due; minus
 6 (2) the amount of gross income tax which was withheld pursuant
 7 to IC 6-2.1-6.

8 (d) If a taxpayer's estimated annual gross income tax liability does
 9 not exceed one thousand dollars (\$1,000), then the taxpayer is not
 10 required to file an estimated gross income tax return.

11 (e) If a taxpayer is required to file an annual gross income tax return
 12 under section 2.1 of this chapter, and pays in full the taxpayer's gross
 13 income tax liability for that taxable year before the taxpayer's final
 14 estimated return is due, then the taxpayer is not required to file the final
 15 estimated gross income tax return for that same taxable year.

16 (f) If the department determines that a taxpayer's:

- 17 (1) estimated quarterly gross income tax liability for the current
 18 year; or
 19 (2) average estimated quarterly gross income tax liability for the
 20 preceding year;

21 exceeds, before January 1, ~~1998, twenty~~ **2000, ten** thousand dollars
 22 ~~(\$20,000)~~ **(\$10,000)** and, after December 31, ~~1997, ten~~ **1999, five**
 23 thousand dollars ~~(\$10,000);~~ **(\$5,000)**, the taxpayer shall pay the
 24 estimated gross income taxes due by electronic funds transfer (as
 25 defined in IC 4-8.1-2-7) or by delivering in person or by overnight
 26 courier a payment by cashier's check, certified check, or money order
 27 to the department. The transfer or payment shall be made on or before
 28 the date the tax is due.

29 (g) If a taxpayer's gross income tax payment is made by electronic
 30 funds transfer, the taxpayer is not required to file an estimated gross
 31 income tax return.

32 SECTION 2. IC 6-2.5-6-1 IS AMENDED TO READ AS
 33 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 1. (a) Each person
 34 liable for collecting the state gross retail or use tax shall file a return for
 35 each calendar month and pay the state gross retail and use taxes that the
 36 person collects during that month. A person shall file the person's
 37 return for a particular month with the department and make the person's
 38 tax payment for that month to the department not more than thirty (30)
 39 days after the end of that month, if that person's average monthly
 40 liability for collections of state gross retail and use taxes under this
 41 section as determined by the department for the preceding calendar
 42 year did not exceed one thousand dollars (\$1,000). If a person's average

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1 monthly liability for collections of state gross retail and use taxes under
2 this section as determined by the department for the preceding calendar
3 year exceeded one thousand dollars (\$1,000), that person shall file the
4 person's return for a particular month and make the person's tax
5 payment for that month to the department not more than twenty (20)
6 days after the end of that month. If a person files a combined sales and
7 withholding tax report and either this section or IC 6-3-4-8.1 requires
8 sales or withholding tax reports to be filed and remittances to be made
9 within twenty (20) days after the end of each month, then the person
10 shall file the combined report and remit the sales and withholding taxes
11 due within twenty (20) days after the end of each month.

12 (b) Instead of twelve (12) monthly reporting periods required under
13 subsection (a), the department may permit a person to divide a year into
14 a different number of reporting periods. Each return and payment for
15 those reporting periods is due not more than thirty (30) days after the
16 end of the respective period.

17 (c) Instead of the reporting periods required under subsection (a),
18 the department may permit a retail merchant to report and pay the
19 merchant's state gross retail and use taxes for a period covering:

20 (1) a calendar year, if the retail merchant's average monthly state
21 gross retail and use tax liability in the previous calendar year does
22 not exceed ten dollars (\$10);

23 (2) a calendar half year, if the retail merchant's average monthly
24 state gross retail and use tax liability in the previous calendar year
25 does not exceed twenty-five dollars (\$25); or

26 (3) a calendar quarter, if the retail merchant's average monthly
27 state gross retail and use tax liability in the previous calendar year
28 does not exceed seventy-five dollars (\$75).

29 A retail merchant using a reporting period allowed under this
30 subsection must file the merchant's return and pay the merchant's tax
31 for a reporting period no later than the last day of the month
32 immediately following the close of that reporting period.

33 (d) If a retail merchant reports the merchant's gross income tax, or
34 the tax the merchant pays in place of the gross income tax, over a fiscal
35 year or fiscal quarter not corresponding to the calendar year or calendar
36 quarter, the merchant may, without prior departmental approval, report
37 and pay the merchant's state gross retail and use taxes over the
38 merchant's fiscal period that corresponds to the calendar period the
39 merchant is permitted to use under subsection (c). However, the
40 department may, at any time, require the retail merchant to stop using
41 the fiscal reporting period.

42 (e) If a retail merchant files a combined sales and withholding tax

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1 report, the reporting period for the combined report is the shortest
2 period required under:

- 3 (1) this section;
4 (2) IC 6-3-4-8; or
5 (3) IC 6-3-4-8.1.

6 (f) If the department determines that a person's:

- 7 (1) estimated monthly gross retail and use tax liability for the
8 current year; or
9 (2) average monthly gross retail and use tax liability for the
10 preceding year;

11 exceeds ~~ten five~~ thousand dollars (~~\$10,000~~), (**\$5,000**), the person shall
12 pay the monthly gross retail and use taxes due by electronic fund
13 transfer (as defined in IC 4-8.1-2-7) or by delivering in person or by
14 overnight courier a payment by cashier's check, certified check, or
15 money order to the department. The transfer or payment shall be made
16 on or before the date the tax is due.

17 (g) If a person's gross retail and use tax payment is made by
18 electronic fund transfer, the taxpayer is not required to file a monthly
19 **or quarterly** gross retail and use tax return. However, the person shall
20 file a **quarterly an annual** gross retail and use tax return before the
21 twentieth day following the end of each calendar ~~quarter~~ **year**.

22 SECTION 3. IC 6-3-4-8.1 IS AMENDED TO READ AS
23 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 8.1. (a) Any entity
24 that is required to file a monthly return and make a monthly remittance
25 of taxes under sections 8, 12, 13, and 15 of this chapter shall file those
26 returns and make those remittances twenty (20) days (rather than thirty
27 (30) days) after the end of each month for which those returns and
28 remittances are filed, if that entity's average monthly remittance for the
29 immediately preceding calendar year exceeds one thousand dollars
30 (\$1,000).

31 (b) The department may require any entity to make the entity's
32 monthly remittance and file the entity's monthly return twenty (20) days
33 (rather than thirty (30) days) after the end of each month for which a
34 return and payment are made if the department estimates that the
35 entity's average monthly payment for the current calendar year will
36 exceed one thousand dollars (\$1,000).

37 (c) If a person files a combined sales and withholding tax report and
38 either this section or IC 6-2.5-6-1 requires the sales or withholding tax
39 report to be filed and remittances to be made within twenty (20) days
40 after the end of each month, then the person shall file the combined
41 report and remit the sales and withholding taxes due within twenty (20)
42 days after the end of each month.



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1 (d) If the department determines that an entity's:

2 (1) estimated monthly withholding tax remittance for the current
3 year; or

4 (2) average monthly withholding tax remittance for the preceding
5 year;

6 exceeds ~~ten five~~ thousand dollars (~~\$10,000~~), **(\$5,000)**, the entity shall
7 remit the monthly withholding taxes due by electronic fund transfer (as
8 defined in IC 4-8.1-2-7) or by delivering in person or by overnight
9 courier a payment by cashier's check, certified check, or money order
10 to the department. The transfer or payment shall be made on or before
11 the date the remittance is due.

12 (e) If an entity's withholding tax remittance is made by electronic
13 fund transfer, the entity is not required to file a monthly **or quarterly**
14 withholding tax return. However, the entity shall file a ~~quarterly an~~
15 **annual** withholding tax return before the twentieth day following the
16 end of each calendar ~~quarter. year.~~

17 SECTION 4. IC 6-3.5-1.1-2 IS AMENDED TO READ AS
18 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 2. (a) The county
19 council of any county in which the county option income tax will not
20 be in effect on July 1 of a year under an ordinance adopted during a
21 previous calendar year may impose the county adjusted gross income
22 tax on the adjusted gross income of county taxpayers of its county.
23 ~~effective July 1 of that year.~~

24 (b) Except as provided in section 2.5 or 3.5 of this chapter, the
25 county adjusted gross income tax may be imposed at a rate of one-half
26 of one percent (0.5%), three-fourths of one percent (0.75%), or one
27 percent (1%) on the adjusted gross income of resident county taxpayers
28 of the county. Any county imposing the county adjusted gross income
29 tax must impose the tax on the nonresident county taxpayers at a rate
30 of one-fourth of one percent (0.25%) on their adjusted gross income.
31 If the county council elects to decrease the county adjusted gross
32 income tax, the county council may decrease the county adjusted gross
33 income tax rate in increments of one-tenth of one percent (0.1%).

34 (c) To impose, **increase, decrease, or rescind** the county adjusted
35 gross income tax, the county council must, after January 1 but before
36 April 1 of a year, adopt an ordinance. The ordinance **to impose the tax**
37 must substantially state the following:

38 "The _____ County Council imposes the county adjusted
39 gross income tax on the county taxpayers of _____ County.
40 The county adjusted gross income tax is imposed at a rate of
41 _____ percent (____%) on the resident county taxpayers of the
42 county and one-fourth of one percent (0.25%) on the nonresident

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1 county taxpayers of the county. This tax takes effect July 1 of this
2 year.".

3 (d) Any ordinance adopted under this ~~section~~ **chapter** takes effect
4 July 1 of the year the ordinance is adopted.

5 (e) The auditor of a county shall record all votes taken on
6 ordinances presented for a vote under the authority of this ~~section~~
7 **chapter** and ~~immediately~~ **shall, not more than ten (10) days after the**
8 **vote**, send a certified copy of the results to the **commissioner of the**
9 department by certified mail.

10 (f) If the county adjusted gross income tax had previously been
11 adopted by a county under IC 6-3.5-1 (before its repeal on March 15,
12 1983) and that tax was in effect at the time of the enactment of this
13 chapter, then the county adjusted gross income tax continues in that
14 county at the rates in effect at the time of enactment until the rates are
15 modified or the tax is rescinded in the manner prescribed by this
16 chapter. If a county's adjusted gross income tax is continued under this
17 subsection, then the tax shall be treated as if it had been imposed under
18 this chapter and is subject to rescission or reduction as authorized in
19 this chapter.

20 SECTION 5. IC 6-3.5-1.1-3 IS AMENDED TO READ AS
21 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 3. ~~(a)~~ The county
22 council may increase the county adjusted gross income tax rate
23 imposed upon the resident county taxpayers of the county. To increase
24 the rate, the county council must ~~after January 1 but before April 1 of~~
25 ~~a year~~; adopt an ordinance ~~The ordinance which~~ must substantially
26 state the following:

27 "The _____ County Council increases the county adjusted
28 gross income tax rate imposed upon the resident county taxpayers
29 of the county from _____ percent (___%) to _____ percent
30 (___%). This tax rate increase takes effect July 1 of this year."

31 ~~(b) Any ordinance adopted under this section takes effect July 1 of~~
32 ~~the year the ordinance is adopted.~~

33 ~~(c) The auditor of a county shall record all votes taken on~~
34 ~~ordinances presented for a vote under the authority of this section and~~
35 ~~immediately send a certified copy of the results to the department by~~
36 ~~certified mail.~~

37 SECTION 6. IC 6-3.5-1.1-3.1 IS AMENDED TO READ AS
38 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 3.1. (a) The county
39 council may decrease the county adjusted gross income tax rate
40 imposed upon the resident county taxpayers of the county. To decrease
41 the rate, the county council must ~~after January 1 but before April 1 of~~
42 ~~a year~~; adopt an ordinance ~~The ordinance which~~ must substantially



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1 state the following:

2 "The _____ County Council decreases the county adjusted
3 gross income tax rate imposed upon the resident county taxpayers
4 of the county from _____ percent (____%) to _____ percent
5 (____%). This tax rate decrease takes effect July 1 of this year."

6 (b) A county council may not decrease the county adjusted gross
7 income tax rate if the county or any commission, board, department, or
8 authority that is authorized by statute to pledge the county adjusted
9 gross income tax has pledged the county adjusted gross income tax for
10 any purpose permitted by IC 5-1-14 or any other statute.

11 (c) Any ordinance adopted under this section takes effect July 1 of
12 the year the ordinance is adopted:

13 (d) The auditor of a county shall record all votes taken on
14 ordinances presented for a vote under the authority of this section and
15 immediately send a certified copy of the results to the department by
16 certified mail:

17 (e) Notwithstanding IC 6-3.5-7, and except as provided in
18 subsection (f); (d), a county council that decreases the county adjusted
19 gross income tax rate in a year may not in the same year adopt or
20 increase the county economic development income tax under
21 IC 6-3.5-7.

22 (f) (d) This subsection applies only to a county having a population
23 of more than one hundred seven thousand (107,000) but less than one
24 hundred eight thousand (108,000). The county council may adopt or
25 increase the county economic development income tax rate under
26 IC 6-3.5-7 in the same year that the county council decreases the
27 county adjusted gross income tax rate if the county economic
28 development income tax rate plus the county adjusted gross income tax
29 rate in effect after the county council decreases the county adjusted
30 gross income tax rate is less than the county adjusted gross income tax
31 rate in effect before the adoption of an ordinance under this section
32 decreasing the rate of the county adjusted gross income tax.

33 SECTION 7. IC 6-3.5-1.1-3.5 IS AMENDED TO READ AS
34 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 3.5. (a) This section
35 applies only to a county having a population of more than twelve
36 thousand six hundred (12,600) but less than thirteen thousand (13,000).

37 (b) The county council of a county described in subsection (a) may,
38 by ordinance, determine that additional county adjusted gross income
39 tax revenue is needed in the county to fund the operation and
40 maintenance of a jail and justice center.

41 (c) Notwithstanding section 2 of this chapter, if the county council
42 adopts an ordinance under subsection (b), the county council may

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1 impose the county adjusted gross income tax at a rate of one and
 2 three-tenths percent (1.3%) on adjusted gross income. However, a
 3 county may impose the county adjusted gross income tax at a rate of
 4 one and three-tenths percent (1.3%) for only four (4) years. After the
 5 county has imposed the county adjusted gross income tax at a rate of
 6 one and three-tenths percent (1.3%) for four (4) years, the rate is
 7 reduced to one percent (1%). If the county council imposes the county
 8 adjusted gross income tax at a rate of one and three-tenths percent
 9 (1.3%), the county council may decrease the rate or rescind the tax in
 10 the manner provided under this chapter.

11 (d) If a county imposes the county adjusted gross income tax at a
 12 rate of one and three-tenths percent (1.3%) under this section, the
 13 revenue derived from a tax rate of three-tenths percent (0.3%) on
 14 adjusted gross income:

- 15 (1) shall be paid to the county treasurer;
- 16 (2) may be used only to pay the costs of operating and
 17 maintaining a jail and justice center; and
- 18 (3) may not be considered by the state board of tax commissioners
 19 under any provision of IC 6-1.1-18.5, including the determination
 20 of the county's maximum permissible property tax levy.

21 (e) Notwithstanding ~~section 3~~ **section 2** of this chapter, the county
 22 fiscal body may adopt an ordinance under this section before June 1.

23 **SECTION 8. IC 6-3.5-1.1-4 IS AMENDED TO READ AS**
 24 **FOLLOWS [EFFECTIVE JULY 1, 1999]:** Sec. 4. (a) The county
 25 adjusted gross income tax imposed by a county council under this
 26 chapter remains in effect until rescinded.

27 (b) Except as provided in subsection ~~(e)~~; **(c)**, the county council may
 28 rescind the county adjusted gross income tax by adopting ~~an the~~
 29 **appropriate** ordinance. ~~to rescind the tax after January 1 but before~~
 30 ~~June 1 of a year.~~

31 ~~(c) Any ordinance adopted under this section takes effect July 1 of~~
 32 ~~the year the ordinance is adopted.~~

33 ~~(d) The auditor of a county shall record all votes taken on~~
 34 ~~ordinances presented for a vote under the authority of this section and~~
 35 ~~immediately send a certified copy of the results to the department by~~
 36 ~~certified mail.~~

37 ~~(e)~~ **(c)** A county council may not rescind the county adjusted gross
 38 income tax or take any action that would result in a civil taxing unit in
 39 the county having a smaller certified share than the certified share to
 40 which the civil taxing unit was entitled when the civil taxing unit
 41 pledged county adjusted gross income tax if the civil taxing unit or any
 42 commission, board, department, or authority that is authorized by



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1 statute to pledge county adjusted gross income tax has pledged county
 2 adjusted gross income tax for any purpose permitted by IC 5-1-14 or
 3 any other statute. The prohibition in this section does not apply if the
 4 civil taxing unit pledges legally available revenues to fully replace the
 5 civil taxing unit's certified share that has been pledged.

6 SECTION 9. IC 6-3.5-6-2 IS AMENDED TO READ AS
 7 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 2. (a) A county income
 8 tax council is established for each county in Indiana. The membership
 9 of each county's county income tax council consists of the fiscal body
 10 of the county and the fiscal body of each city or town that lies either
 11 partially or entirely within that county.

12 (b) Using procedures described in this chapter, a county income tax
 13 council may adopt ordinances to:

- 14 (1) impose the county option income tax in its county;
- 15 (2) subject to section 12 of this chapter, rescind the county option
 16 income tax in its county;
- 17 (3) increase the county option income tax rate for the county;
- 18 (4) freeze the county option income tax rate for its county;
- 19 (5) increase the homestead credit in its county;
- 20 (6) subject to section 12.5 of this chapter, decrease the county
 21 option income tax rate for the county; or
- 22 (7) subject to section 17.5 of this chapter, elect to reduce the
 23 required balance in the county special account.

24 (c) **This subsection does not apply to an ordinance adopted**
 25 **under section 17.4 or 17.5 of this chapter. An ordinance adopted**
 26 **under this chapter must be adopted after January 1 and before**
 27 **April 1 of a year.** An ordinance adopted in a particular year under this
 28 chapter to impose or rescind the county option income tax or to
 29 increase its tax rate is effective July 1 of that year. **The county auditor**
 30 **shall record all votes taken on ordinances presented for a vote**
 31 **under this chapter, and shall, not more than ten (10) days after the**
 32 **vote, send a certified copy of the results to the commissioner of the**
 33 **department by certified mail.**

34 SECTION 10. IC 6-3.5-6-4 IS AMENDED TO READ AS
 35 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 4. (a) A member of the
 36 county income tax council may exercise its votes by passing a
 37 resolution and transmitting the resolution to the auditor of the county.
 38 However, in the case of an ordinance to impose, rescind, increase,
 39 decrease, or freeze the county rate of the county option income tax, the
 40 member must transmit the resolution to the county auditor by the
 41 appropriate time described in section ~~8; 9; 2 or 10 or 11~~ of this chapter.
 42 The form of a resolution is as follows:



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1 "The _____ (name of civil taxing unit's fiscal body)
 2 casts its _____ votes _____ (for or against) the proposed
 3 ordinance of the _____ County Income Tax Council,
 4 which reads as follows:".

5 (b) A resolution passed by a member of the county income tax
 6 council exercises all votes of the member on the proposed ordinance,
 7 and those votes may not be changed during the year.

8 SECTION 11. IC 6-3.5-6-8 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 8. (a) The county
 10 income tax council of any county in which the county adjusted gross
 11 income tax will not be in effect on July 1 of a year under an ordinance
 12 adopted during a previous calendar year may impose the county option
 13 income tax on the adjusted gross income of county taxpayers of its
 14 county effective July 1 of that same year.

15 (b) The county option income tax may initially be imposed at a rate
 16 of two-tenths of one percent (0.2%) on the resident county taxpayers of
 17 the county and at a rate of five hundredths of one percent (0.05%) for
 18 all other county taxpayers.

19 (c) To impose the county option income tax, a county income tax
 20 council must ~~after January 1 but before April 1 of the year~~, pass an
 21 ordinance ~~The ordinance which~~ must substantially state the following:

22 "The _____ County Income Tax Council imposes the
 23 county option income tax on the county taxpayers of
 24 _____ County. The county option income tax is
 25 imposed at a rate of two-tenths of one percent (0.2%) on the
 26 resident county taxpayers of the county and at a rate of five
 27 hundredths of one percent (0.05%) on all other county taxpayers.
 28 This tax takes effect July 1 of this year."

29 (d) If the county option income tax is imposed on the county
 30 taxpayers of a county, then the county option income tax rate that is in
 31 effect for resident county taxpayers of that county increases by
 32 one-tenth of one percent (0.1%) on each succeeding July 1 until the
 33 rate equals six-tenths of one percent (0.6%).

34 (e) The county option income tax rate in effect for the county
 35 taxpayers of a county who are not resident county taxpayers of that
 36 county is at all times one-fourth (1/4) of the tax rate imposed upon
 37 resident county taxpayers.

38 (f) ~~The auditor of a county shall record all votes taken on ordinances~~
 39 ~~presented for a vote under this section and immediately send a certified~~
 40 ~~copy of the results to the department by certified mail.~~

41 SECTION 12. IC 6-3.5-6-9 IS AMENDED TO READ AS
 42 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 9. ~~(a)~~ If on January 1

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1 of a calendar year the county option income tax rate in effect for
 2 resident county taxpayers equals six tenths of one percent (0.6%), then
 3 the county income tax council of that county may ~~after January 1 and~~
 4 ~~before April 1 of that year~~ pass an ordinance to increase its tax rate for
 5 resident county taxpayers. If a county income tax council passes an
 6 ordinance under this section, its county option income tax rate for
 7 resident county taxpayers increases by one tenth of one percent (0.1%)
 8 **effective** each succeeding July 1 until its rate reaches a maximum of
 9 one percent (1%).

10 ~~(b) The auditor of the county shall record any vote taken on an~~
 11 ~~ordinance proposed under the authority of this section and immediately~~
 12 ~~send a certified copy of the results to the department by certified mail.~~

13 SECTION 13. IC 6-3.5-6-11 IS AMENDED TO READ AS
 14 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 11. (a) The county
 15 income tax council of any county may adopt an ordinance to
 16 permanently freeze the county option income tax rates at the rate in
 17 effect for its county on January 1 of a year.

18 (b) To freeze the county option income tax rates a county income
 19 tax council must ~~after January 1 but before April 1 of a year,~~ adopt an
 20 ordinance ~~The ordinance which~~ must substantially state the following:

21 "The _____ County Income Tax Council permanently
 22 freezes the county option income tax rates at the rate in effect on
 23 January 1 of the current year."

24 (c) An ordinance adopted under the authority of this section remains
 25 in effect until rescinded. The county income tax council may rescind
 26 such an ordinance. ~~after January 1 but before April 1 of any calendar~~
 27 ~~year. Such an ordinance shall take effect July 1 of that same calendar~~
 28 ~~year.~~

29 (d) If a county income tax council rescinds an ordinance as adopted
 30 under this section the county option income tax rate shall automatically
 31 increase by one-tenth of one percent (0.01%) until:

32 (1) the tax rate is again frozen under another ordinance adopted
 33 under this section; or

34 (2) the tax rate equals six tenths of one percent (0.6%) (if the
 35 frozen tax rate equaled an amount less than six tenths of one
 36 percent (0.6%)) or one percent (1%) (if the frozen tax rate equaled
 37 an amount in excess of six tenths of one percent (0.6%)).

38 ~~(e) The county auditor shall record any vote taken on an ordinance~~
 39 ~~proposed under the authority of this section and immediately send a~~
 40 ~~certified copy of the results to the department by certified mail.~~

41 SECTION 14. IC 6-3.5-6-12 IS AMENDED TO READ AS
 42 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 12. (a) The county

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1 option income tax imposed by a county income tax council under this
2 chapter remains in effect until rescinded.

3 (b) Subject to subsection (c), the county income tax council of a
4 county may rescind the county option income tax by passing **an the**
5 **appropriate** ordinance to rescind the tax. ~~after January 1 but before~~
6 ~~April 1 of a year.~~

7 (c) A county income tax council may not rescind the county option
8 income tax or take any action that would result in a civil taxing unit in
9 the county having a smaller distributive share than the distributive
10 share to which it was entitled when it pledged county option income
11 tax, if the civil taxing unit or any commission, board, department, or
12 authority that is authorized by statute to pledge county option income
13 tax, has pledged county option income tax for any purpose permitted
14 by IC 5-1-14 or any other statute.

15 (d) ~~The auditor of a county shall record all votes taken on a~~
16 ~~proposed ordinance presented for a vote under the authority of this~~
17 ~~section and immediately send a certified copy of the results to the~~
18 ~~department by certified mail.~~

19 SECTION 15. IC 6-3.5-6-12.5 IS AMENDED TO READ AS
20 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 12.5. (a) The county
21 income tax council may adopt an ordinance to decrease the county
22 option income tax rate in effect.

23 (b) To decrease the county option income tax rate, the county
24 income tax council must adopt an ordinance ~~after January 1 but before~~
25 ~~April 1 of a year.~~ **The ordinance which** must substantially state the
26 following:

27 "The _____ County Income Tax Council decreases the
28 county option income tax rate from _____ percent (___ %)
29 to _____ percent (___ %). This ordinance takes effect July
30 1 of this year."

31 (c) A county income tax council may not decrease the county option
32 income tax if the county or any commission, board, department, or
33 authority that is authorized by statute to pledge the county option
34 income tax has pledged the county option income tax for any purpose
35 permitted by IC 5-1-14 or any other statute.

36 (d) ~~An ordinance adopted under this subsection takes effect July 1~~
37 ~~of the year in which the ordinance is adopted.~~

38 (e) ~~The county auditor shall record the votes taken on an ordinance~~
39 ~~under this subsection and shall send a certified copy of the ordinance~~
40 ~~to the department by certified mail not more than thirty (30) days after~~
41 ~~the ordinance is adopted.~~

42 (f) Notwithstanding IC 6-3.5-7, a county income tax council that

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1 decreases the county option income tax in a year may not in the same
 2 year adopt or increase the county economic development income tax
 3 under IC 6-3.5-7.

4 SECTION 16. IC 6-3.5-6-13 IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 13. (a) A county
 6 income tax council of a county in which the county option income tax
 7 is in effect may adopt an ordinance to increase the percentage credit
 8 allowed for homesteads in its county under IC 6-1.1-20.9-2.

9 (b) A county income tax council may not increase the percentage
 10 credit allowed for homesteads by an amount that exceeds eight percent
 11 (8%).

12 (c) The increase of the homestead credit percentage must be
 13 uniform for all homesteads in a county.

14 (d) In the ordinance that increases the homestead credit percentage,
 15 a county income tax council may provide for a series of increases or
 16 decreases to take place for each of a group of succeeding calendar
 17 years.

18 (e) ~~An ordinance may be adopted under this section after January 1~~
 19 ~~but before June 1 of a calendar year.~~

20 (f) **Notwithstanding section 2 of this chapter**, an ordinance
 21 adopted under this section takes effect on January 1 of the next
 22 succeeding calendar year.

23 (g) ~~(f) Notwithstanding section 2 of this chapter~~, any ordinance
 24 adopted under this section for a county is repealed for a year if on
 25 January 1 of that year the county option income tax is not in effect.

26 SECTION 17. IC 6-3.5-6-17.4 IS AMENDED TO READ AS
 27 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 17.4. (a) This section
 28 applies only to a county having a population of more than thirty-six
 29 thousand seven hundred (36,700) but less than thirty-seven thousand
 30 (37,000). **Section 2 of this chapter does not apply to an ordinance**
 31 **adopted under this section.**

32 (b) The county income tax council of a county may adopt an
 33 ordinance to reduce the required six (6) month balance of that county's
 34 special account to a three (3) month balance for that county.

35 (c) To reduce the balance a county income tax council must adopt
 36 an ordinance. The ordinance must substantially state the following:

37 "The _____ County Income Tax Council elects to reduce the
 38 required county income tax special account balance from a six (6)
 39 month balance to a three (3) month balance within ninety (90) days
 40 after the adoption of this ordinance."

41 (d) Not more than thirty (30) days after adopting an ordinance under
 42 subsection (c), the county income tax council shall deliver a copy of the

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ordinance to the budget agency.

(e) Not later than:

(1) sixty (60) days after a county income tax council adopts an ordinance under subsection (c); and

(2) December 31 of each year;

the budget agency shall make the calculation described in subsection (f). Not later than ninety (90) days after the ordinance is adopted, the budget agency shall make an initial distribution to the county auditor of the amount determined under subsection (f) STEP FOUR. Subsequent distributions needed to distribute any amount in the county income tax special account that exceeds a three (3) month balance, as determined under subsection (f) STEP FOUR, shall be made in January of the ensuing calendar year after the calculation is made.

(f) The budget agency shall make the following calculation:

STEP ONE: Determine the cumulative balance in a county's account established under section 16 of this chapter.

STEP TWO: Divide the amount estimated under section 17(b) of this chapter before any adjustments are made under section 17(c) or 17(d) of this chapter by twelve (12).

STEP THREE: Multiply the STEP TWO amount by three (3).

STEP FOUR: Subtract the amount determined in STEP THREE from the amount determined in STEP ONE.

(g) The county auditor shall distribute an amount received under subsection (e) to the civil taxing units in the same manner as the certified distribution is distributed and not later than thirty (30) days after the county auditor receives the amount.

(h) The civil taxing units may use the amounts received under subsection (g) for any item for which the particular civil taxing unit's certified distribution may be used.

SECTION 18. IC 6-3.5-6-17.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 17.5. (a) This section does not apply to a county containing a consolidated city. **Section 2 of this chapter does not apply to an ordinance adopted under this section.**

(b) The county income tax council of any county may adopt an ordinance to reduce the required six (6) month balance of that county's special account to a three (3) month balance for that county on January 1 of a year.

(c) To reduce the balance a county income tax council must, after January 1 but before April 1 of a year, adopt an ordinance. The ordinance must substantially state the following:

"The _____ County Income Tax Council elects to reduce

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1 the required county income tax special account balance from a six (6)
2 month balance to a three (3) month balance.".

3 (d) On or before December 31 of each year, the budget agency shall
4 make the following calculation:

5 STEP ONE: Determine the cumulative balance in a county's
6 account established under section 16 of this chapter.

7 STEP TWO: Divide the amount estimated under section 17(b) of
8 this chapter before any adjustments are made under section 17(c)
9 or 17(d) of this chapter by twelve (12).

10 STEP THREE: Multiply the STEP TWO amount by three (3).

11 STEP FOUR: Subtract the amount determined in STEP THREE
12 from the amount determined in STEP ONE.

13 (e) The amount determined in STEP FOUR of subsection (d) shall
14 be distributed to the county auditor in January of the ensuing calendar
15 year.

16 (f) The county auditor shall distribute the amount received under
17 subsection (e) to the civil taxing units in the same manner as the
18 certified distribution is distributed and not later than thirty (30) days
19 after the county auditor receives the amount.

20 (g) The civil taxing units may use the amounts received under
21 subsection (f) as follows:

22 (1) For the later of 1995 or the first calendar year in which the
23 county adopts an ordinance under subsection (c) and:

- 24 (A) for each civil taxing unit that is a county, city, or town, for
25 the purposes authorized under IC 36-9-14.5-2 or
26 IC 36-9-15.5-2 (whichever applies and regardless of whether
27 the civil taxing unit has established a cumulative capital
28 development fund under IC 36-9-14.5 or IC 36-9-15.5); and
29 (B) for each civil taxing unit that is a township or a special
30 taxing district, for any item for which the civil taxing unit may
31 issue a general obligation bond.

32 (2) For each year after the year to which subdivision (1) applies
33 and for all civil taxing units, for any item for which the particular
34 civil taxing unit's certified distribution may be used.

35 SECTION 19. IC 6-3.5-6-22 IS AMENDED TO READ AS
36 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 22. (a) Except as
37 otherwise provided in subsection (b) and the other provisions of this
38 chapter, all provisions of the adjusted gross income tax law (IC 6-3)
39 concerning:

- 40 (1) definitions;
41 (2) declarations of estimated tax;
42 (3) filing of returns;



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1 (4) deductions or exemptions from adjusted gross income;
 2 (5) remittances;
 3 (6) incorporation of the provisions of the Internal Revenue Code;
 4 (7) penalties and interest; and
 5 (8) exclusion of military pay credits for withholding;
 6 apply to the imposition, collection, and administration of the tax
 7 imposed by this chapter.

8 (b) The provisions of IC 6-3-1-3.5(a)(6), IC 6-3-3-3, IC 6-3-3-5, and
 9 IC 6-3-5-1 do not apply to the tax imposed by this chapter.

10 (c) Notwithstanding subsections (a) and (b), each employer shall
 11 report to the **commissioner of the** department the amount of
 12 withholdings attributable to each county. This report shall be submitted
 13 along with the employer's other withholding report.

14 SECTION 20. IC 6-3.5-7-5 IS AMENDED TO READ AS
 15 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 5. (a) Except as
 16 provided in subsection (c), the county economic development income
 17 tax may be imposed on the adjusted gross income of county taxpayers.
 18 The entity that may impose the tax is:

- 19 (1) the county income tax council (as defined in IC 6-3.5-6-1) if
 20 the county option income tax is in effect on January 1 of the year
 21 the county economic development income tax is imposed;
 22 (2) the county council if the county adjusted gross income tax is
 23 in effect on January 1 of the year the county economic
 24 development tax is imposed; or
 25 (3) the county income tax council or the county council,
 26 whichever acts first, for a county not covered by subdivision (1)
 27 or (2).

28 To impose the county economic development income tax, a county
 29 income tax council shall use the procedures set forth in IC 6-3.5-6
 30 concerning the imposition of the county option income tax.

31 (b) Except as provided in subsections (c) and (g), the county
 32 economic development income tax may be imposed at a rate of:

- 33 (1) one-tenth percent (0.1%);
 34 (2) two-tenths percent (0.2%);
 35 (3) twenty-five hundredths percent (0.25%);
 36 (4) three-tenths percent (0.3%);
 37 (5) thirty-five hundredths percent (0.35%);
 38 (6) four-tenths percent (0.4%);
 39 (7) forty-five hundredths percent (0.45%); or
 40 (8) five-tenths percent (0.5%);

41 on the adjusted gross income of county taxpayers.

42 (c) Except as provided in subsection (h) or (i), the county economic

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1 development income tax rate plus the county adjusted gross income tax
 2 rate, if any, that are in effect on January 1 of a year may not exceed one
 3 and twenty-five hundredths percent (1.25%). Except as provided in
 4 subsection (g), the county economic development tax rate plus the
 5 county option income tax rate, if any, that are in effect on January 1 of
 6 a year may not exceed one percent (1%).

7 (d) To impose, **increase, decrease, or rescind** the county economic
 8 development income tax, the appropriate body must, after January 1 but
 9 before April 1 of a year, adopt an ordinance. The ordinance **to impose**
 10 **the tax** must substantially state the following:

11 "The _____ County _____ imposes the county economic
 12 development income tax on the county taxpayers of _____
 13 County. The county economic development income tax is imposed at
 14 a rate of _____ percent (____%) on the county taxpayers of the
 15 county. This tax takes effect July 1 of this year."

16 (e) Any ordinance adopted under this **section chapter** takes effect
 17 July 1 of the year the ordinance is adopted.

18 (f) The auditor of a county shall record all votes taken on ordinances
 19 presented for a vote under the authority of this **section chapter** and
 20 **immediately shall, not more than ten (10) days after the vote**, send
 21 a certified copy of the results to the **commissioner of the department**
 22 by certified mail.

23 (g) This subsection applies to a county having a population of more
 24 than one hundred twenty-nine thousand (129,000) but less than one
 25 hundred thirty thousand six hundred (130,600). In addition to the rates
 26 permitted by subsection (b), the:

27 (1) county economic development income tax may be imposed at
 28 a rate of:

29 (A) fifteen-hundredths percent (0.15%);

30 (B) two-tenths percent (0.2%); or

31 (C) twenty-five hundredths percent (0.25%); and

32 (2) county economic development income tax rate plus the county
 33 option income tax rate that are in effect on January 1 of a year
 34 may equal up to one and twenty-five hundredths percent (1.25%);
 35 if the county income tax council makes a determination to impose rates
 36 under this subsection and section 22 of this chapter.

37 (h) For a county having a population of more than thirty-seven
 38 thousand (37,000) but less than thirty-seven thousand eight hundred
 39 (37,800), the county economic development income tax rate plus the
 40 county adjusted gross income tax rate that are in effect on January 1 of
 41 a year may not exceed one and thirty-five hundredths percent (1.35%)
 42 if the county has imposed the county adjusted gross income tax at a rate



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1 of one and one-tenth percent (1.1%) under IC 6-3.5-1.1-2.5.

2 (i) For a county having a population of more than twelve thousand
3 six hundred (12,600) but less than thirteen thousand (13,000), the
4 county economic development income tax rate plus the county adjusted
5 gross income tax rate that are in effect on January 1 of a year may not
6 exceed one and fifty-five hundredths percent (1.55%).

7 SECTION 21. IC 6-3.5-7-6 IS AMENDED TO READ AS
8 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 6. (a) The body
9 imposing the tax may decrease or increase the county economic
10 development income tax rate imposed upon the county taxpayers as
11 long as the resulting rate does not exceed the rates specified in section
12 5(b) and 5(c) or 5(g) of this chapter. The rate imposed under this
13 section must be adopted at one (1) of the rates specified in section 5(b)
14 of this chapter. To decrease or increase the rate, the appropriate body
15 must ~~after January 1 but before April 1~~ of a year, adopt an ordinance
16 ~~The ordinance which~~ must substantially state the following:

17 "The _____ County _____ increases (decreases) the
18 county economic development income tax rate imposed upon the
19 county taxpayers of the county from _____ percent (____%) to
20 _____ percent (____%). This tax rate increase (decrease) takes
21 effect July 1 of this year."

22 (b) ~~Any ordinance adopted under this section takes effect July 1 of~~
23 ~~the year the ordinance is adopted.~~

24 (c) ~~The auditor of a county shall record all votes taken on~~
25 ~~ordinances presented for a vote under the authority of this section and~~
26 ~~immediately send a certified copy of the results to the department by~~
27 ~~certified mail.~~

28 SECTION 22. IC 6-3.5-7-7 IS AMENDED TO READ AS
29 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 7. (a) The county
30 economic development income tax imposed under this chapter remains
31 in effect until rescinded.

32 (b) Subject to section 14 of this chapter, the body imposing the
33 county economic development income tax may rescind the tax by
34 adopting ~~an the appropriate~~ ordinance to rescind the tax. ~~after January~~
35 ~~1 but before April 1~~ of a year.

36 (c) ~~Any ordinance adopted under this section takes effect July 1 of~~
37 ~~the year the ordinance is adopted.~~

38 (d) ~~The auditor of a county shall record all votes taken on~~
39 ~~ordinances presented for a vote under the authority of this section and~~
40 ~~immediately send a certified copy of the results to the department by~~
41 ~~certified mail.~~

42 SECTION 23. IC 6-5.5-6-3 IS AMENDED TO READ AS



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1 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 3. (a) Each
 2 taxpayer subject to taxation under this article shall report and pay
 3 quarterly an estimated tax equal to twenty-five percent (25%) of the
 4 taxpayer's total estimated tax liability imposed by this article for the
 5 taxable year. The quarterly estimated payments shall be made on or
 6 before the last day of the month for the quarter ending on the last day
 7 of the preceding month, without assessment or notice and demand from
 8 the department. The department shall prescribe the manner and furnish
 9 the forms for reporting and payment.

10 (b) Subsection (a) is applicable only to taxpayers having a tax
 11 liability imposed under this article that exceeds one thousand dollars
 12 (\$1,000) for the taxable year.

13 (c) If the department determines that a taxpayer's:

14 (1) estimated quarterly financial institutions tax liability for the
 15 current year; or

16 (2) average quarterly financial institutions tax payment for the
 17 preceding year;

18 exceeds, **before January 1, 2000**, ten thousand dollars (\$10,000) **or**,
 19 **after December 31, 1999**, **five thousand dollars (\$5,000)**, the
 20 taxpayer shall pay the quarterly financial institutions taxes due by
 21 electronic fund transfer (as defined in IC 4-8.1-2-7) or by delivering in
 22 person or by overnight courier a payment by cashier's check, certified
 23 check, or money order to the department. The transfer or payment shall
 24 be made on or before the date the tax is due.

25 (d) If a taxpayer's financial institutions tax payment is made by
 26 electronic fund transfer, the taxpayer is not required to file a quarterly
 27 financial institutions tax return.

28 SECTION 24. IC 6-6-1.1-502 IS AMENDED TO READ AS
 29 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 502. (a) Except
 30 as provided in subsection (b), at the time of filing each monthly report,
 31 each distributor shall pay to the administrator the full amount of tax
 32 due under this chapter for the preceding calendar month, computed as
 33 follows:

34 (1) Enter the total number of invoiced gallons of gasoline
 35 received during the preceding calendar month.

36 (2) Subtract the number of gallons for which deductions are
 37 provided by sections 701 through 705 of this chapter from the
 38 number of gallons entered under subdivision (1).

39 (3) Subtract the number of gallons reported under section 501(3)
 40 of this chapter.

41 (4) Multiply the number of invoiced gallons remaining after
 42 making the computation in subdivisions (2) and (3) by the tax rate

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1 prescribed by section 201 of this chapter to compute that part of
 2 the gasoline tax to be deposited in the highway, road, and street
 3 fund under section 802(2) of this chapter or in the motor fuel tax
 4 fund under section 802(3) of this chapter.

5 (5) Multiply the number of gallons subtracted under subdivision
 6 (3) by the tax rate prescribed by section 201 of this chapter to
 7 compute that part of the gasoline tax to be deposited in the fish
 8 and wildlife fund under section 802(1) of this chapter.

9 (b) If the department determines that a distributor's:

10 (1) estimated monthly gasoline tax liability for the current year;
 11 or

12 (2) average monthly gasoline tax liability for the preceding year;
 13 exceeds ~~ten five~~ thousand dollars (~~\$10,000~~); (**\$5,000**), the distributor
 14 shall pay the monthly gasoline taxes due by electronic fund transfer (as
 15 defined in IC 4-8.1-2-7) or by delivering in person or by overnight
 16 courier a payment by cashier's check, certified check, or money order
 17 to the department. The transfer or payment shall be made on or before
 18 the date the tax is due.

19 SECTION 25. IC 6-6-4.1-4 IS AMENDED TO READ AS
 20 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 4. (a) A tax is
 21 imposed on the consumption of motor fuel by a carrier in its operations
 22 on highways in Indiana. The rate of this tax is the same rate per gallon
 23 as the rate per gallon at which special fuel is taxed under IC 6-6-2.5.
 24 The tax shall be paid quarterly by the carrier to the department on or
 25 before the last day of the month immediately following the quarter. **If**
 26 **section 4.6 applies, the tax shall be paid by electronic funds**
 27 **transfer.**

28 (b) The amount of motor fuel consumed by a carrier in its operations
 29 on highways in Indiana is the total amount of motor fuel consumed in
 30 its entire operations within and without Indiana, multiplied by a
 31 fraction. The numerator of the fraction is the total number of miles
 32 traveled on highways in Indiana, and the denominator of the fraction is
 33 the total number of miles traveled within and without Indiana.

34 (c) The amount of tax that a carrier shall pay for a particular quarter
 35 under this section equals the product of the tax rate in effect for that
 36 quarter, multiplied by the amount of motor fuel consumed by the
 37 carrier in its operation on highways in Indiana and upon which the
 38 carrier has not paid tax imposed under IC 6-6-1.1 or IC 6-6-2.5.

39 (d) The tax imposed under this section does not apply to that portion
 40 of motor fuel used in Indiana to propel equipment mounted on a motor
 41 vehicle having a common reservoir for locomotion on the highway and
 42 the operation of the equipment, as determined by rule of the



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1 commissioner. The exemption granted by this subsection shall be taken
2 on a quarterly basis in the form of a claim for refund prescribed by the
3 department.

4 SECTION 26. IC 6-6-4.1-4.5 IS AMENDED TO READ AS
5 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 4.5. (a) A
6 surcharge tax is imposed on the consumption of motor fuel by a carrier
7 in its operations on highways in Indiana. The rate of this surcharge tax
8 is eleven cents (\$0.11) per gallon. The tax shall be paid quarterly by the
9 carrier to the department on or before the last day of the month
10 immediately following the quarter. **If section 4.6 applies, the tax shall**
11 **be paid by electronic funds transfer.**

12 (b) The amount of motor fuel consumed by a carrier in its operations
13 on highways in Indiana is the total amount of motor fuel consumed in
14 its entire operations within and without Indiana, multiplied by a
15 fraction. The numerator of the fraction is the total number of miles
16 traveled on highways in Indiana, and the denominator of the fraction is
17 the total number of miles traveled within and without Indiana.

18 (c) The amount of tax that a carrier shall pay for a particular quarter
19 under this section equals the product of the tax rate in effect for that
20 quarter, multiplied by the amount of motor fuel consumed by the
21 carrier in its operation on highways in Indiana.

22 (d) The tax imposed under this section does not apply to that portion
23 of motor fuel used in Indiana to propel equipment mounted on a motor
24 vehicle having a common reservoir for locomotion on the highway and
25 the operation of this equipment as determined by rule of the
26 commissioner. The exemption granted by this subsection shall be taken
27 on a quarterly basis in the form of a claim for refund prescribed by the
28 department.

29 SECTION 27. IC 6-6-4.1-4.6 IS ADDED TO THE INDIANA
30 CODE AS A NEW SECTION TO READ AS FOLLOWS
31 [EFFECTIVE JANUARY 1, 2000]: **Sec. 4.6. If a carrier's:**

32 **(1) motor carrier fuel tax; plus**

33 **(2) surcharge tax;**

34 **liability exceeds ten thousand dollars (\$10,000) for the current or**
35 **previous quarter, the carrier shall pay the taxes due by electronic**
36 **funds transfer (as defined in IC 4-8.1-2-7) or by delivering in**
37 **person or by overnight courier a payment by cashier's check,**
38 **certified check, or money order to the department. The transfer or**
39 **payment shall be made on or before the date the taxes are due.**

40 SECTION 28. IC 6-9-2-1 IS AMENDED TO READ AS FOLLOWS
41 [EFFECTIVE JULY 1, 1999]: Sec. 1. (a) A county having a population
42 of more than four hundred thousand (400,000) but less than seven

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1 hundred thousand (700,000) that establishes a medical center
 2 development agency pursuant to IC 20-12-30.3 may levy each year a
 3 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 hotel, motel, inn, tourist camp, tourist cabin
 6 or any other place in which rooms, lodgings, or accommodations are
 7 regularly furnished for a consideration.

8 (b) Such tax:

9 (1) shall be at a rate of five percent (5%) on the gross retail
 10 income derived therefrom;

11 (2) **must be imposed by the county fiscal body after January**
 12 **1 and before April 1 of a year;**

13 (3) **must take effect July 1 of the year in which it is imposed;**
 14 and

15 (4) shall be in addition to the state gross retail tax imposed on
 16 such persons by law.

17 **The county fiscal body shall send a certified copy of each ordinance**
 18 **adopted under this chapter to the commissioner of the department**
 19 **of state revenue by certified mail not more than ten (10) days after**
 20 **the adoption of the ordinance.**

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

29 (d) All of the provisions of the state gross retail tax (IC 6-2.5)
 30 relating to rights, duties, liabilities, procedures, penalties, definitions,
 31 exemptions, and administration shall be applicable to the imposition
 32 and administration of the tax imposed by this section except to the
 33 extent such provisions are in conflict or inconsistent with the specific
 34 provisions of this chapter or the requirements of the county treasurer.
 35 Specifically and not in limitation of the foregoing sentence, the terms
 36 "person" and "gross retail income" shall have the same meaning in this
 37 section as they have in the state gross retail tax (IC 6-2.5). If the tax is
 38 paid to the department of state revenue, the returns to be filed for the
 39 payment of the tax under this section may be either a separate return or
 40 may be combined with the return filed for the payment of the state
 41 gross retail tax as the department of state revenue may, by rule,
 42 determine.



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1 (e) If the tax is paid to the department of state revenue, the amounts
 2 received from the tax shall be paid by the end of the next succeeding
 3 month by the treasurer of state to the county treasurer upon warrants
 4 issued by the auditor of state. The county treasurer shall deposit the
 5 revenue received under this chapter as provided in section 2 of this
 6 chapter.

7 (f) **If the department determines after December 31, 1999, that**
 8 **a person's:**

9 (1) **estimated monthly tax liability for the current year; or**
 10 (2) **average monthly tax liability for the preceding year;**
 11 **exceeds five thousand dollars (\$5,000), the person must pay the**
 12 **monthly tax due under this chapter by electronic funds transfer (as**
 13 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
 14 **courier a payment by cashier's check, certified check, or money**
 15 **order to the department. The transfer or payment must be made**
 16 **on or before the date the tax is due.**

17 SECTION 29. IC 6-9-2.5-6 IS AMENDED TO READ AS
 18 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 6. (a) **After January**
 19 **1 and before April 1 of a year**, the county council may **adopt an**
 20 **ordinance to** levy a tax on every person engaged in the business of
 21 renting or furnishing, for periods of less than thirty (30) days, any room
 22 or rooms, lodgings, or accommodations in any commercial hotel,
 23 motel, inn, tourist camp, or tourist cabin located in a county described
 24 in section 1 of this chapter. Such tax **takes effect July 1 of the year in**
 25 **which the ordinance is adopted, and the tax** shall not exceed the rate
 26 of five percent (5%) on the gross income derived from lodging income
 27 only and shall be in addition to the state gross retail tax imposed on
 28 such persons by IC 6-2.5. **The county fiscal body shall send a**
 29 **certified copy of each ordinance adopted under this chapter to the**
 30 **commissioner of the department of state revenue by certified mail**
 31 **not more than ten (10) days after the adoption of the ordinance.**

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

40 (c) All of the provisions of IC 6-2.5 relating to rights, duties,
 41 liabilities, procedures, penalties, definitions, exemptions, and
 42 administration shall be applicable to the imposition and administration



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1 of the tax imposed by this section except to the extent such provisions
 2 are in conflict or inconsistent with the specific provisions of this
 3 chapter or the requirements of the county treasurer. Specifically and not
 4 in limitation of the foregoing sentence, the terms "person" and "gross
 5 income" shall have the same meaning in this section as they have in
 6 IC 6-2.5. If the tax is paid to the department of state revenue, the
 7 returns to be filed for the payment of the tax under this section may be
 8 either a separate return or may be combined with the return filed for the
 9 payment of the state gross retail tax as the department of state revenue
 10 may, by rule or regulation, determine. **If the department determines**
 11 **after December 31, 1999, that a person's:**

12 **(1) estimated monthly tax liability for the current year; or**

13 **(2) average monthly tax liability for the preceding year;**

14 **exceeds five thousand dollars (\$5,000), the person must pay the**
 15 **monthly tax due under this chapter by electronic funds transfer (as**
 16 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
 17 **courier a payment by cashier's check, certified check, or money**
 18 **order to the department. The transfer or payment must be made**
 19 **on or before the date the tax is due.**

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

26 SECTION 30. IC 6-9-4-6 IS AMENDED TO READ AS FOLLOWS
 27 [EFFECTIVE JULY 1, 1999]: Sec. 6. (a) **After January 1 and before**
 28 **April 1 of a year**, the county council may **adopt an ordinance to** levy
 29 a tax on every person engaged in the business of renting or furnishing,
 30 for periods of less than thirty (30) days, any room or rooms, lodgings,
 31 or accommodations in any commercial hotel, motel, inn, tourist cabin,
 32 university memorial union, or university residence hall, except state
 33 camping facilities, located in the county. The tax **takes effect July 1 of**
 34 **the year in which the ordinance is adopted and** shall be imposed at
 35 the rate of at least three percent (3%) but not more than five percent
 36 (5%) on the gross income derived from lodging income only and shall
 37 be in addition to the state gross retail tax imposed on those persons by
 38 IC 6-2.5. The tax does not apply to a retail transaction in which a
 39 student rents lodging in a university memorial union or residence hall
 40 while that student participates in a course of study for which the
 41 student receives college credit from a state university located in the
 42 county.



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1 (b) The county fiscal body may adopt an ordinance to require that
 2 the tax be reported on forms approved by the county treasurer and that
 3 the tax shall be paid monthly to the county treasurer. If such an
 4 ordinance is adopted, the tax shall be paid to the county treasurer not
 5 more than twenty (20) days after the end of the month the tax is
 6 collected. If such an ordinance is not adopted, the tax shall be imposed,
 7 paid, and collected in exactly the same manner as the state gross retail
 8 tax is imposed, paid, and collected pursuant to IC 6-2.5. **The county
 9 fiscal body shall send a certified copy of each ordinance adopted
 10 under this chapter to the commissioner of the department of state
 11 revenue by certified mail not more than ten (10) days after the
 12 adoption of the ordinance.**

13 (c) All of the provisions of IC 6-2.5 relating to rights, duties,
 14 liabilities, procedures, penalties, definitions, exemptions, and
 15 administration apply to the imposition and administration of the tax
 16 imposed under this section, except to the extent those provisions are in
 17 conflict or inconsistent with the specific provisions of this chapter or
 18 the requirements of the county treasurer. Specifically and not in
 19 limitation of the foregoing sentence, the terms "person" and "gross
 20 income" shall have the same meaning in this section as they have in
 21 IC 6-2.5, except that "person" shall not include state supported
 22 educational institutions. If the tax is paid to the department of state
 23 revenue, the returns to be filed for the payment of the tax under this
 24 section may be either a separate return or may be combined with the
 25 return filed for the payment of the state gross retail tax as the
 26 department of state revenue may by rule determine. **If the department
 27 determines after December 31, 1999, that a person's:**

28 (1) **estimated monthly tax liability for the current year; or**
 29 (2) **average monthly tax liability for the preceding year;**
 30 **exceeds five thousand dollars (\$5,000), the person must pay the**
 31 **monthly tax due under this chapter by electronic funds transfer (as**
 32 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
 33 **courier a payment by cashier's check, certified check, or money**
 34 **order to the department. The transfer or payment must be made**
 35 **on or before the date the tax is due.**

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

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

42 SECTION 31. IC 6-9-5-6 IS AMENDED TO READ AS FOLLOWS



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1 [EFFECTIVE JULY 1, 1999]: Sec. 6. (a) **After January 1 and before**
 2 **April 1 of a year**, the county council may **adopt an ordinance** to 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 or tourist cabin located in the county. The tax **takes effect July 1 of the**
 7 **year in which the ordinance is adopted and** may not exceed three
 8 percent (3%) of the gross income derived from lodging income only
 9 and shall be in addition to the state gross retail tax imposed on those
 10 persons by IC 6-2.5.

11 (b) The county fiscal body may adopt an ordinance to require that
 12 the tax be reported on forms approved by the county treasurer and that
 13 the tax shall be paid monthly to the county treasurer. If such an
 14 ordinance is adopted, the tax shall be paid to the county treasurer not
 15 more than twenty (20) days after the end of the month the tax is
 16 collected. If such an ordinance is not adopted, the tax shall be imposed,
 17 paid, and collected in exactly the same manner as the state gross retail
 18 tax is imposed, paid, and collected pursuant to IC 6-2.5. **The county**
 19 **fiscal body shall send a certified copy of each ordinance adopted**
 20 **under this chapter to the commissioner of the department of state**
 21 **revenue by certified mail not more than ten (10) days after the**
 22 **adoption of the ordinance.**

23 (c) All of the provisions of IC 6-2.5 relating to rights, duties,
 24 liabilities, procedures, penalties, definitions, exemptions, and
 25 administration apply to the imposition and administration of the tax
 26 imposed by this section, except to the extent those provisions are in
 27 conflict or inconsistent with the specific provisions of this chapter or
 28 the requirements of the county treasurer. Specifically and not in
 29 limitation of the foregoing sentence, the terms "person" and "gross
 30 income" shall have the same meaning in this section as they have in
 31 IC 6-2.5. If the tax is paid to the department of state revenue, the
 32 returns to be filed for the payment of the tax under this section may be
 33 either a separate return or may be combined with the return filed for the
 34 payment of the state gross retail tax as the department of state revenue
 35 may by rule determine.

36 (d) If the tax is paid to the department of state revenue, the amounts
 37 received from the tax shall be paid quarterly by the treasurer of state to
 38 the county treasurer upon warrants issued by the auditor of state. **If the**
 39 **department determines after December 31, 1999, that a person's:**
 40 **(1) estimated monthly tax liability for the current year; or**
 41 **(2) average monthly tax liability for the preceding year;**
 42 **exceeds five thousand dollars (\$5,000), the person must pay the**



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1 **monthly tax due under this chapter by electronic funds transfer (as**
 2 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
 3 **courier a payment by cashier's check, certified check, or money**
 4 **order to the department. The transfer or payment must be made**
 5 **on or before the date the tax is due.**

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

9 SECTION 32. IC 6-9-6-6 IS AMENDED TO READ AS FOLLOWS
 10 [EFFECTIVE JULY 1, 1999]: Sec. 6. (a) In any county to which this
 11 chapter applies, there is levied a tax on every person engaged in the
 12 business of renting or furnishing, for periods of less than thirty (30)
 13 days, any room or rooms, lodgings or accommodations in any
 14 commercial hotel, motel, boat motel, inn, tourist camp, or tourist cabin,
 15 except state camping facilities, located in the county. The tax shall be
 16 imposed at a rate of five percent (5%) on the gross income derived
 17 from lodging income only and shall be in addition to the state gross
 18 retail tax imposed on those persons by IC 6-2.5.

19 (b) The county fiscal body may adopt an ordinance to require that
 20 the tax be reported on forms approved by the county treasurer and that
 21 the tax shall be paid monthly to the county treasurer. If such an
 22 ordinance is adopted, the tax shall be paid to the county treasurer not
 23 more than twenty (20) days after the end of the month the tax is
 24 collected. If such an ordinance is not adopted, the tax shall be imposed,
 25 paid, and collected in exactly the same manner as the state gross retail
 26 tax is imposed, paid, and collected pursuant to IC 6-2.5. **The county**
 27 **fiscal body shall send a certified copy of each ordinance adopted**
 28 **under this chapter to the commissioner of the department of state**
 29 **revenue by certified mail not more than ten (10) days after the**
 30 **adoption of the ordinance.**

31 (c) All of the provisions of IC 6-2.5 relating to rights, duties,
 32 liabilities, procedures, penalties, definitions, exemptions, and
 33 administration apply to the imposition and administration of the tax
 34 imposed under this section, except to the extent those provisions are in
 35 conflict or inconsistent with the specific provisions of this chapter or
 36 the requirements of the county treasurer. Specifically, the terms
 37 "person" and "gross income" have the same meaning in this section as
 38 they have in IC 6-2.5. If the tax is paid to the department of state
 39 revenue, the returns to be filed for the payment of the tax under this
 40 section may be either a separate return or may be combined with the
 41 return filed for the payment of the state gross retail tax as the
 42 department of state revenue may, by rule, determine.



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1 (d) If the tax is paid to the department of state revenue, all amounts
 2 received by the state department of revenue from the tax during a
 3 month shall be paid to the county treasurer on or before the last day of
 4 the next succeeding month. All amounts received from the tax shall be
 5 paid by the treasurer of state to the county treasurer upon warrants
 6 issued by the auditor of state. **If the department determines after
 7 December 31, 1999, that a person's:**

8 (1) **estimated monthly tax liability for the current year; or**
 9 (2) **average monthly tax liability for the preceding year;**
 10 **exceeds five thousand dollars (\$5,000), the person must pay the**
 11 **monthly tax due under this chapter by electronic funds transfer (as**
 12 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
 13 **courier a payment by cashier's check, certified check, or money**
 14 **order to the department. The transfer or payment must be made**
 15 **on or before the date the tax is due.**

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

19 SECTION 33. IC 6-9-7-6 IS AMENDED TO READ AS FOLLOWS
 20 [EFFECTIVE JULY 1, 1999]: Sec. 6. (a) **After January 1 and before**
 21 **April 1 of a year, the county council may adopt an ordinance to levy**
 22 **a tax on every person engaged in the business of renting or furnishing,**
 23 **for periods of less than thirty (30) days, any room or rooms, lodgings,**
 24 **or accommodations in any commercial hotel, motel, inn, university**
 25 **memorial union, university residence hall, tourist camp, or tourist cabin**
 26 **located in a county described in section 1 of this chapter. The county**
 27 **treasurer shall allocate and distribute the tax revenues as provided in**
 28 **section 7 of this chapter.**

29 (b) The tax may not exceed the rate of five percent (5%) on the
 30 gross retail income derived from lodging income only and shall be in
 31 addition to the state gross retail tax imposed under IC 6-2.5. **An**
 32 **ordinance adopted under this chapter takes effect July 1 of the**
 33 **year in which it is adopted.**

34 (c) The tax does not apply to gross retail income received in a
 35 transaction in which:

36 (1) a student rents lodgings in a university residence hall while
 37 that student participates in a course of study for which the student
 38 receives college credit from a state university located in the
 39 county; or

40 (2) a person rents a room, lodging, or accommodations for a
 41 period of thirty (30) days or more.

42 (d) The county fiscal body may adopt an ordinance to require that

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1 the tax be reported on forms approved by the county treasurer and that
 2 the tax shall be paid monthly to the county treasurer. If such an
 3 ordinance is adopted, the tax shall be paid to the county treasurer not
 4 more than twenty (20) days after the end of the month the tax is
 5 collected. If such an ordinance is not adopted, the tax shall be imposed,
 6 paid, and collected in exactly the same manner as the state gross retail
 7 tax is imposed, paid, and collected under IC 6-2.5. **The county fiscal
 8 body shall send a certified copy of each ordinance adopted under
 9 this chapter to the commissioner of the department of state
 10 revenue by certified mail not more than ten (10) days after the
 11 adoption of the ordinance.**

12 (e) 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 those provisions
 16 are in conflict or inconsistent with the specific provisions of this
 17 chapter or the requirements of the county treasurer. If the tax is paid to
 18 the department of state revenue, the return to be filed for the payment
 19 of the tax under this section may be either a separate return or may be
 20 combined with the return filed for the payment of the state gross retail
 21 tax as the department of state revenue may, by rule, determine. **If the
 22 department determines after December 31, 1999, that a person's:**

- 23 (1) **estimated monthly tax liability for the current year; or**
 24 (2) **average monthly tax liability for the preceding year;**

25 **exceeds five thousand dollars (\$5,000), the person must pay the**
 26 **monthly tax due under this chapter by electronic funds transfer (as**
 27 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
 28 **courier a payment by cashier's check, certified check, or money**
 29 **order to the department. The transfer or payment must be made**
 30 **on or before the date the tax is due.**

31 (f) If the tax is paid to the department of state revenue, the amounts
 32 received from the tax imposed under this section shall be paid quarterly
 33 by the treasurer of state to the county treasurer upon warrants issued by
 34 the auditor of state.

35 SECTION 34. IC 6-9-8-2 IS AMENDED TO READ AS FOLLOWS
 36 [EFFECTIVE JULY 1, 1999]: Sec. 2. (a) Each year a tax shall be
 37 levied on every person engaged in the business of renting or furnishing,
 38 for periods of less than thirty (30) days, any lodgings in any hotel,
 39 motel, inn, tourist camp, tourist cabin, or any other place in which
 40 lodgings are regularly furnished for a consideration.

41 (b) This tax shall be in addition to the state gross retail tax and use
 42 tax imposed on such persons by IC 6-2.5. The county fiscal body may

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1 adopt an ordinance to require that the tax be reported on forms
 2 approved by the county treasurer and that the tax shall be paid monthly
 3 to the county treasurer. If such an ordinance is adopted, the tax shall be
 4 paid to the county treasurer not more than twenty (20) days after the
 5 end of the month the tax is collected. If such an ordinance is not
 6 adopted, the tax shall be imposed, paid, and collected in exactly the
 7 same manner as the state gross retail tax is imposed, paid, and collected
 8 under IC 6-2.5. **The county fiscal body shall send a certified copy of**
 9 **each ordinance adopted under this chapter to the commissioner of**
 10 **the department of state revenue by certified mail not more than ten**
 11 **(10) days after the adoption of the ordinance.**

12 (c) 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
 18 not in limitation of the foregoing sentence, the terms "person" and
 19 "gross income" shall have the same meaning in this section as they
 20 have in IC 6-2.5.

21 (d) If the tax is paid to the department of state revenue, the returns
 22 to be filed for the payment of the tax under this section may be either
 23 a separate return or may be combined with the return filed for the
 24 payment of the state gross retail tax as the department of state revenue
 25 may determine by rule. **If the department determines after**
 26 **December 31, 1999, that a person's:**

27 **(1) estimated monthly tax liability for the current year; or**
 28 **(2) average monthly tax liability for the preceding year;**
 29 **exceeds five thousand dollars (\$5,000), the person must pay the**
 30 **monthly tax due under this chapter by electronic funds transfer (as**
 31 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
 32 **courier a payment by cashier's check, certified check, or money**
 33 **order to the department. The transfer or payment must be made**
 34 **on or before the date the tax is due.**

35 (e) If the tax is paid to the department of state revenue, the amounts
 36 received from this tax shall be paid monthly by the treasurer of state to
 37 the treasurer of the capital improvement board of managers of the
 38 county upon warrants issued by the auditor of state.

39 SECTION 35. IC 6-9-8-3 IS AMENDED TO READ AS FOLLOWS
 40 [EFFECTIVE JULY 1, 1999]: Sec. 3. (a) Except as provided in
 41 subsection (b), the tax imposed by section 2 of this chapter shall be at
 42 the rate of:



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1 (1) before January 1, 2028, five percent (5%) on the gross income
 2 derived from lodging income only, if the fiscal body does not
 3 adopt an ordinance under subsection (b), and six percent (6%) if
 4 the fiscal body adopts an ordinance under subsection (b); and
 5 (2) after December 31, 2027, five percent (5%).

6 (b) In any year subsequent to the initial year in which a tax is
 7 imposed under section 2 of this chapter, the fiscal body may, by
 8 ordinance adopted by at least two-thirds (2/3) of the members elected
 9 to the fiscal body, increase the tax imposed by section 2 of this chapter
 10 from five percent (5%) to six percent (6%). The ordinance must specify
 11 that the increase in the tax authorized under this subsection expires
 12 January 1, 2028. **If the department of state revenue is responsible**
 13 **for collecting the tax, the ordinance:**

14 (1) **must be adopted after January 1 and before April 1 of a**
 15 **year; and**

16 (2) **takes effect on July 1 of the year in which it is adopted.**

17 (c) The amount collected from an increase adopted under subsection
 18 (b) shall be transferred to the capital improvement board of managers
 19 established by IC 36-10-9-3. The board shall deposit the revenues
 20 received under this subsection in a special fund. Money in the special
 21 fund may be used only for the payment of obligations incurred to
 22 expand a convention center, including:

23 (1) principal and interest on bonds issued to finance or refinance
 24 the expansion of a convention center; and

25 (2) lease agreements entered into to expand a convention center.

26 SECTION 36. IC 6-9-9-2 IS AMENDED TO READ AS FOLLOWS
 27 [EFFECTIVE JULY 1, 1999]: Sec. 2. (a) Each year a tax shall be
 28 levied on every person engaged in the business of renting or furnishing,
 29 for periods of less than thirty (30) days, any lodgings in any hotel,
 30 motel, inn, tourist camp, tourist cabin, or any other place in which
 31 lodgings are regularly furnished for a consideration.

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

34 (c) The county fiscal body may adopt an ordinance to require that
 35 the tax be reported on forms approved by the county treasurer and that
 36 the tax shall be paid monthly to the county treasurer. If such an
 37 ordinance is adopted, the tax shall be paid to the county treasurer not
 38 more than twenty (20) days after the end of the month the tax is
 39 collected. If such an ordinance is not adopted, the tax shall be imposed,
 40 paid, and collected in exactly the same manner as the state gross retail
 41 tax is imposed, paid, and collected under IC 6-2.5. **The county fiscal**
 42 **body shall send a certified copy of each ordinance adopted under**



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1 **this chapter to the commissioner of the department of state**
 2 **revenue by certified mail not more than ten (10) days after the**
 3 **adoption of the ordinance.**

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

12 (e) If the tax is paid to the department of state revenue, the returns
 13 to be filed for the payment of the tax under this section may be either
 14 a separate return or may be combined with the return filed for the
 15 payment of the state gross retail tax as the department of state revenue
 16 may determine by rule. **If the department determines after**
 17 **December 31, 1999, that a person's:**

18 **(1) estimated monthly tax liability for the current year; or**
 19 **(2) average monthly tax liability for the preceding year;**
 20 **exceeds five thousand dollars (\$5,000), the person must pay the**
 21 **monthly tax due under this chapter by electronic funds transfer (as**
 22 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
 23 **courier a payment by cashier's check, certified check, or money**
 24 **order to the department. The transfer or payment must be made**
 25 **on or before the date the tax is due.**

26 (f) If the tax is paid to the department of state revenue, the amounts
 27 received from such tax shall be paid monthly by the treasurer of state
 28 to the treasurer of the capital improvement board of managers of the
 29 county upon warrants issued by the auditor of state.

30 SECTION 37. IC 6-9-10-6 IS AMENDED TO READ AS
 31 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 6. (a) There is imposed
 32 a tax on every person engaged in the business of renting or furnishing,
 33 for periods of less than thirty (30) days, any room or rooms, lodging, or
 34 accommodations in any hotel, motel, inn, university residence hall,
 35 tourist camp, or tourist cabin located in the county. However, the tax
 36 is not imposed on the renting or furnishing of rooms, lodgings, or
 37 accommodations to a person for a period of thirty (30) days or more, or
 38 on the renting or furnishing of any room, lodging, or accommodations
 39 in a university or college residence hall to a student participating in a
 40 course of study for which the student receives college credit from a
 41 college or university located in the county.

42 (b) The tax shall be imposed at the rate of three percent (3%) on the

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1 gross income derived from lodging income only. **After January 1 and**
 2 **before April 1 of a year**, the fiscal body of the county may **adopt an**
 3 **ordinance to** increase the tax rate up to a maximum rate of five percent
 4 (5%). **The increase in the tax rate is effective July 1 of the year in**
 5 **which the ordinance is adopted.** The tax is in addition to the state
 6 gross retail tax imposed on such persons by IC 6-2.5. **The county fiscal**
 7 **body shall send a certified copy of each ordinance adopted under**
 8 **this chapter to the commissioner of the department of state**
 9 **revenue by certified mail not more than ten (10) days after the**
 10 **adoption of the ordinance.**

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

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

29 (e) If the tax is paid to the department of state revenue, the returns
 30 to be filed for the payment of the tax under this section may be either
 31 a separate return or may be combined with the return filed for the
 32 payment of the state gross retail tax, as the department of state revenue
 33 may by rule determine. **If the department determines after**
 34 **December 31, 1999, that a person's:**

35 (1) **estimated monthly tax liability for the current year; or**
 36 (2) **average monthly tax liability for the preceding year;**
 37 **exceeds five thousand dollars (\$5,000), the person must pay the**
 38 **monthly tax due under this chapter by electronic funds transfer (as**
 39 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
 40 **courier a payment by cashier's check, certified check, or money**
 41 **order to the department. The transfer or payment must be made**
 42 **on or before the date the tax is due.**



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1 (f) If the tax is paid to the department of state revenue, the amounts
 2 received from such tax shall be paid quarterly by the treasurer of state
 3 to the county treasurer upon warrants issued by the auditor of state.

4 SECTION 38. IC 6-9-10.5-6 IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 6. (a) **After January**
 6 **1 and before April 1 of a year**, the fiscal body of a county may **adopt**
 7 **an ordinance** to levy a tax on every person engaged in the business of
 8 renting or furnishing, for periods of less than thirty (30) days, any room
 9 or rooms, lodgings, or accommodations in any:

- 10 (1) hotel;
 11 (2) motel;
 12 (3) inn;
 13 (4) tourist cabin; or
 14 (5) campground space;

15 located in the county. **An ordinance adopted under this chapter**
 16 **takes effect July 1 of the year in which it is adopted. The county**
 17 **fiscal body shall send a certified copy of each ordinance adopted**
 18 **under this chapter to the commissioner of the department of state**
 19 **revenue by certified mail not more than ten (10) days after the**
 20 **adoption of the ordinance.**

21 (b) The tax may not exceed the rate of three percent (3%) on the
 22 gross retail income derived from lodging income only and is in addition
 23 to the state gross retail tax imposed under IC 6-2.5.

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

32 (d) All of the provisions of IC 6-2.5 relating to rights, duties,
 33 liabilities, procedures, penalties, definitions, exemptions, and
 34 administration are applicable to the imposition and administration of
 35 the tax imposed under this section except to the extent those provisions
 36 are in conflict or inconsistent with the specific provisions of this
 37 chapter or the requirements of the county treasurer. If the tax is paid to
 38 the department of state revenue, the return to be filed for the payment
 39 of the tax under this section may be either a separate return or may be
 40 combined with the return filed for the payment of the state gross retail
 41 tax as the department of state revenue may, by rule, determine. **If the**
 42 **department determines after December 31, 1999, that a person's:**

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1 (1) estimated monthly tax liability for the current year; or
 2 (2) average monthly tax liability for the preceding year;
 3 exceeds five thousand dollars (\$5,000), the person must pay the
 4 monthly tax due under this chapter by electronic funds transfer (as
 5 defined in IC 4-8.1-2-7) or by delivering in person or by overnight
 6 courier a payment by cashier's check, certified check, or money
 7 order to the department. The transfer or payment must be made
 8 on or before the date the tax is due.

9 (e) If the tax is paid to the department of state revenue, the taxes the
 10 department of state revenue receives under this section during a month
 11 shall be paid, by the end of the next succeeding month, to the county
 12 treasurer upon warrants issued by the auditor of state.

13 SECTION 39. IC 6-9-11-6 IS AMENDED TO READ AS
 14 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 6. (a) **After January**
 15 **1 and before April 30 of a year**, the county council may **adopt an**
 16 **ordinance to** levy a tax on every person engaged in the business of
 17 renting or furnishing, for periods of less than thirty (30) days, any room
 18 or rooms, lodgings, or accommodations in any commercial hotel,
 19 motel, inn, tourist camp, tourist cabin, university memorial union, or
 20 university residence hall, except state camping facilities, located in the
 21 county. **An ordinance adopted under this chapter takes effect July**
 22 **1 of the year in which it is adopted. The county fiscal body shall**
 23 **send a certified copy of each ordinance adopted under this chapter**
 24 **to the commissioner of the department of state revenue by certified**
 25 **mail not more than ten (10) days after the adoption of the**
 26 **ordinance.** The tax shall be imposed at the rate of two percent (2%) on
 27 the gross income derived from lodging income only and shall be in
 28 addition to the state gross retail tax imposed on those persons by
 29 IC 6-2.5. The tax does not apply to:

- 30 (1) a retail transaction in which a student rents lodging in a
 31 university memorial union or residence hall while that student
 32 participates in a course of study for which the student receives
 33 college credit from a state university located in the county; **or**
 34 (2) **the renting or furnishing of rooms, lodgings, or**
 35 **accommodations to a person for a period of thirty (30) days**
 36 **or more.**

37 (b) The county fiscal body may adopt an ordinance to require that
 38 the tax be reported on forms approved by the county treasurer and that
 39 the tax shall be paid monthly to the county treasurer. If such an
 40 ordinance is adopted, the tax shall be paid to the county treasurer not
 41 more than twenty (20) days after the end of the month the tax is
 42 collected. If such an ordinance is not adopted, the tax shall be imposed,



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1 paid, and collected in exactly the same manner as the state gross retail
2 tax is imposed, paid, and collected pursuant to IC 6-2.5.

3 (c) All of the provisions of IC 6-2.5 relating to rights, duties,
4 liabilities, procedures, penalties, definitions, exemptions, and
5 administration apply to the imposition and administration of the tax
6 imposed under this section, except to the extent those provisions are in
7 conflict or inconsistent with the specific provisions of this chapter or
8 the requirements of the county treasurer. Specifically and not in
9 limitation of the foregoing sentence, the terms "person" and "gross
10 income" shall have the same meaning in this section as they have in
11 IC 6-2.5, except that "person" shall not include supported educational
12 institutions. If the tax is paid to the department of state revenue, the
13 returns to be filed for the payment of the tax under this section may be
14 either a separate return or may be combined with the return filed for the
15 payment of the state gross retail tax as the department of state revenue
16 may by rule determine. **If the department determines after
17 December 31, 1999, that a person's:**

18 (1) **estimated monthly tax liability for the current year; or**
19 (2) **average monthly tax liability for the preceding year;**
20 **exceeds five thousand dollars (\$5,000), the person must pay the**
21 **monthly tax due under this chapter by electronic funds transfer (as**
22 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
23 **courier a payment by cashier's check, certified check, or money**
24 **order to the department. The transfer or payment must be made**
25 **on or before the date the tax is due.**

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

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

32 SECTION 40. IC 6-9-12-2 IS AMENDED TO READ AS
33 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 2. (a) After January 1
34 but before ~~June~~ **April** 1 of ~~any~~ a year, the city-county council of a
35 county that contains a consolidated city may adopt an ordinance to
36 impose an excise tax, known as the county food and beverage tax, on
37 those transactions described in section 3 of this chapter.

38 (b) If a city-county council adopts an ordinance under ~~subsection~~
39 ~~(a); this chapter,~~ it shall ~~immediately~~ **not more than ten (10) days**
40 **after adopting the ordinance** send a certified copy of the ordinance
41 **by certified mail** to the commissioner of the department of state
42 revenue.



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1 (c) If a city-county council adopts an ordinance under ~~subsection~~
 2 ~~(a)~~, **this chapter**, the county food and beverage tax applies to
 3 transactions that occur after June 30 of the year in which the ordinance
 4 is adopted.

5 SECTION 41. IC 6-9-12-7 IS AMENDED TO READ AS
 6 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 7. The county food and
 7 beverage tax shall be imposed, paid, and collected in the same manner
 8 that the state gross retail tax is imposed, paid, and collected under
 9 IC 6-2.5. However, the return to be filed for the payment of the county
 10 food and beverage tax may be either a separate return or may be
 11 combined with the return filed for the payment of the state gross retail
 12 tax, as prescribed by the department of state revenue. **If the**
 13 **department determines after December 31, 1999, that a person's:**

14 (1) **estimated monthly tax liability for the current year; or**
 15 (2) **average monthly tax liability for the preceding year;**
 16 **exceeds five thousand dollars (\$5,000), the person must pay the**
 17 **monthly tax due under this chapter by electronic funds transfer (as**
 18 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
 19 **courier a payment by cashier's check, certified check, or money**
 20 **order to the department. The transfer or payment must be made**
 21 **on or before the date the tax is due.**

22 SECTION 42. IC 6-9-13-1 IS AMENDED TO READ AS
 23 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 1. (a) Except as
 24 provided in subsection (b), the city-county council of a county that
 25 contains a consolidated first class city may adopt an ordinance to
 26 impose an excise tax, known as the county admissions tax, for the
 27 privilege of attending, before January 1, 2028, any event and, after
 28 December 31, 2027, any professional sporting event:

29 (1) held in a facility financed in whole or in part by bonds or notes
 30 issued under IC 18-4-17 (before its repeal on September 1, 1981),
 31 IC 36-10-9, or IC 36-10-9.1; and

32 (2) to which tickets are offered for sale to the public by:

33 (A) the box office of the facility; or

34 (B) an authorized agent of the facility.

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

37 (1) An event sponsored by an educational institution or an
 38 association representing an educational institution.

39 (2) An event sponsored by a religious organization.

40 (3) An event sponsored by an organization that is considered a
 41 charitable organization by the Internal Revenue Service for
 42 federal tax purposes.



1 (4) An event sponsored by a political organization.

2 (c) If a city-county council adopts an ordinance under ~~subsection~~
3 ~~(a)~~, **this chapter**, it shall ~~immediately~~ **not more than ten (10) days**
4 **after adopting the ordinance** send **by certified mail** a certified copy
5 of the ordinance to the commissioner of the department of state
6 revenue.

7 (d) ~~If a city-county council adopts an ordinance under subsection (a)~~
8 ~~prior to June 1~~, **An ordinance adopted under this chapter must be**
9 **adopted after January 1 and before April 1 of a year.** The county
10 admissions tax applies to admission charges collected after June 30 of
11 the year in which the ordinance is adopted. ~~If the city-county council~~
12 ~~adopts an ordinance under subsection (a) on or after June 1~~, the county
13 admissions tax applies to admission charges collected after the last day
14 of the month in which the ordinance is adopted.

15 SECTION 43. IC 6-9-13-4 IS AMENDED TO READ AS
16 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 4. A person who
17 collects any county admission tax under section 3 of this chapter shall
18 remit the tax collections to the department of state revenue. The person
19 shall remit those revenues collected during a particular month before
20 the ~~fifteenth~~ **twentieth** day of the following month. At the time the tax
21 revenues are remitted, the person shall file a county admissions tax
22 return on the form prescribed by the department of state revenue.

23 SECTION 44. IC 6-9-14-6 IS AMENDED TO READ AS
24 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 6. (a) **After January**
25 **1 and before April 1 of a year**, the county council may **adopt an**
26 **ordinance to** levy a tax on every person engaged in the business of
27 renting or furnishing, for periods of less than thirty (30) days, any room
28 or rooms, lodgings or accommodations in any hotel, motel, inn,
29 conference center, retreat center, or tourist cabin located in the county.
30 **An ordinance adopted under this chapter takes effect July 1 of the**
31 **year in which it is adopted. The county fiscal body shall send a**
32 **certified copy of each ordinance adopted under this chapter to the**
33 **commissioner of the department of state revenue by certified mail**
34 **not more than ten (10) days after the adoption of the ordinance.**
35 However, the county council may not levy the tax on a person for:

36 (1) engaging in the business of providing campsites within a state
37 or federal park or forest; or

38 (2) **renting or furnishing rooms, lodgings, or accommodations**
39 **to a person for a period of thirty (30) days or more.**

40 The tax may be imposed at any rate up to and including five percent
41 (5%). The tax shall be imposed on the gross retail income derived from
42 lodging income only and shall be in addition to the state gross retail tax

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1 imposed on those persons by IC 6-2.5.

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

10 (c) All of the provisions of IC 6-2.5 relating to rights, duties,
11 liabilities, procedures, penalties, definitions, exemptions, and
12 administration apply to the imposition and administration of the tax
13 imposed under this section, except to the extent those provisions are in
14 conflict or inconsistent with the specific provisions of this chapter or
15 the requirements of the county treasurer. Specifically and not in
16 limitation of the foregoing sentence, the terms "person" and "gross
17 retail income" shall have the same meaning in this section as they have
18 in IC 6-2.5. If the tax is paid to the department of state revenue, the
19 returns to be filed for the payment of the tax under this section may be
20 either a separate return or may be combined with the return filed for the
21 payment of the state gross retail tax as the department of state revenue
22 may, by rule or regulation, determine. **If the department determines
23 after December 31, 1999, that a person's:**

24 **(1) estimated monthly tax liability for the current year; or**

25 **(2) average monthly tax liability for the preceding year;**

26 **exceeds five thousand dollars (\$5,000), the person must pay the**
27 **monthly tax due under this chapter by electronic funds transfer (as**
28 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
29 **courier a payment by cashier's check, certified check, or money**
30 **order to the department. The transfer or payment must be made**
31 **on or before the date the tax is due.**

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

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

38 SECTION 45. IC 6-9-15-6 IS AMENDED TO READ AS
39 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 6. (a) **After January**
40 **1 and before April 1 of a year**, the county council may **adopt an**
41 **ordinance to impose or increase** a tax on every person engaged in the
42 business of renting or furnishing, for periods of less than thirty (30)

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1 days, any room or rooms, lodging, or accommodations in any hotel,
 2 motel, inn, tourist camp, or tourist cabin located in the county.

3 However, the tax may not be imposed on the renting or furnishing of:

- 4 (1) campsites at a state or federal park or forest;
 5 (2) rooms, lodgings, or accommodations to a person for a period
 6 of thirty (30) days or more; or
 7 (3) any room, lodging, or accommodations in a university or
 8 college residence hall to a student participating in a course of
 9 study for which the student receives college credit from a college
 10 or university located in the county.

11 **An ordinance adopted under this chapter takes effect July 1 of the**
 12 **year in which it is adopted. The county fiscal body shall send a**
 13 **certified copy of each ordinance adopted under this chapter to the**
 14 **commissioner of the department of state revenue by certified mail**
 15 **not more than ten (10) days after the adoption of the ordinance.**

16 (b) The tax shall be imposed at the rate of ~~four~~ **not more than five**
 17 **percent (~~4%~~) (5%)** on the gross income derived from lodging income
 18 **only. The county council may increase the tax rate to five percent (5%).**
 19 The tax is in addition to the state gross retail tax imposed on such
 20 persons by IC 6-2.5.

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

29 (d) All of the provisions of IC 6-2.5 relating to rights, duties,
 30 liabilities, procedures, penalties, definitions, exemptions, and
 31 administration shall be applicable to the imposition and administration
 32 of the tax imposed by this section except to the extent such provisions
 33 are in conflict or inconsistent with the specific provisions of this
 34 chapter or the requirements of the county treasurer. Specifically and not
 35 in limitation of the foregoing sentence, the terms "person" and "gross
 36 retail income" have the same meaning in this section as they have in
 37 IC 6-2.5, except that "person" does not include state supported
 38 educational institutions.

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



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1 may by rule determine. **If the department determines after**
 2 **December 31, 1999, that a person's:**

3 (1) **estimated monthly tax liability for the current year; or**

4 (2) **average monthly tax liability for the preceding year;**

5 **exceeds five thousand dollars (\$5,000), the person must pay the**
 6 **monthly tax due under this chapter by electronic funds transfer (as**
 7 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
 8 **courier a payment by cashier's check, certified check, or money**
 9 **order to the department. The transfer or payment must be made**
 10 **on or before the date the tax is due.**

11 (f) If the tax is paid to the department of state revenue, the amounts
 12 received from such tax shall be paid quarterly by the treasurer of state
 13 to the county treasurer upon warrants issued by the auditor of state.

14 SECTION 46. IC 6-9-16-6 IS AMENDED TO READ AS
 15 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 6. (a) **After January**
 16 **1 and before April 1 of a year, the county council may adopt an**
 17 **ordinance to levy a tax on every person engaged in the business of**
 18 **renting or furnishing, for periods of less than thirty (30) days, any room**
 19 **or rooms, lodgings or accommodations in any commercial hotel, motel,**
 20 **inn, tourist camp, or tourist cabin, except state camping facilities,**
 21 **located in the county. The tax shall be imposed at any rate up to and**
 22 **including:**

23 (1) five percent (5%) before July 1, 2007; and

24 (2) four percent (4%) after June 30, 2007;

25 on the gross retail income derived from lodging income only and shall
 26 be in addition to the state gross retail tax imposed on those persons by
 27 IC 6-2.5. **The tax imposed under this chapter does not apply to the**
 28 **renting or furnishing of rooms, lodgings, or accommodations to a**
 29 **person for a period of thirty (30) days or more. An ordinance**
 30 **adopted under this chapter takes effect July 1 of the year in which**
 31 **it is adopted. The county fiscal body shall send a certified copy of**
 32 **each ordinance adopted under this chapter to the commissioner of**
 33 **the department of state revenue by certified mail not more than ten**
 34 **(10) days after the adoption of the ordinance.**

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



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1 (c) All of the provisions of IC 6-2.5 relating to rights, duties,
 2 liabilities, procedures, penalties, definitions, exemptions, and
 3 administration apply to the imposition and administration of the tax
 4 imposed under this section, except to the extent those provisions are in
 5 conflict or inconsistent with the specific provisions of this chapter or
 6 the requirements of the county treasurer. Specifically and not in
 7 limitation of the foregoing sentence, the terms "person" and "gross
 8 retail income" have the same meaning in this section as they have in
 9 IC 6-2.5, except that "person" shall not include state supported
 10 educational institutions. If the tax is paid to the department of state
 11 revenue, the return to be filed for the payment of the tax under this
 12 section may be either a separate return or may be combined with the
 13 return filed for the payment of the state gross retail tax as the
 14 department of state revenue may, by rule or regulation, determine. **If**
 15 **the department determines after December 31, 1999, that a**
 16 **person's:**

17 (1) **estimated monthly tax liability for the current year; or**
 18 (2) **average monthly tax liability for the preceding year;**
 19 **exceeds five thousand dollars (\$5,000), the person must pay the**
 20 **monthly tax due under this chapter by electronic funds transfer (as**
 21 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
 22 **courier a payment by cashier's check, certified check, or money**
 23 **order to the department. The transfer or payment must be made**
 24 **on or before the date the tax is due.**

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

28 (e) ~~The tax imposed under subsection (a) does not apply to the~~
 29 ~~renting or furnishing of rooms, lodgings, or accommodations to a~~
 30 ~~person for a period of thirty (30) days or more:~~

31 SECTION 47. IC 6-9-18-3 IS AMENDED TO READ AS
 32 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 3. (a) **After January**
 33 **1 and before April 1 of a year, the fiscal body of a county may adopt**
 34 **an ordinance to levy a tax on every person engaged in the business of**
 35 **renting or furnishing, for periods of less than thirty (30) days, any room**
 36 **or rooms, lodgings, or accommodations in any:**

- 37 (1) hotel;
 38 (2) motel;
 39 (3) boat motel;
 40 (4) inn;
 41 (5) college or university memorial union;
 42 (6) college or university residence hall or dormitory; or



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1 (7) tourist cabin;
 2 located in the county. **An ordinance adopted under this chapter**
 3 **takes effect July 1 of the year in which it is adopted. The county**
 4 **fiscal body shall send a certified copy of each ordinance adopted**
 5 **under this chapter to the commissioner of the department of state**
 6 **revenue by certified mail not more than ten (10) days after the**
 7 **adoption of the ordinance.**

8 (b) The tax does not apply to gross income received in a transaction
 9 in which:

10 (1) a student rents lodgings in a college or university residence
 11 hall while that student participates in a course of study for which
 12 the student receives college credit from a college or university
 13 located in the county; or

14 (2) a person rents a room, lodging, or accommodations for a
 15 period of thirty (30) days or more.

16 (c) The tax may not exceed the rate of five percent (5%) on the gross
 17 retail income derived from lodging income only and is in addition to
 18 the state gross retail tax imposed under IC 6-2.5.

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

27 (e) All of the provisions of IC 6-2.5 relating to rights, duties,
 28 liabilities, procedures, penalties, definitions, exemptions, and
 29 administration are applicable to the imposition and administration of
 30 the tax imposed under this section except to the extent those provisions
 31 are in conflict or inconsistent with the specific provisions of this
 32 chapter or the requirements of the county treasurer. If the tax is paid to
 33 the department of state revenue, the return to be filed for the payment
 34 of the tax under this section may be either a separate return or may be
 35 combined with the return filed for the payment of the state gross retail
 36 tax as the department of state revenue may, by rule, determine. **If the**
 37 **department determines after December 31, 1999, that a person's:**

38 (1) **estimated monthly tax liability for the current year; or**

39 (2) **average monthly tax liability for the preceding year;**

40 **exceeds five thousand dollars (\$5,000), the person must pay the**
 41 **monthly tax due under this chapter by electronic funds transfer (as**
 42 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**



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1 **courier a payment by cashier's check, certified check, or money**
 2 **order to the department. The transfer or payment must be made**
 3 **on or before the date the tax is due.**

4 (f) If the tax is paid to the department of state revenue, the amounts
 5 received from the tax imposed under this section shall be paid monthly
 6 by the treasurer of state to the county treasurer upon warrants issued by
 7 the auditor of state.

8 SECTION 48. IC 6-9-19-3 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 3. (a) **After January**
 10 **1 and before April 1 of a year**, the fiscal body of a county may **adopt**
 11 **an ordinance to** levy a tax on every person engaged in the business of
 12 renting or furnishing, for periods of less than thirty (30) days, any room
 13 or rooms, lodgings, or accommodations in any:

- 14 (1) hotel;
 15 (2) motel;
 16 (3) inn; or
 17 (4) tourist cabin;

18 that has thirty (30) or more rooms for rent and is located in the county.
 19 **An ordinance adopted under this chapter takes effect July 1 of the**
 20 **year in which it is adopted. The county fiscal body shall send a**
 21 **certified copy of each ordinance adopted under this chapter to the**
 22 **commissioner of the department of state revenue by certified mail**
 23 **not more than ten (10) days after the adoption of the ordinance.**

24 (b) The tax does not apply to gross income received in a transaction
 25 in which:

- 26 (1) a student rents lodgings in a college or university residence
 27 hall while that student participates in a course of study for which
 28 the student receives college credit from a college or university
 29 located in the county; or
 30 (2) a person rents a room, lodging, or accommodations for a
 31 period of thirty (30) days or more.

32 (c) The tax may not exceed the rate of five percent (5%) on the gross
 33 retail income derived from lodging income only and is in addition to
 34 the state gross retail tax imposed under IC 6-2.5.

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



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1 (e) All of the provisions of IC 6-2.5 relating to rights, duties,
 2 liabilities, procedures, penalties, definitions, exemptions, and
 3 administration are applicable to the imposition and administration of
 4 the tax imposed under this section except to the extent those provisions
 5 are in conflict or inconsistent with the specific provisions of this
 6 chapter or the requirements of the county treasurer. If the tax is paid to
 7 the department of state revenue, the return to be filed for the payment
 8 of the tax under this section may be either a separate return or may be
 9 combined with the return filed for the payment of the state gross retail
 10 tax as the department of state revenue may, by rule, determine. **If the**
 11 **department determines after December 31, 1999, that a person's:**

12 (1) **estimated monthly tax liability for the current year; or**
 13 (2) **average monthly tax liability for the preceding year;**
 14 **exceeds five thousand dollars (\$5,000), the person must pay the**
 15 **monthly tax due under this chapter by electronic funds transfer (as**
 16 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
 17 **courier a payment by cashier's check, certified check, or money**
 18 **order to the department. The transfer or payment must be made**
 19 **on or before the date the tax is due.**

20 (f) If the tax is paid to the department of state revenue, the taxes the
 21 department of state revenue receives under this section during a month
 22 shall be paid, by the end of the next succeeding month, to the county
 23 treasurer upon warrants issued by the auditor of state.

24 SECTION 49. IC 6-9-20-3 IS AMENDED TO READ AS
 25 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 3. (a) **After January**
 26 **1 and before April 1 of a year,** the fiscal body of the county may
 27 adopt an ordinance to impose an excise tax, known as the county food
 28 and beverage tax, on those transactions described in section 4 of this
 29 chapter. **An ordinance adopted under this chapter takes effect July**
 30 **1 of the year in which it is adopted.**

31 (b) If a fiscal body adopts an ordinance under ~~subsection (a); this~~
 32 **chapter,** it shall ~~immediately~~ **not more than ten (10) days after**
 33 **adopting the ordinance** send by certified mail a certified copy of the
 34 ordinance to the commissioner of the department of state revenue.

35 (c) If a fiscal body adopts an ordinance under ~~subsection (a); this~~
 36 **chapter,** the county food and beverage tax applies to transactions that
 37 occur after ~~the last day of the month that succeeds the month June 30~~
 38 **of the year** in which the ordinance was adopted.

39 (d) The tax terminates in a county on January 1 of the year
 40 immediately following the year in which the last of the bonds issued to
 41 finance the construction of an airport terminal and the last of any bonds
 42 issued to refund those bonds have been completely paid as to both

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1 principal and interest.

2 (e) Notwithstanding subsection (d), if the county fiscal body
3 determines that the tax under this chapter should be continued in order
4 to finance improvements to a county auditorium or auditorium
5 renovation resulting in a new convention center and related parking
6 facilities, the tax does not terminate as specified in subsection (d) but
7 instead continues until January 1 of the year following the year in
8 which the last of the bonds issued to finance improvements to a county
9 auditorium or auditorium renovation resulting in a new convention
10 center and related parking facilities, and the last of any bonds issued to
11 refund those bonds, have been completely paid or defeased as to both
12 principal and interest. An action to contest the validity of the
13 determination under this subsection must be instituted not more than
14 thirty (30) days after the determination.

15 SECTION 50. IC 6-9-20-6 IS AMENDED TO READ AS
16 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 6. The tax that may be
17 imposed under this chapter shall be imposed, paid, and collected in the
18 same manner that the state gross retail tax is imposed, paid, and
19 collected under IC 6-2.5. However, the return to be filed for the
20 payment of the taxes may be made on separate returns or may be
21 combined with the return filed for the payment of the state gross retail
22 tax, as prescribed by the department of state revenue. **If the**
23 **department determines after December 31, 1999, that a person's:**

24 (1) estimated monthly tax liability for the current year; or
25 (2) average monthly tax liability for the preceding year;
26 **exceeds five thousand dollars (\$5,000), the person must pay the**
27 **monthly tax due under this chapter by electronic funds transfer (as**
28 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
29 **courier a payment by cashier's check, certified check, or money**
30 **order to the department. The transfer or payment must be made**
31 **on or before the date the tax is due.**

32 SECTION 51. IC 6-9-20-7 IS AMENDED TO READ AS
33 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 7. The amounts
34 received from the taxes imposed under this chapter shall be paid
35 monthly by the treasurer of state to the treasurer of the airport authority
36 established in the county upon warrants issued by the auditor of state
37 until the treasurer of the airport authority certifies to the treasurer of
38 state **and to the commissioner of the department of state revenue**
39 that the last of the bonds issued to finance the construction of an airport
40 terminal and the last of any bonds issued to refund those bonds have
41 been completely paid as to both principal and interest.

42 SECTION 52. IC 6-9-20-7.5 IS AMENDED TO READ AS



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1 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 7.5. If:

2 (1) the treasurer of the airport authority has certified to the
3 treasurer of state **and to the commissioner of the department of**
4 **state revenue** that the last of the bonds issued to finance the
5 construction of an airport terminal and the last of any bonds
6 issued to refund those bonds have been completely paid as to both
7 principal and interest; and

8 (2) the county fiscal body has determined, **by adoption of an**
9 **ordinance**, to continue the tax to finance improvements to a
10 county auditorium or auditorium renovation resulting in a new
11 convention center and related parking facilities;

12 the amounts received from the taxes imposed under this chapter shall
13 be paid monthly by the treasurer of state to the county treasurer upon
14 warrants issued by the auditor of state.

15 SECTION 53. IC 6-9-21-3 IS AMENDED TO READ AS
16 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 3. (a) **After January**
17 **1 and before April 1 of a year**, the fiscal body of the county may
18 adopt an ordinance to impose an excise tax, known as the county food
19 and beverage tax, on those transactions described in section 4 of this
20 chapter. **An ordinance adopted under this chapter takes effect July**
21 **1 of the year in which it is adopted.**

22 (b) If a fiscal body adopts an ordinance under ~~subsection (a)~~, **this**
23 **chapter**, it shall ~~immediately~~ **not more than ten (10) days after the**
24 **ordinance is adopted** send **by certified mail** a certified copy of the
25 ordinance to the commissioner of the department of state revenue.

26 (c) ~~If a fiscal body adopts an ordinance under subsection (a), the~~
27 ~~county food and beverage tax applies to transactions that occur after the~~
28 ~~last day of the month that succeeds the month in which the ordinance~~
29 ~~was adopted.~~

30 SECTION 54. IC 6-9-21-6 IS AMENDED TO READ AS
31 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 6. The tax that may be
32 imposed under this chapter shall be imposed, paid, and collected in the
33 same manner that the state gross retail tax is imposed, paid, and
34 collected under IC 6-2.5. However, the return to be filed for the
35 payment of the taxes may be made on separate returns or may be
36 combined with the return filed for the payment of the state gross retail
37 tax, as prescribed by the department of state revenue. **If the**
38 **department determines after December 31, 1999, that a person's:**

39 (1) **estimated monthly tax liability for the current year; or**

40 (2) **average monthly tax liability for the preceding year;**

41 **exceeds five thousand dollars (\$5,000), the person must pay the**
42 **monthly tax due under this chapter by electronic funds transfer (as**

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1 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
 2 **courier a payment by cashier's check, certified check, or money**
 3 **order to the department. The transfer or payment must be made**
 4 **on or before the date the tax is due.**

5 SECTION 55. IC 6-9-23-3 IS AMENDED TO READ AS
 6 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 3. (a) After January 1
 7 but before ~~June~~ **April** 1 of a year, the fiscal body of a county may adopt
 8 an ordinance to impose an excise tax, known as the county food and
 9 beverage tax, on those transactions described in section 4 of this
 10 chapter. **An ordinance adopted under this chapter takes effect July**
 11 **1 of the year in which it is adopted.**

12 (b) If a fiscal body adopts an ordinance under ~~subsection (a); this~~
 13 **chapter**, it shall ~~immediately not more than ten (10) days after~~
 14 **adopting the ordinance** send by certified mail a certified copy of the
 15 ordinance to the commissioner of the department of state revenue.

16 (c) If a fiscal body adopts an ordinance under ~~subsection (a); the~~
 17 ~~county food and beverage tax applies to transactions that occur after~~
 18 ~~June 30 of the year in which the ordinance is adopted.~~

19 (d) (c) The tax terminates two (2) years after the retirement of debt
 20 that was incurred under section 8 of this chapter.

21 SECTION 56. IC 6-9-23-6 IS AMENDED TO READ AS
 22 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 6. The tax that may be
 23 imposed under this chapter shall be imposed, paid, and collected in the
 24 same manner that the state gross retail tax is imposed, paid, and
 25 collected under IC 6-2.5. However, the return to be filed for the
 26 payment of the tax under this chapter may be made separately or may
 27 be combined with the return filed for the payment of the state gross
 28 retail tax, as prescribed by the department of state revenue. **If the**
 29 **department determines after December 31, 1999, that a person's:**

30 (1) **estimated monthly tax liability for the current year; or**
 31 (2) **average monthly tax liability for the preceding year;**
 32 **exceeds five thousand dollars (\$5,000), the person must pay the**
 33 **monthly tax due under this chapter by electronic funds transfer (as**
 34 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
 35 **courier a payment by cashier's check, certified check, or money**
 36 **order to the department. The transfer or payment must be made**
 37 **on or before the date the tax is due.**

38 SECTION 57. IC 6-9-23-9 IS AMENDED TO READ AS
 39 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 9. (a) Subject to the
 40 limitation of ~~section 3(d)~~ **section 3(c)** of this chapter, the county may
 41 enter into an agreement under which amounts deposited in, or to be
 42 deposited in, the coliseum expansion fund are pledged to payment of



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1 obligations issued to finance the remodeling, expansion, or
 2 maintenance of an athletic and exhibition coliseum under section 8 of
 3 this chapter.

4 (b) With respect to obligations for which a pledge has been made
 5 under subsection (a), the general assembly covenants with the holders
 6 of these obligations that:

7 (1) this chapter will not be repealed or amended in any manner
 8 that will adversely affect the imposition or collection of the tax
 9 imposed under this chapter; and

10 (2) this chapter will not be amended in any manner that will
 11 change the purpose for which revenues from the tax imposed
 12 under this chapter may be used;

13 as long as the payment of any of those obligations is outstanding.

14 SECTION 58. IC 6-9-24-3 IS AMENDED TO READ AS
 15 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 3. (a) **After January**
 16 **1 and before April 1 of a year**, the fiscal body of the municipality may
 17 adopt an ordinance to impose an excise tax, known as the municipal
 18 food and beverage tax, on those transactions described in section 4 of
 19 this chapter.

20 (b) If a fiscal body adopts an ordinance under ~~subsection (a)~~; **this**
 21 **chapter**, it shall ~~immediately not more than ten (10) days after~~
 22 **adopting the ordinance** send by certified mail a certified copy of the
 23 ordinance to the commissioner of the department of state revenue.

24 (c) If a fiscal body adopts an ordinance under ~~subsection (a)~~; **the**
 25 **municipal food and beverage tax** applies to transactions that occur after
 26 **the last day of the month that succeeds the month in which the**
 27 **ordinance was adopted**.

28 SECTION 59. IC 6-9-24-6 IS AMENDED TO READ AS
 29 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 6. The tax that may be
 30 imposed under this chapter shall be imposed, paid, and collected in the
 31 same manner that the state gross retail tax is imposed, paid, and
 32 collected under IC 6-2.5. However, the return to be filed for the
 33 payment of the taxes may be made on separate returns or may be
 34 combined with the return filed for the payment of the state gross retail
 35 tax, as prescribed by the department of state revenue. **If the**
 36 **department determines after December 31, 1999, that a person's:**

37 (1) **estimated monthly tax liability for the current year; or**

38 (2) **average monthly tax liability for the preceding year;**

39 **exceeds five thousand dollars (\$5,000), the person must pay the**
 40 **monthly tax due under this chapter by electronic funds transfer (as**
 41 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
 42 **courier a payment by cashier's check, certified check, or money**



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1 **order to the department. The transfer or payment must be made**
 2 **on or before the date the tax is due.**

3 SECTION 60. IC 6-9-25-3 IS AMENDED TO READ AS
 4 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 3. (a) **After January**
 5 **1 and before April 1 of a year**, the fiscal body of the county may
 6 adopt an ordinance to impose an excise tax, known as the county food
 7 and beverage tax, on those transactions described in section 4 of this
 8 chapter. **Except as provided in section 10.5(e) of this chapter, an**
 9 **ordinance adopted under this chapter takes effect July 1 of the**
 10 **year in which it is adopted.**

11 (b) If a fiscal body adopts an ordinance under ~~subsection (a);~~ **this**
 12 **chapter**, it shall ~~immediately not more than ten (10) days after~~
 13 **adopting the ordinance** send by certified mail a certified copy of the
 14 ordinance to the commissioner of the department of state revenue.

15 (c) If a fiscal body adopts an ordinance under ~~subsection (a);~~ **the**
 16 **county food and beverage tax applies to transactions that occur after the**
 17 **last day of the month that succeeds the month in which the ordinance**
 18 **was adopted.**

19 ~~(d)~~ Notwithstanding any other law, the imposition of the tax under
 20 this chapter is prohibited upon the satisfaction by the county of all of
 21 its obligations authorized under section 11.5 of this chapter.

22 SECTION 61. IC 6-9-25-6 IS AMENDED TO READ AS
 23 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 6. The tax that may be
 24 imposed under this chapter shall be imposed, paid, and collected in the
 25 same manner that the state gross retail tax is imposed, paid, and
 26 collected under IC 6-2.5. However, the return to be filed for the
 27 payment of the taxes may be made on separate returns or may be
 28 combined with the return filed for the payment of the state gross retail
 29 tax, as prescribed by the department of state revenue. **If the**
 30 **department determines after December 31, 1999, that a person's:**

31 (1) **estimated monthly tax liability for the current year; or**
 32 (2) **average monthly tax liability for the preceding year;**
 33 **exceeds five thousand dollars (\$5,000), the person must pay the**
 34 **monthly tax due under this chapter by electronic funds transfer (as**
 35 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
 36 **courier a payment by cashier's check, certified check, or money**
 37 **order to the department. The transfer or payment must be made**
 38 **on or before the date the tax is due.**

39 SECTION 62. IC 6-9-25-10.5 IS AMENDED TO READ AS
 40 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 10.5. (a) The county
 41 food and beverage tax council is established in the county. The
 42 membership of the county food and beverage tax council consists of the



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1 fiscal body of the county and the fiscal body of each municipality that
2 lies either partly or entirely within the county.

3 (b) The county food and beverage tax council has a total of one
4 hundred (100) votes. Every member of the county food and beverage
5 tax council is allocated a percentage of the total one hundred (100)
6 votes that may be cast. The percentage that a municipality in the county
7 is allocated for a year equals the same percentage that the population
8 of the municipality bears to the population of the county. The
9 percentage that the county is allocated for a year equals the same
10 percentage that the population of all areas of the county not located in
11 a municipality bears to the population of the county. In the case of a
12 municipality that lies partly within the county, the allocation shall be
13 based on the population of that portion of the municipality that lies
14 within the county.

15 (c) Before January 2 of each year, the county auditor shall certify to
16 each member of the food and beverage tax council the number of votes,
17 rounded to the nearest one-hundredth (0.01), the member has for that
18 year.

19 (d) The food and beverage tax imposed under this chapter remains
20 in effect until the county food and beverage tax council adopts an
21 ordinance to rescind the tax.

22 (e) **Notwithstanding section 3 of this chapter**, an ordinance to
23 rescind the food and beverage tax takes effect December 31 of the year
24 in which the ordinance is adopted.

25 (f) The county food and beverage tax council may not rescind the
26 food and beverage tax if there are bonds outstanding or leases or other
27 obligations payable under this chapter.

28 (g) The county food and beverage tax council is abolished on
29 January 1, 2005.

30 SECTION 63. IC 6-9-26-9 IS AMENDED TO READ AS
31 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 9. The tax that may be
32 imposed under this chapter shall be imposed, paid, and collected in the
33 same manner that the state gross retail tax is imposed, paid, and
34 collected under IC 6-2.5. However, the return to be filed for the
35 payment of the taxes may be made on separate returns or may be
36 combined with the return filed for the payment of the state gross retail
37 tax, as prescribed by the department of state revenue. **If the**
38 **department determines after December 31, 1999, that a person's:**

39 (1) **estimated monthly tax liability for the current year; or**
40 (2) **average monthly tax liability for the preceding year;**
41 **exceeds five thousand dollars (\$5,000), the person must pay the**
42 **monthly tax due under this chapter by electronic funds transfer (as**

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1 defined in IC 4-8.1-2-7) or by delivering in person or by overnight
 2 courier a payment by cashier's check, certified check, or money
 3 order to the department. The transfer or payment must be made
 4 on or before the date the tax is due.

5 SECTION 64. IC 6-9-26-14 IS AMENDED TO READ AS
 6 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 14. If no obligations are
 7 outstanding, the county fiscal body may repeal the ordinance adopted
 8 under section 3 of this chapter imposing the tax before ~~December~~ **†**
 9 **September 30** in any year.

10 SECTION 65. IC 6-9-26-16 IS AMENDED TO READ AS
 11 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 16. The repeal of an
 12 ordinance under section 14 of this chapter takes effect January 1
 13 immediately following the date the repeal was adopted. If the fiscal
 14 body repeals the ordinance, the clerk shall **immediately not more than**
 15 **ten (10) days after adopting the ordinance** send by certified mail a
 16 certified copy of the ordinance repealing the ordinance imposing the
 17 tax to the commissioner of the department of state revenue.

18 SECTION 66. IC 6-9-27-3 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 3. (a) **After January**
 20 **1 and before April 1 of a year**, the fiscal body of the town may adopt
 21 an ordinance to impose an excise tax, known as the town food and
 22 beverage tax, on transactions described in section 4 of this chapter.

23 (b) If a fiscal body adopts an ordinance under subsection (a), the
 24 fiscal body shall **immediately not more than ten (10) days after**
 25 **adopting the ordinance** send by certified mail a certified copy of the
 26 ordinance to the department of state revenue.

27 (c) If a fiscal body adopts an ordinance under subsection (a), the
 28 town food and beverage tax applies to transactions that occur after ~~the~~
 29 **last day of the month that succeeds the month June 30 of the year** in
 30 which the ordinance was adopted.

31 SECTION 67. IC 6-9-27-6 IS AMENDED TO READ AS
 32 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 6. A tax imposed under
 33 this chapter shall be imposed, paid, and collected in the same manner
 34 that the state gross retail tax is imposed, paid, and collected under
 35 IC 6-2.5. However, the return to be filed with the payment of the tax
 36 imposed under this chapter may be made on a separate return or may
 37 be combined with the return filed for the payment of the state gross
 38 retail tax, as prescribed by the department of state revenue. **If the**
 39 **department determines after December 31, 1999, that a person's:**

40 (1) **estimated monthly tax liability for the current year; or**
 41 (2) **average monthly tax liability for the preceding year;**
 42 **exceeds five thousand dollars (\$5,000), the person must pay the**

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1 **monthly tax due under this chapter by electronic funds transfer (as**
 2 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
 3 **courier a payment by cashier's check, certified check, or money**
 4 **order to the department. The transfer or payment must be made**
 5 **on or before the date the tax is due.**

6 SECTION 68. IC 6-9-28-2 IS AMENDED TO READ AS
 7 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 2. (a) After January 1
 8 but before ~~June~~ **April** 1 of a year, the county fiscal body may adopt an
 9 ordinance to impose an excise tax, known as the county admissions tax,
 10 for the privilege of attending an amusement park.

11 (b) If a fiscal body adopts an ordinance under subsection (a), it shall
 12 **immediately not more than ten (10) days after adopting the**
 13 **ordinance send by certified mail** a certified copy of the ordinance to
 14 the commissioner of the department of state revenue.

15 (c) If a county fiscal body adopts an ordinance under subsection (a),
 16 the county admissions tax applies to admission charges collected after
 17 June 30 of the year in which the ordinance is adopted.

18 SECTION 69. IC 6-9-28-5 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 5. A person who
 20 collects a county admissions tax under section 4 of this chapter shall
 21 remit the tax collections to the department of state revenue. The person
 22 shall remit those revenues collected during a particular month before
 23 the fifteenth day of the following month. At the time the tax revenues
 24 are remitted, the person shall file a county admissions tax return on the
 25 form prescribed by the department of state revenue. **If the department**
 26 **determines after December 31, 1999, that a person's:**

27 (1) **estimated monthly tax liability for the current year; or**
 28 (2) **average monthly tax liability for the preceding year;**
 29 **exceeds five thousand dollars (\$5,000), the person must pay the**
 30 **monthly tax due under this chapter by electronic funds transfer (as**
 31 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
 32 **courier a payment by cashier's check, certified check, or money**
 33 **order to the department. The transfer or payment must be made**
 34 **on or before the date the tax is due.**

35 SECTION 70. IC 6-9-29-1 IS AMENDED TO READ AS
 36 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 1. This chapter applies
 37 to all counties imposing an innkeeper's tax **or a food and beverage tax**
 38 under this article.

39 SECTION 71. IC 6-9-29-1.5 IS AMENDED TO READ AS
 40 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 1.5. (a) Unless
 41 otherwise provided in this article, a county **fiscal body or other** fiscal
 42 body that adopts an ordinance to impose, rescind, or increase or



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1 decrease the rate of a county innkeeper's tax **or a food and beverage**
 2 **tax must do so after January 1 and before April 1 of a year and**
 3 **must specify the effective date of the ordinance to provide that the**
 4 ordinance takes effect

5 ~~(1) at least thirty (30) days after the adoption of the ordinance;~~
 6 ~~and~~

7 ~~(2) on the first day of a month: July 1 of the year in which it is~~
 8 ~~adopted.~~

9 (b) If a ~~county~~ fiscal body adopts an ordinance described in
 10 subsection (a), it must, ~~immediately~~ **not more than ten (10) days after**
 11 **adopting the ordinance,** send by certified mail a certified copy of the
 12 ordinance to the commissioner of the department of state revenue.

13 SECTION 72. IC 6-9-29-2 IS AMENDED TO READ AS
 14 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 2. An individual who:

15 (1) is an individual taxpayer or an employee, an officer, or a
 16 member of a corporate or partnership taxpayer; and

17 (2) has a duty to remit innkeeper's taxes **or food and beverage**
 18 **taxes** to the department of state revenue or a political subdivision;
 19 holds those ~~innkeeper's~~ taxes in trust for the state or political
 20 subdivision and is personally liable for the payment of the ~~innkeeper's~~
 21 taxes, plus any penalties and interest attributable to the ~~innkeeper's~~
 22 taxes, to the state or political subdivision. An individual who
 23 knowingly fails to collect or remit the ~~innkeeper's~~ taxes to the state or
 24 political subdivision commits a Class D felony.

25 SECTION 73. IC 6-9-29-4 IS AMENDED TO READ AS
 26 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 4. Upon a request by
 27 a county auditor or treasurer, the department of state revenue shall
 28 provide summary data regarding innkeeper's tax **and food and**
 29 **beverage taxes** collections for the county. This data may not include
 30 any confidential information. The department shall provide the
 31 summary data within ten (10) business days after the request is made.

32 SECTION 74. IC 6-9-31-2 IS AMENDED TO READ AS
 33 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 2. (a) After January 1
 34 but before ~~June~~ **April 1 of a year,** the city-county council may adopt
 35 an ordinance to impose a supplemental tax, known as the capital
 36 improvement board revenue replacement supplemental tax, only for the
 37 purpose of replacing revenue lost as a result of the withdrawal by the
 38 consolidated city or the capital improvement board from a contract
 39 providing another entity with the right to name a facility owned by the
 40 capital improvement board under IC 36-10-9, the county convention
 41 and recreational facilities authority under IC 36-10-9.1, or the
 42 consolidated city, in response to the entity displacing at least:



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1 (1) four hundred (400) jobs in the consolidated city; or
 2 (2) one thousand (1,000) jobs within the state;
 3 to another country, if the city-county council determines the revenue
 4 must be replaced.

5 (b) The city-county council may adopt an ordinance to impose a
 6 supplemental tax on any one (1) or all of the following:

- 7 (1) the innkeeper's tax under IC 6-9-8;
 8 (2) the admissions tax under IC 6-9-13; and
 9 (3) the supplemental auto rental excise tax under IC 6-6-9.7.

10 **An ordinance adopted under this chapter takes effect July 1 of the**
 11 **year in which it is adopted. The city-county council shall send a**
 12 **certified copy of each ordinance adopted under this chapter to the**
 13 **commissioner of the department of state revenue not more than ten**
 14 **(10) days after the adoption of the ordinance.**

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

25 (d) All of the provisions of IC 6-2.5 relating to rights, duties,
 26 liabilities, procedures, penalties, definitions, and administration shall
 27 be applicable to the imposition and administration of the tax imposed
 28 by this section except to the extent these provisions are in conflict or
 29 inconsistent with the specific provisions of this chapter or the
 30 requirements of the county treasurer. Specifically, and not in limitation
 31 of the preceding sentence, "person" and "gross income" have the same
 32 meaning in this section as the terms have in IC 6-2.5.

33 (e) If the tax is paid to the department of state revenue, the returns
 34 to be filed for the payment of the tax under this section may be either
 35 by separate return or combined with the return filed for the payment of
 36 the state gross retail tax as the department of state revenue may
 37 determine by rule. **If the department determines after December 31,**
 38 **1999, that a person's:**

- 39 (1) **estimated monthly tax liability for the current year; or**
 40 (2) **average monthly tax liability for the preceding year;**
 41 **exceeds five thousand dollars (\$5,000), the person must pay the**
 42 **monthly tax due under this chapter by electronic funds transfer (as**

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1 **defined in IC 4-8.1-2-7) or by delivering in person or by overnight**
 2 **courier a payment by cashier's check, certified check, or money**
 3 **order to the department. The transfer or payment must be made**
 4 **on or before the date the tax is due.**

5 (f) If the tax is paid to the department of state revenue, the amounts
 6 received from this tax shall be paid monthly by the treasurer of state to
 7 the treasurer of the capital improvement board of managers of the
 8 county upon warrants issued by the auditor of state.

9 SECTION 75. IC 7.1-4-6-3.5 IS AMENDED TO READ AS
 10 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 3.5. **Filing of**
 11 **Returns:** (a) **Except as provided in subsections (b) and (c), a person**
 12 **who is liable for the payment of an excise tax levied by this title shall**
 13 **file a monthly return with the department on or before the twentieth day**
 14 **of the month following the month in which the liability for the tax**
 15 **accrues by reason of the manufacture, sale, gift, or the withdrawal for**
 16 **sale or gift, of alcoholic beverages within this state. Payment of the**
 17 **excise tax due shall accompany the return.**

18 **(b) If the department determines that a person's:**

19 **(1) estimated monthly excise tax liability for the current year;**
 20 **or**

21 **(2) average monthly excise tax liability for the preceding year;**
 22 **exceeds five thousand dollars (\$5,000), the person shall pay the**
 23 **monthly excise tax due by electronic funds transfer (as defined in**
 24 **IC 4-8.1-2-7) or by delivering in person or by overnight courier a**
 25 **payment by cashier's check, certified check, or money order to the**
 26 **department. The transfer or payment shall be made on or before**
 27 **the date the tax is due.**

28 **(c) If a person's excise tax payment is made by electronic funds**
 29 **transfer, the taxpayer is not required to file a monthly excise tax**
 30 **return. However, the person shall file a quarterly excise tax return**
 31 **before the twentieth day following the end of each calendar**
 32 **quarter.**

33 SECTION 76. [EFFECTIVE JANUARY 1, 2000] (a) **This act**
 34 **applies to tax payments due after December 31, 1999.**

35 **(b) This SECTION expires January 1, 2002.**

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