
SENATE BILL No. 494

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-9-33.

Synopsis: Crawford County innkeeper's tax. Provides that Crawford County may adopt an innkeeper's tax similar to the uniform innkeeper's tax, but allows Crawford County to impose the tax on private campsites and campgrounds (the uniform tax does not apply to these types of lodgings).

Effective: July 1, 2000.

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January 10, 2000, read first time and referred to Committee on Rules and Legislative Procedure.

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Second Regular Session 111th General Assembly (2000)

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 1999 General Assembly.

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SENATE BILL No. 494



A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-9-33 IS ADDED TO THE INDIANA CODE AS
2 A **NEW CHAPTER TO READ AS FOLLOWS** [EFFECTIVE JULY
3 1, 2000]:

4 **Chapter 33. Crawford County Innkeeper's Tax**

5 **Sec. 1. (a) This chapter applies to a county having a population**
6 **of more than nine thousand five hundred (9,500) but less than ten**
7 **thousand (10,000) that adopted an innkeeper's tax under IC 6-9-18**
8 **before July 1, 2000.**

9 (b) **The:**

- 10 (1) **convention, visitor, and tourism promotion fund;**
- 11 (2) **convention and visitor commission;**
- 12 (3) **innkeeper's tax rate; and**
- 13 (4) **tax collection procedures;**

14 **established under IC 6-9-18 before July 1, 2000, remain in effect**
15 **and govern the county's innkeeper's tax until amended by the**
16 **county fiscal body under this section.**

17 (c) **A member of the convention and visitor commission**



1 established by the county under IC 6-9-18 before July 1, 2000, shall
 2 serve a full term of office. If a vacancy occurs, the appointing
 3 authority shall appoint a qualified replacement as provided under
 4 this chapter. The appointing authority shall make other subsequent
 5 appointments to the commission as provided under this chapter.

6 **Sec. 2.** As used in this chapter, IC 36-1-2, "executive" has the
 7 meaning set forth in IC 36-1-2-5.

8 **Sec. 3.** As used in this chapter, "fiscal body" has the meaning set
 9 forth in IC 36-1-2-6.

10 **Sec. 4.** As used in this chapter, "gross retail income" has the
 11 meaning set forth in IC 6-2.5-1-5.

12 **Sec. 5.** As used in this chapter, "person" has the meaning set
 13 forth in IC 6-2.5-1-3.

14 **Sec. 6. (a)** The fiscal body of a county may levy a tax on every
 15 person engaged in the business of renting or furnishing, for periods
 16 of less than thirty (30) days, any room or rooms, lodgings, or
 17 accommodations in any:

- 18 (1) hotel;
- 19 (2) motel;
- 20 (3) boat motel;
- 21 (4) inn;
- 22 (5) college or university memorial union;
- 23 (6) college or university residence hall or dormitory;
- 24 (7) tourist cabin; or
- 25 (8) private campsite or private campground;

26 located in the county.

27 **(b)** The tax does not apply to gross income received in a
 28 transaction in which:

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

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

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



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1 month in which the tax is collected. If such an ordinance is not
 2 adopted, the tax shall be imposed, paid, and collected in exactly the
 3 same manner as the state gross retail tax is imposed, paid, and
 4 collected under IC 6-2.5.

5 (e) All of the provisions of IC 6-2.5 relating to rights, duties,
 6 liabilities, procedures, penalties, definitions, exemptions, and
 7 administration are applicable to the imposition and administration
 8 of the tax imposed under this section except to the extent those
 9 provisions are in conflict or are inconsistent with the specific
 10 provisions of this chapter or the requirements of the county
 11 treasurer. If the tax is paid to the department of state revenue, the
 12 return to be filed for the payment of the tax under this section may
 13 be either a separate return or may be combined with the return
 14 filed for the payment of the state gross retail tax as the department
 15 of state revenue may, by rule, determine.

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

20 Sec. 7. (a) If a tax is levied under section 6 of this chapter, the
 21 county treasurer shall establish a convention, visitor, and tourism
 22 promotion fund. The county treasurer shall deposit in this fund all
 23 amounts the county treasurer receives under that section.

24 (b) In a county in which a commission has been established
 25 under section 8 of this chapter, the county auditor shall issue a
 26 warrant directing the county treasurer to transfer money from the
 27 convention, visitor, and tourism promotion fund to the
 28 commission's treasurer if the commission submits a written request
 29 for the transfer.

30 (c) Money in a convention, visitor, and tourism promotion fund,
 31 or money transferred from such a fund under subsection (b), may
 32 be expended only to promote and encourage conventions, visitors,
 33 and tourism within the county. Expenditures under this subsection
 34 may include, but are not limited to, expenditures for advertising,
 35 promotional activities, trade shows, special events, and recreation.

36 (d) If before July 1, 1997, a county issues a bond with a pledge
 37 of revenues from the tax imposed under IC 6-9-18-3, the county
 38 shall continue to expend money from the fund for that purpose
 39 until the bond is paid.

40 Sec. 8. (a) If a tax is levied under section 6 of this chapter, the
 41 county executive shall create a commission to promote the
 42 development and growth of the convention, visitor, and tourism

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1 industry in the county. If two (2) or more adjoining counties desire
2 to establish a joint commission, the counties shall enter into an
3 agreement under IC 36-1-7.

4 (b) The county executive shall determine the number of
5 members, which must be an odd number, to be appointed to the
6 commission. A simple majority of the members must be:

7 (1) engaged in a convention, visitor, or tourism business; or

8 (2) involved in or promoting conventions, visitors, or tourism.

9 If available and willing to serve, at least two (2) of the members
10 must be engaged in the business of renting or furnishing rooms,
11 lodging, or accommodations (as described in section 6 of this
12 chapter). Not more than one (1) member may be affiliated with the
13 same business entity. Not more than a simple majority of the
14 members may be affiliated with the same political party. Each
15 member must reside in the county. The county executive shall
16 determine who will make the appointments to the commission.
17 However, the executive of the largest municipality in the county
18 shall appoint a number of the members of the commission,
19 determined by taking the same ratio to the total size of the
20 commission (rounded off to the nearest whole number) that the
21 population of the largest municipality bears to the total population
22 of the county.

23 (c) If a municipality other than the largest municipality in the
24 county collects fifty percent (50%) or more of the tax revenue
25 collected under this chapter during the three (3) month period
26 following imposition of the tax, the executive of the municipality
27 shall appoint the same number of members to the commission that
28 the executive of the largest municipality in the county appoints
29 under subsection (b).

30 (d) Except as provided in subsection (c), all terms of office of
31 commission members begin on January 1. Initial appointments
32 must be for staggered terms, with subsequent appointments for
33 two (2) year terms. A member whose term expires may be
34 reappointed to serve another term. If a vacancy occurs, the
35 appointing authority shall appoint a qualified person to serve for
36 the remainder of the term. If an initial appointment is not made by
37 February 1 or a vacancy is not filled within thirty (30) days, the
38 commission shall appoint a member by majority vote.

39 (e) A member of the commission may be removed for cause by
40 the member's appointing authority.

41 (f) Members of the commission may not receive a salary.
42 However, commission members are entitled to reimbursement for

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1 necessary expenses incurred in the performance of their respective
2 duties.

3 (g) Each commission member, before entering the member's
4 duties, shall take an oath of office in the usual form, to be endorsed
5 upon the member's certificate of appointment and promptly filed
6 with the clerk of the circuit court of the county.

7 (h) The commission shall meet after January 1 for the purpose
8 of organization. It shall elect one (1) of its members president,
9 another vice president, another secretary, and another treasurer.
10 The members elected to those offices shall perform the duties
11 pertaining to the offices. The first officers chosen shall serve from
12 the date of their election until their successors are elected and
13 qualified. A majority of the commission constitutes a quorum, and
14 the concurrence of a majority of the commission is necessary to
15 authorize any action.

16 **Sec. 9. (a) The commission may:**

17 (1) accept and use gifts, grants, and contributions from any
18 public or private source, under terms and conditions that the
19 commission considers necessary and desirable;

20 (2) sue and be sued;

21 (3) enter into contracts and agreements;

22 (4) make rules necessary for the conduct of its business and
23 the accomplishment of its purposes;

24 (5) receive and approve, alter, or reject requests and
25 proposals for funding by corporations qualified under
26 subdivision (6);

27 (6) after its approval of a proposal, transfer money, quarterly
28 or less frequently, from the fund established under section
29 7(a) of this chapter, or from money transferred from that
30 fund to the commission's treasurer under section 7(b) of this
31 chapter, to an Indiana nonprofit corporation to promote and
32 encourage conventions, visitors, or tourism in the county; and

33 (7) require financial or other reports from a corporation that
34 receives funds under this chapter.

35 (b) All expenses of the commission shall be paid from the fund
36 established under section 7(a) of this chapter or from money
37 transferred from that fund to the commission's treasurer under
38 section 7(b) of this chapter. The commission shall annually prepare
39 a budget, taking into consideration the recommendations made by
40 a corporation qualified under subsection (a)(6) and submit it to the
41 county fiscal body for its review and approval. An expenditure may
42 not be made under this chapter unless it is in accordance with an



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1 **appropriation made by the county fiscal body in the manner**
 2 **provided by law.**
 3 **Sec. 10. All money coming into possession of the commission**
 4 **shall be deposited, held, secured, invested, and paid in accordance**
 5 **with statutes relating to the handling of public funds. The handling**
 6 **and expenditure of money coming into possession of the**
 7 **commission is subject to audit and supervision by the state board**
 8 **of accounts.**
 9 **Sec. 11. (a) A member of the commission who knowingly**
 10 **approves:**
 11 **(1) the transfer of money to any person or corporation not**
 12 **qualified under law for that transfer; or**
 13 **(2) a transfer for a purpose not permitted under law;**
 14 **commits a Class D felony.**
 15 **(b) A person who receives a transfer of money under this**
 16 **chapter and knowingly uses that money for any purpose not**
 17 **permitted under this chapter commits a Class D felony.**

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