

ORDINANCE NO. 2020-13

AN ORDINANCE IMPOSING THE UNIFORM COUNTY INKEEPER'S TAX

WHEREAS, the General Assembly of the State of Indiana has enacted the Uniform County Innkeeper's Tax, Indiana Code §6-9-18 which permits Martin County ("County") to levy a tax at the rate of five percent (5%) of the gross retail income derived from the renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any hotel, motel, boat motel, inn, college or university memorial union, college or university residency hall or dormitory, or tourism cabin in the County ("Tax"); and

WHEREAS, under the Uniform County Innkeeper's Tax Statute the revenue from the Tax shall be used solely to promote and encourage conventions, trade shows, special events, recreation, and visitors, or industrial development within the County; and

WHEREAS, the County Council ("Council") interprets the use of the revenues to include capital projects designed primarily to encourage visitors to come to the community and not to include capital projects designed primarily for use of local residents; and

WHEREAS, THE Council desires to impose the Tax on transactions that occur after August 1, 2020;

NOW THEREFORE, BE IT RESOLVED, by the Martin County Council, as follows:

Section 1. The Martin County Council does hereby impose a Tax on any transactions in the County in which any room or rooms, lodgings, or accommodations are rented or furnished in any hotel, motel, boat motel, inn, college or university memorial union, college or university residence hall or dormitory, or tourist cabin for considerations, at a rate equal to five percent (5%) of the gross retail income derived from lodging income only, which tax is in addition to the state retail tax imposed under Indiana Code §6-2.5, all as provided in Indiana Code §6-9-18. The Tax shall be reported on forms approved by the County Treasurer and paid monthly to the State of Indiana Department of Revenue not more than twenty (20) days after the end of the month the Tax is collected. The gross retail income on which the Tax is imposed shall not include the amount or tax imposed on the transaction under Indiana Code §6-2-5. The Tax does NOT apply to gross income received in a transaction in which;

- 1) A person rents a room, lodging, or accommodations for a period of thirty (30) days or more.

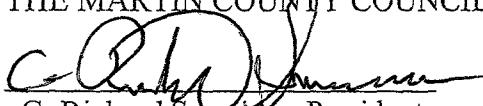
Section 2. The Council shall send a certified copy of this Ordinance to the Commissioners of the Department of State Revenue immediately upon adoption of this ordinance.

Section 3. The County Treasurer shall establish a Convention, Recreation, Visitor Promotion Fund in which will be deposited all proceeds of the Tax.

Section 4. Money in the Convention, Recreation, and Visitor Promotion Fund shall be used solely to promote and encourage conventions, trade shows, special events, recreation, and visitors In and to the County, including administrative and other incidental expenses. The Martin County Council shall expend said funds upon consultation with the Martin County Convention and Visitors Commission.

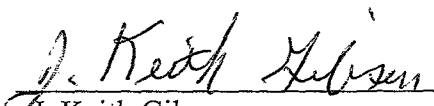
Section 5. The Ordinance shall be effective September 1, 2020.

THE MARTIN COUNTY COUNCIL

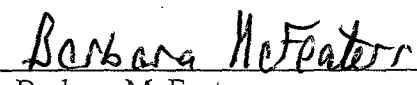

C. Richard Summers, President

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ATTEST: _____
Bobbie L. Abel,
Auditor, Martin County