

## **IC 6-9-16**

### Chapter 16. Howard County Innkeeper's Tax

#### **IC 6-9-16-1**

##### **Application of chapter**

Sec. 1. This chapter applies to a county having a population of more than eighty thousand (80,000) but less than ninety thousand (90,000).

*As added by Acts 1981, P.L.102, SEC.1. Amended by Acts 1982, P.L.1, SEC.20; P.L.12-1992, SEC.45; P.L.170-2002, SEC.42.*

#### **IC 6-9-16-2**

##### **Convention and visitor commission**

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

(b) The county commissioners, by majority vote, shall appoint four (4) members of the commission. The county commissioners shall appoint one (1) member who is engaged in the hotel or motel business in the county, one (1) member who is engaged in the restaurant business in the county, one (1) member who is engaged in the hospitality and visitor industry in the county, and one (1) member at large. The mayor of the municipality with the largest population in the county shall appoint three (3) members of the commission, one (1) of whom is engaged in the hotel, motel, or restaurant business in the county, one (1) of whom is engaged in the hospitality and visitor industry in the county, and one (1) of whom is engaged in business or industry within the county.

(c) All terms of office begin on January 1 and end on December 31. Members of the commission appointed by the county commissioners serve terms of two (2) years, and members appointed by the mayor of the largest municipality in the county serve terms of one (1) year. A member whose term expires may be reappointed to serve another term. 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 member of the commission may be removed for cause by his appointing authority.

(e) Members of the commission may not receive a salary. However, commission members shall receive reimbursement for necessary expenses, but only when the necessary expenses are incurred in the performance of their respective duties.

*As added by Acts 1981, P.L.102, SEC.1. Amended by P.L.69-1997, SEC.1.*

#### **IC 6-9-16-3**

##### **Powers of commission**

Sec. 3. (a) The commission may:

- (1) accept and use gifts, grants, and contributions from any

public or private source, under terms and conditions which the commission 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;

(5) receive and approve, alter, or reject requests and proposals for funding by corporations qualified under clause (6) of this section;

(6) after its approval of a proposal, transfer money, quarterly or less frequently, from the fund required by section 7 of this chapter, to any Indiana nonprofit corporation for the purpose of promotion and encouragement in the county of conventions, trade shows, visitors, or special events, including any related activity authorized by ordinance adopted by the county legislative body, such as the acquisition, construction, improvement, maintenance, financing, or refinancing of land, facilities, capital improvements, or equipment for conventions, trade shows, visitors, or special events; and

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

(b) A majority of the members of the commission shall constitute a quorum for the transaction of business, and the concurrence of a majority of the members of the commission shall be necessary to authorize any action.

*As added by Acts 1981, P.L.102, SEC.1. Amended by P.L.69-1997, SEC.2.*

#### **IC 6-9-16-4**

##### **Expenses; payment; budget; expenditures**

Sec. 4. All expenses of the commission shall be paid from the fund required by section 7 of this chapter. The commission shall annually prepare a budget taking into consideration the recommendations made by a not-for-profit corporation qualifying under section 3 of this chapter and shall submit it to the county council for its review and approval. No expenditure shall be made unless it is pursuant to an appropriation made by the county council in the manner provided by law.

*As added by Acts 1981, P.L.102, SEC.1.*

#### **IC 6-9-16-5**

##### **Report by recipients of funds**

Sec. 5. Any not-for-profit corporation that receives funds under this chapter shall make a financial or other report upon request of the commission.

*As added by Acts 1981, P.L.102, SEC.1.*

#### **IC 6-9-16-6**

##### **Tax on lodging income**

Sec. 6. (a) The county council may levy 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, lodgings or accommodations in any commercial hotel, motel, inn, tourist camp, or tourist cabin, except state camping facilities, located in the county. The tax may be imposed only on the gross retail income derived from lodging income at any rate not to exceed:

(1) five percent (5%) before January 1, 2014; and

(2) four percent (4%) after December 31, 2013.

The tax must be calculated in addition to the state gross retail tax imposed on those persons by IC 6-2.5.

(b) The county fiscal body may adopt an ordinance to require that the tax must 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.

(c) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration apply to the imposition and administration of the tax imposed under this section, except to the extent those 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" shall not include state supported educational institutions. If the tax is paid to the department of state revenue, the return 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 or regulation, determine.

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

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

*As added by Acts 1981, P.L.102, SEC.1. Amended by P.L.108-1987, SEC.15; P.L.69-1997, SEC.3; P.L.67-1997, SEC.16; P.L.253-1997(ss), SEC.7; P.L.167-2006, SEC.2.*

#### **IC 6-9-16-7**

##### **Convention and visitor promotion fund**

Sec. 7. The county treasurer shall establish a convention and visitor promotion fund. He shall deposit in the fund all money he receives under section 6 of this chapter. Money in the fund may be expended only as provided in this chapter.

*As added by Acts 1981, P.L.102, SEC.1.*

**IC 6-9-16-8**

**Transfer and use of funds; offenses**

Sec. 8. (a) A member of the commission who knowingly approves the transfer of funds to any person not qualified under this chapter for such a 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 commission, commits a Class D felony.

*As added by Acts 1981, P.L.102, SEC.1.*