
HOUSE BILL No. 1366

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-9-1.

Synopsis: St. Joseph County innkeeper's tax distribution. Deletes a requirement that the St. Joseph County innkeeper's tax must be deposited quarterly in the convention and exhibition center fund. Requires the county treasurer of St. Joseph County to distribute the innkeeper's tax that has not been pledged before July 1, 2012, for the payment of bonds or leases as follows: (1) The tax paid for the renting or furnishing of rooms, lodgings, or accommodations within a municipality shall be paid to that municipality for deposit in the municipality's general fund. (2) The tax paid for the renting or furnishing of rooms, lodgings, or accommodations in the part of the county that is not within a municipality shall be deposited in the county general fund. Provides that, upon appropriation by the municipal or county fiscal body, these tax revenues may be used for any lawful purpose. Updates population parameters to reflect the population count determined under the 2010 decennial census.

Effective: July 1, 2012.

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January 11, 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. 1366



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 6-9-1-5 IS AMENDED TO READ AS FOLLOWS
2 [EFFECTIVE JULY 1, 2012]: Sec. 5. (a) In a county having a
3 population of more than two hundred **fifty** thousand ~~(200,000)~~
4 **(250,000)** but less than ~~three two~~ hundred **seventy** thousand ~~(300,000);~~
5 **(270,000)** there shall be levied each year a tax on every person engaged
6 in the business of renting or furnishing, for periods of less than thirty
7 (30) days, any room or rooms, lodgings, or accommodations in any
8 commercial hotel, motel, inn, tourist camp, or tourist cabin. Such tax
9 shall be at the rate of six percent (6%) on the gross income derived
10 from lodging income only and shall be in addition to the state gross
11 retail tax imposed on such persons by IC 6-2.5. The tax shall be
12 reported on forms approved by the county treasurer, and shall be paid
13 quarterly to the county treasurer not more than twenty (20) days after
14 the end of the quarter in which the tax is collected. All provisions of
15 IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties,
16 exemptions, and definitions apply to the imposition of the tax imposed
17 by this section except as otherwise provided by this chapter, and except



1 that the county treasurer, and not the department of state revenue, is
 2 responsible for administration of the tax. All provisions of IC 6-8.1
 3 apply to the county treasurer with respect to the tax imposed by this
 4 section in the same manner that they apply to the department of state
 5 revenue with respect to the other listed taxes under IC 6-8.1-1-1.

6 (b) 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 (c) **The county treasurer shall each quarter determine the**
 10 **amount of tax under this chapter that is necessary to pay any**
 11 **bonds or leases for which a pledge of tax under this chapter was**
 12 **made before July 1, 2012.**

13 (d) **Not more than thirty (30) days after the tax under this**
 14 **chapter is paid to the county treasurer, the county treasurer shall**
 15 **distribute the tax that has not been pledged before July 1, 2012, to**
 16 **pay bonds or leases (as determined under subsection (c)) as**
 17 **follows:**

18 (1) **The county treasurer shall distribute to the fiscal officer of**
 19 **each municipality in the county the amount of the tax that is**
 20 **paid under this chapter for the renting or furnishing of**
 21 **rooms, lodgings, or accommodations within the municipality.**
 22 **The municipal fiscal officer shall deposit the tax in the**
 23 **municipality's general fund. The tax deposited in the**
 24 **municipality's general fund under this subdivision may, upon**
 25 **appropriation by the municipal fiscal body, be used for any**
 26 **lawful purpose.**

27 (2) **The county treasurer shall deposit in the county general**
 28 **fund the amount of the tax that is paid under this chapter for**
 29 **the renting or furnishing of rooms, lodgings, or**
 30 **accommodations in the part of the county that is not within a**
 31 **municipality. The tax deposited in the county's general fund**
 32 **under this subdivision may, upon appropriation by the county**
 33 **fiscal body, be used for any lawful purpose.**

34 SECTION 2. IC 6-9-1-6 IS AMENDED TO READ AS FOLLOWS
 35 [EFFECTIVE JULY 1, 2012]: Sec. 6. (a) As used in this section, "fund"
 36 refers to the convention and exhibition center fund.

37 (b) As used in this section, "primary capital improvement" means a
 38 capital improvement in the nature of a convention and exhibition center
 39 for which the majority of the money deposited in the fund in calendar
 40 year 1993 was used.

41 (e) ~~The tax revenues collected by the county treasurer under section~~
 42 ~~5 of this chapter shall be deposited quarterly in the convention and~~

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exhibition center fund:

~~(d)~~ **(c)** Money in the fund shall be expended by the board of managers to:

- (1) finance, construct, improve, equip, operate, promote, and maintain any capital improvement in the nature of a convention and exhibition center;
- (2) renovate, equip, operate, and maintain any existing structure which may be used as a convention and exhibition center;
- (3) refund bonds issued for a purpose described in subdivisions (1) through (2), make lease payments incurred, or retire bonds issued to finance, construct, improve, or equip a capital project described in this section;
- (4) promote tourism; or
- (5) any other purpose described in this section.

~~(e)~~ **(d)** The board of managers shall expend money in the fund that is not used to operate a facility or make payments under a lease agreement in the following order of priority:

- (1) First, to preserve and enhance the physical condition and economic competitiveness of the primary capital improvement, including the establishment of reasonable reserves.
- (2) Second, for capital improvements to support, supplement, or enhance the utilization of the primary capital improvement and for tourism promotion. However, the capital improvements to which this subdivision applies must be managed directly or ultimately by the governing body of the primary capital improvement.

~~(f)~~ **(e)** The board of managers is authorized to enter into lease arrangements with governmental or private agencies for the purpose of using the facilities for convention, civic, or exhibition activities. The convention and exhibition center fund may be obligated by the board of managers and used for the purpose of paying any amount agreed upon in said lease agreement with governmental or private agencies.

~~(g)~~ **(f)** With respect to obligations to refund or retire bonds or loans issued or make lease payments incurred for a purpose described in this section, the general assembly covenants with the holders of these obligations that:

- (1) this chapter will not be repealed or amended in any manner that will adversely affect the imposition or collection of the portion of the tax imposed under this chapter that is authorized to be expended for an obligation; and
- (2) this chapter will not be amended in any manner that will change the purpose for which the revenues from the tax imposed

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1 under this chapter;
2 as long as the payment of any of those obligations is outstanding.

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