

ORDINANCE NO. 2023-102

**AN ORDINANCE REESTABLISHING LOCAL COLLECTION OF
CARROLL COUNTY INNKEEPER'S TAX**

WHEREAS, it has been the policy and expressed desire of Carroll County, State of Indiana to promote and encourage development and tourism within Carroll County, and the respective municipalities located therein; and

WHEREAS, the General Assembly of the State of Indiana has recognized the necessity and propriety of funding such activities at the local level by enacting IND. CODE 6-9-18, the Uniform County Innkeeper's Tax, which chapter has enabled Carroll County, by and through its County Council, to levy an Innkeeper's Tax in furtherance of the policy herein-above stated; and

WHEREAS, the Carroll County Council previously enacted Ordinance 2011-2, which established the local collection of Carroll County Innkeeper's Tax in 2011; and

WHEREAS, Ordinance 2011-2 has not been enforced by the Carroll County Council in numerous years; and

WHEREAS, the Carroll County Council finds that it is in the public interest to enact a new and separate ordinance to levy an Innkeeper's Tax to provide notice to the public of the Carroll County Council's intent to reimplement an Innkeeper's Tax,

BE IT HEREBY ORDAINED BY THE COUNTY COUNCIL OF CARROLL COUNTY, INDIANA, that:

SECTION I: All persons engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in the County in any of the following: (1) hotel, (2) motel, (3) boat motel, (4) inn, and (5) tourist cabin, shall be taxed at a rate of five (5) percent on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed pursuant to I.C. 6-2.5. Non-profit organizations engaged in the above business are exempt from this provision.

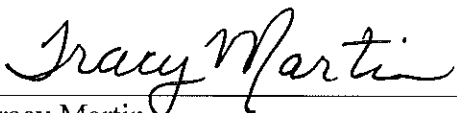
SECTION II: Pursuant to the provisions of I.C. 6-9-18 (as amended), the Carroll County Council does hereby ordain that the Carroll County Innkeeper's Tax shall be reported on forms approved by the Carroll County Treasurer and that the Carroll County Innkeeper's Tax shall be paid monthly to the Carroll County Treasurer not more than twenty (20) days after the end of the month in which the innkeepers tax is collected.


SECTION III: The Treasurer of Carroll County shall establish a Convention, Visitor & Tourism Promotion Fund and all of the tax money shall be distributed only as provided in I.C. 6-9-18.

SECTION IV: Non-profit organizations that are otherwise tax exempt under Indiana Code are not required to collect Carroll County Innkeeper's Tax on room rental provided that the rooms being rented are located on the same premises that the organization's other exempt activities are carried out, and the rental of the rooms is in furtherance of the organization's exempt activities.

SECTION V: This ordinance shall be in full force and effect from January 1, 2024, according to the laws of the State of Indiana.

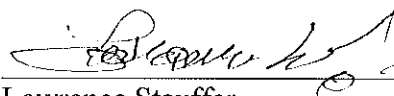
All of which having been ordained by the Carroll County Council this 18 day of December, 2023.

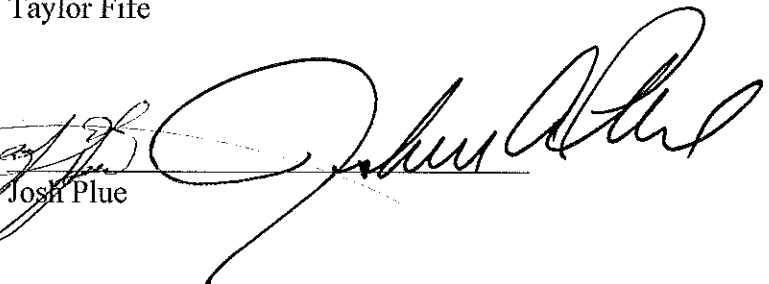

Tracy Martin

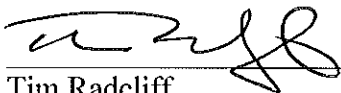

Scott Ayres

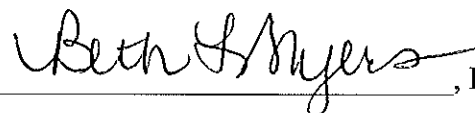

Paul Rider


Taylor Fife


Lawrence Stauffer


Josh Plue


Tim Radcliff

Attest: , Fiscal Officer