

IC 6-9-28

Chapter 28. Hendricks County Admissions Tax

IC 6-9-28-1

Applicability of chapter

Sec. 1. This chapter applies only to a county having a population of more than one hundred thousand (100,000) but less than one hundred five thousand (105,000).

As added by P.L.19-1994, SEC.13. Amended by P.L.170-2002, SEC.52.

IC 6-9-28-2

Ordinance imposing tax

Sec. 2. (a) After January 1 but before June 1 of a year, the county fiscal body may adopt an ordinance to impose an excise tax, known as the county admissions tax, for the privilege of attending an amusement park.

(b) If a fiscal body adopts an ordinance under subsection (a), it shall immediately send a certified copy of the ordinance to the commissioner of the department of state revenue.

(c) If a county fiscal body adopts an ordinance under subsection (a), the county admissions tax applies to admission charges collected after June 30 of the year in which the ordinance is adopted.

As added by P.L.19-1994, SEC.13.

IC 6-9-28-3

Amount of tax

Sec. 3. The county admissions tax equals one dollar (\$1) on the price of each admission to a facility described in section 2(a) of this chapter.

As added by P.L.19-1994, SEC.13.

IC 6-9-28-4

Liability; collection

Sec. 4. (a) Each person who pays a price for admission to a facility described in section 2(a) of this chapter is liable for the tax imposed under this chapter.

(b) The person who collects the price for admission shall also collect the county admissions tax imposed with respect to the price for admission. The person shall collect the tax at the same time the price for admission is paid, regardless of whether the price paid is for a single admission, for season tickets, or for any other admission arrangement. In addition, the person shall collect the tax as an agent of the state and the county in which the facility described in section 2(a) of this chapter is located.

As added by P.L.19-1994, SEC.13.

IC 6-9-28-5

Remittance; return

Sec. 5. A person who collects a county admissions tax under

section 4 of this chapter shall remit the tax collections to the department of state revenue. The person shall remit those revenues collected during a particular month before the fifteenth day of the following month. At the time the tax revenues are remitted, the person shall file a county admissions tax return on the form prescribed by the department of state revenue.

As added by P.L.19-1994, SEC.13.

IC 6-9-28-6

Payment to county by warrant

Sec. 6. The amounts received from the county admissions tax shall be paid monthly by the treasurer of the state to the county treasurer upon warrants issued by the auditor of state.

As added by P.L.19-1994, SEC.13.

IC 6-9-28-7

County admissions tax fund; establishment; deposit and use of money

Sec. 7. (a) If a tax is imposed under this chapter, the county legislative body shall establish a county admissions tax fund.

(b) The county treasurer shall deposit money received under section 6 of this chapter in the county admissions tax fund.

(c) Money earned from the investment of money in the admissions tax fund becomes a part of the fund.

(d) Money in the county admissions tax fund may be used by the county only for the following:

(1) Providing financial assistance, including grants, loans, and guarantees, for private enterprise to complete economic development projects in the county.

(2) Retiring bonds issued under Indiana law.

(3) Paying lease rentals under Indiana law.

(4) Paying the operating expenses of a governmental entity that plans or implements economic development projects.

As added by P.L.19-1994, SEC.13. Amended by P.L.28-1997, SEC.28.