

IC 6-9-17

Chapter 17. Madison County Innkeeper's Tax

IC 6-9-17-1

Applicability of chapter

Sec. 1. This chapter applies to a county having a population of more than one hundred thirty thousand (130,000) but less than one hundred forty-five thousand (145,000).

As added by Acts 1982, P.L.68, SEC.1. Amended by P.L.12-1992, SEC.46; P.L.170-2002, SEC.43.

IC 6-9-17-2

Definitions

Sec. 2. As used in this chapter:

"Executive" and "fiscal body" have the same meanings that are prescribed by IC 36-1-2.

"Gross retail income" and "person" have the same meanings that are prescribed by IC 6-2.5-1.

As added by Acts 1982, P.L.68, SEC.1.

IC 6-9-17-3

Tax on lodgings; levy; exemptions; rate; payment; administration

Sec. 3. (a) The county fiscal body may pass an ordinance to levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any rooms, lodgings, or accommodations in any:

- (1) hotel;
- (2) motel;
- (3) boat motel;
- (4) inn;
- (5) college or university memorial union;
- (6) college or university residence hall or dormitory; or
- (7) tourist cabin;

in the county.

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

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

(c) The tax shall be levied at the rate of five percent (5%) on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.

(d) The tax shall be reported on forms approved by the county treasurer and shall be paid monthly to the county treasurer not more than ten (10) days after the end of the month in which the tax is collected. The provisions of IC 6-2.5 relating to rights, duties,

liabilities, procedures, penalties, exemptions, and definitions apply to the imposition of the tax imposed by this section. The county treasurer is responsible for administration of the tax. All provisions of IC 6-8.1 apply to the county treasurer with respect to the tax imposed by this section in the same manner that they apply to the department of state revenue with respect to listed taxes under IC 6-8.1-1-1.

As added by Acts 1982, P.L.68, SEC.1. Amended by P.L.75-1986, SEC.1; P.L.76-1988, SEC.1; P.L.67-1997, SEC.17.

IC 6-9-17-4

Convention and visitor promotion fund

Sec. 4. When the tax is levied under section 3 of this chapter, the county treasurer shall establish a convention and visitor promotion fund. He shall deposit in this fund all amounts he receives under that section. Money in this fund may be expended only to promote and encourage conventions and visitors within the county.

As added by Acts 1982, P.L.68, SEC.1.

IC 6-9-17-5

Visitor and convention commission; purpose; commission members, terms, removal, compensation, and oaths of office; meetings; officers; quorum; majority concurrence

Sec. 5. (a) When the tax is levied under section 3 of this chapter, there is created a seven (7) member visitor and convention commission (referred to as the commission in this chapter) to promote the development and growth of the convention and visitor industry in the county.

(b) The executive of the city with the largest population in the county shall appoint five (5) members of the commission as follows:

(1) Two (2) members must be engaged in the lodging business in the county.

(2) Two (2) members must be engaged in business in the county.

(3) One (1) member must be engaged in the travel business in the county.

(c) The county fiscal body shall appoint two (2) members of the commission. Each member must be engaged in business in the county.

(d) All terms of office of commission members begin on January 1. Members of the commission serve terms of two (2) years. A member whose term expires may be reappointed to serve another term. If an initial appointment is not made by February 1 or a vacancy is not filled within thirty (30) days, the commission shall appoint a member by majority vote to serve for the remainder of the term.

(e) A member of the commission may be removed for cause by his appointing authority.

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

necessary expenses incurred in the performance of their respective duties.

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

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

As added by Acts 1982, P.L.68, SEC.1. Amended by P.L.75-1986, SEC.2.

IC 6-9-17-6

Powers of commission

Sec. 6. (a) The commission may:

- (1) accept and use gifts, grants, and contributions from any public or private source, under terms and conditions that the commission considers necessary and desirable;
- (2) sue and be sued;
- (3) enter into contracts and agreements;
- (4) make rules 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 subdivision (6);
- (6) after its approval of a proposal, transfer money, quarterly or less frequently, from the fund established under section 4 of this chapter, to any Indiana not-for-profit corporation for the purpose of promotion and encouragement in the county of conventions, trade shows, visitors, or special events in the county;
- (7) require financial or other reports from any corporation that receives funds under this chapter.

(b) A majority of the commission constitutes a quorum for the transaction of business, and the concurrence of a majority of the commission is necessary to authorize any action.

(c) All expenses of the commission shall be paid from the fund established under section 4 of this chapter.

As added by Acts 1982, P.L.68, SEC.1.

IC 6-9-17-7

Deposit and payment of funds; audits

Sec. 7. All money coming into possession of the commission shall be deposited, held, secured, invested, and paid in accordance with statutes relating to the handling of public funds. The handling and

expenditure of money coming into possession of the commission is subject to audit and supervision by the state board of accounts.

As added by Acts 1982, P.L.68, SEC.1.

IC 6-9-17-8

Violations

Sec. 8. (a) A member of the commission who knowingly:

(1) approves the transfer of money to any person or corporation not qualified under law for that transfer; or

(2) approves a transfer for a purpose not permitted under law; commits a Class D felony.

(b) A person who receives a transfer of money under this chapter and knowingly uses that money for any purpose not permitted under this chapter commits a Class D felony.

As added by Acts 1982, P.L.68, SEC.1.