

HOUSE BILL No. 1178

DIGEST OF INTRODUCED BILL

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

Synopsis: Vigo County innkeeper's tax. Increases the maximum Vigo County innkeeper's tax rate that may be imposed by the county council from 5% to 8%. Phases in the increase over six years.

Effective: Upon passage.

Kersey

January 9, 2012, read first time and referred to Committee on Ways and Means.

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Second Regular Session 117th General Assembly (2012)

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 2011 Regular Session of the General Assembly.

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HOUSE BILL No. 1178



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

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

1 SECTION 1. IC 6-9-11-6 IS AMENDED TO READ AS FOLLOWS
2 [EFFECTIVE UPON PASSAGE]: Sec. 6. (a) The county council may
3 levy a tax on every person engaged in the business of renting or
4 furnishing, for periods of less than thirty (30) days, any room or rooms,
5 lodgings, or accommodations in any commercial hotel, motel, inn,
6 tourist camp, tourist cabin, university memorial union, or university
7 residence hall, except state camping facilities, located in the county.
8 **The tax does not apply to a retail transaction in which a student**
9 **rents lodging in a university memorial union or residence hall**
10 **while that student participates in a course of study for which the**
11 **student receives college credit from a state university located in the**
12 **county.**
13 (b) The county council may impose the tax at a rate not to exceed:
14 (1) for years before 2013, five percent (5%);
15 (2) for 2013, five and five-tenths percent (5.5%);
16 (3) for 2014, six percent (6%);
17 (4) for 2015, six and five-tenths percent (6.5%);



- 1 **(5) for 2016, seven percent (7%);**
 2 **(6) for 2017, seven and five-tenths percent (7.5%); and**
 3 **(7) for 2018 and thereafter, eight percent (8%);**

4 on the gross income derived from lodging income only. The tax is in
 5 addition to the state gross retail tax imposed on those persons by
 6 IC 6-2.5. The tax does not apply to a retail transaction in which a
 7 student rents lodging in a university memorial union or residence hall
 8 while that student participates in a course of study for which the
 9 student receives college credit from a state university located in the
 10 county.

11 ~~(b)~~ **(c)** The county fiscal body may adopt an ordinance to require
 12 that the tax be reported on forms approved by the county treasurer and
 13 that 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 ~~(c)~~ **(d)** All of the provisions of IC 6-2.5 relating to rights, duties,
 20 liabilities, procedures, penalties, definitions, exemptions, and
 21 administration apply to the imposition and administration of the tax
 22 imposed under this section, except to the extent those provisions are in
 23 conflict or inconsistent with the specific provisions of this chapter or
 24 the requirements of the county treasurer. Specifically and not in
 25 limitation of the foregoing sentence, the terms "person" and "gross
 26 income" shall have the same meaning in this section as they have in
 27 IC 6-2.5, except that "person" shall not include supported educational
 28 institutions. If the tax is paid to the department of state revenue, the
 29 returns to be filed for the payment of the tax under this section may be
 30 either a separate return or may be combined with the return filed for the
 31 payment of the state gross retail tax as the department of state revenue
 32 may by rule determine.

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

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

40 **SECTION 2. An emergency is declared for this act.**

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