

IC 6-9-15

Chapter 15. Jefferson County Innkeeper's Tax

IC 6-9-15-1

Application of chapter

Sec. 1. This chapter applies to a county having a population of more than thirty-one thousand (31,000) but less than thirty-two thousand (32,000).

As added by Acts 1981, P.L.101, SEC.1. Amended by Acts 1982, P.L.1, SEC.19; P.L.12-1992, SEC.44; P.L.170-2002, SEC.41.

IC 6-9-15-2

Board of managers

Sec. 2. (a) There is created a seven (7) member board of managers (referred to as the "board" in this chapter) whose purpose is to promote the development and growth of the convention activity, tourism and industry in the county.

(b) The board of county commissioners, by majority vote, shall appoint three (3) members of the board, one (1) of whom must be engaged in the lodging industry in the county, one (1) of whom must be a county commissioner in the county, and one (1) of whom must be a member of a chamber of commerce in the county. The city council of the county's largest city according to the last preceding United States decennial census shall, by majority vote, appoint three (3) members of the board, one (1) of whom must be engaged in the lodging industry in the county, one (1) of whom must be engaged in the travel industry in the county, and one (1) of whom must be a member of the common council of the county's largest city. The mayor of the city having the largest population in the county according to the last preceding United States decennial census shall appoint one (1) member who must be a member of the county's business community.

(c) All terms of office begin on January 1 and end on December 31. Members of the board appointed by the county commissioners serve one (1) year terms, and the other members of the board serve two (2) year terms. If a vacancy occurs, a qualified person shall be appointed by the original appointing authority to serve for the remainder of the term.

(d) A board member may be removed for cause by his appointing authority.

(e) Members of the board may not receive a salary or reimbursement for necessary expenses incurred in the performance of their respective duties.

(f) Each board member, before entering his duties, shall take an oath of office in the usual form, to be indorsed upon his certificate of appointment, which shall be promptly filed with the clerk of the circuit court of his county of residence.

As added by Acts 1981, P.L.101, SEC.1.

IC 6-9-15-3

Meetings; organization; rules and regulations; quorum; vote necessary

Sec. 3. After the first day of January each year, the board shall meet for the purpose of organization. They shall elect one (1) of their members to serve as president, another to serve as vice president, another to serve as secretary, and another to serve as treasurer. The members elected to those offices shall perform the duties pertaining to the offices. The first officers chosen shall serve from the date of their election until their successors are elected and qualified. The members shall be authorized to adopt such bylaws and rules and regulations as they deem necessary for the proper conduct of their proceedings, the carrying out of their duties, and the safeguarding of the funds and the property entrusted to their care. A majority of the members of the board constitutes a quorum, and the concurrence of a majority of the members of the board is necessary to authorize any action.

As added by Acts 1981, P.L.101, SEC.1.

IC 6-9-15-4

Disposition of funds

Sec. 4. All funds coming into possession of the board shall be deposited, held, secured or invested, and paid in accordance with the general laws of the state relating to the handling of public funds. The handling and expenditure of funds coming into possession of the board is subject to audit and supervision by the state board of accounts.

As added by Acts 1981, P.L.101, SEC.1.

IC 6-9-15-5

Powers of board

Sec. 5. The board may:

- (1) accept and use gifts, grants, and contributions from any public or private source, under terms and conditions which the board deems necessary and desirable;
- (2) sue and be sued;
- (3) enter into contracts and agreements;
- (4) make rules and regulations necessary for the conduct of its business and the accomplishment of its purposes; and
- (5) receive and approve, alter, or reject requests and proposals for funding by organizations.

As added by Acts 1981, P.L.101, SEC.1.

IC 6-9-15-6

Tax on lodging income

Sec. 6. (a) The county council may impose a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodging, or accommodations in any hotel, motel, inn, tourist camp, or tourist cabin located in the county. However, the tax may not be imposed on the renting or furnishing of:

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

(b) The tax shall be imposed at the rate of four percent (4%) on the gross income derived from lodging income only. The county council may increase the tax rate to five percent (5%). The tax is in addition to the state gross retail tax imposed on such persons by IC 6-2.5.

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

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

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

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

As added by Acts 1981, P.L.101, SEC.1. Amended by P.L.110-1987, SEC.2; P.L.108-1987, SEC.14; P.L.67-1997, SEC.15.

IC 6-9-15-7

Convention and tourism fund

Sec. 7. The county treasurer shall establish a convention and tourism fund, and shall deposit in the fund all money he receives under section 6 of this chapter. Money in the fund shall be expended by the board to develop and promote the convention and tourism industry.

As added by Acts 1981, P.L.101, SEC.1.

IC 6-9-15-8

Transfer and use of funds; offenses

Sec. 8. (a) A person who approves the transfer of funds to any person not qualified under this chapter for that transfer, or approves a transfer for a purpose not permitted under this chapter, commits a Class D felony.

(b) A person who receives a transfer of funds under this chapter and knowingly uses the funds for any purpose other than a proposal approved by the board commits a Class D felony.

As added by Acts 1981, P.L.101, SEC.1.