
	
	FOOD & BEVERAGE TAX REPORTING
	2025 Fall Annual Auditors Conference

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IC 6-1.1-30-18(a):

“(a) Before March 1, 2024, and before March 1 of every year thereafter, each local unit that imposes a food and beverage tax under IC 6-9 shall provide a report to the state board of accounts that includes:

- (1) a consolidated financial statement that at a minimum contains total collections, total expenditures, the beginning year fund balance, and the end of year fund balance;
 - (2) every expenditure of funds by the local unit;
 - (3) each local governmental entity, or instrumentality of a local governmental entity, that received a distribution; and
 - (4) every expenditure of funds by each local governmental entity described in subdivision (3);
- from amounts received from the food and beverage tax imposed by the local unit during the previous calendar year.”



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IC 6-1.1-30-18(b):

“(b) The report required under subsection (a) must include for each check, expenditure, distribution, or payment:

- (1) the date and amount of the check, expenditure, distribution, or payment;
- (2) the payee or recipient;
- (3) the specific purpose, including whether the check, expenditure, distribution, or payment was for an employee salary or a capital project;
- (4) if applicable, a description of the project for which the check, expenditure, distribution, or payment was made; and
- (5) a consolidated financial statement for the previous calendar year that at a minimum contains total collections, total expenditures, the beginning year fund balance, and the end of year fund balance.”



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IC 6-1.1-30-18(c):

“(c) The report required under subsection (a) must be in a format and on a form prescribed by the state board of accounts.”



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Definitions

Establishing Unit – unit imposing the Food and Beverage Tax.

Receiving Unit – a local government entity or instrumentality of a local government entity that received a Food and Beverage Tax distribution from the establishing unit.



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Report of Expenditures

- A PDF form of expenditures may be used as an alternative to Forms 401 C & D.
- Must contain same information
- Must have a file for establishing unit and all receiving units
- Must certify PDFs include all required information

State Board of Accounts Prescribed General Form 401E

Food and Beverage Tax Upload Certification

IC 6-1.1-30-18

I, _____, the fiscal officer, _____

Print Name

Title

for _____ certify that the data contained in the PDF reports uploaded to the

Political Subdivision

Food and Beverage Tax Upload Tool include all statutory requirements under IC 6-1.1-30-18.

Signature

Date

This certification should be filed yearly with the State Board of Accounts by uploading it here:
https://gateway.iffonline.org/sboa_FB/

Instructions: If the unit decides to upload PDF reports from their software system to comply with statutory requirements under IC 6-1.1-30-18, this certification must be completed.



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IC 6-1.1-30-18(d):

“(d) The state board of accounts shall post a report received under subsection (a) on the department of local government finance's computer gateway.”



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Gateway



Local Officials: Login Here »

Conflict of Interest Upload Tool »

Interlocal Agreement Upload Tool »

Food and Beverage Tax Form Upload Tool »

Elected Official Certification of Training Courses Upload Tool »

Food and Beverage Tax Form Upload Tool

The legal requirement for Food and Beverage Tax reporting can be found in the Indiana Code in Title 6 Article 1.1 Chapter 30 (IC 6-1.1-30-18) available at <https://iga.in.gov/laws/2023/codifiediles/685-1.1-30>. If you have any questions regarding this law or disclosure, you should contact your attorney for legal advice.

Local units that impose a Food and Beverage Tax are required to report annually by March 1 of the following year with the State Board of Accounts (SBOA). Units may complete the form at https://gateway.florline.org/sboa_FBFood & Beverage Tax Annual Reporting.xlsx and upload it using the tool below. Units may also upload a PDF report from their software which contains the same information included in the form provided. Multiple files can be uploaded for each unit imposing the tax.

The local unit that imposes a Food and Beverage Tax must report:

1. Every expenditure of funds by the local unit;
2. The name of each local governmental entity, or instrumentality of a local governmental entity that received a distribution; and
3. Every expenditure of funds by each local governmental entity that received a distribution from the local unit.

Per IC 6-1.1-30-18 the following distributions to capital improvement board of managers by local units are exempt from this reporting requirement: Marion County (IC 6-9-12); Boone, Johnson, Hamilton, Hancock, Hendricks, Morgan, and Shelby counties along with the cities and towns of Carmel, Fishers, Greenfield, Lebanon, Noblesville, Westfield, and Zionsville (IC 6-9-35-1) and Allen County (IC 6-9-33).

Additionally, a Food & Beverage Tax Written Spending Plan as required under IC 6-9-41-14 (Monroe County) and IC 6-9-41-15 (City of Bloomington) is to be submitted using this upload tool and should include: 1. Proposed use of the funds for the upcoming calendar year, 2. Detailed use of the funds in the current and prior calendar years, and 3. Fund Balance as of January 1 of the current calendar year.

NOTE: The filename should be formatted with only one period before the extension (.pdf, .tif, .jpg, .gif, .png, .xlsx). Neither IBRC nor SBOA review the uploads for content. It is the responsibility of the unit reporting the Food and Beverage Tax disbursements to verify that the document that was submitted and is correct and complete.

Upload Food and Beverage Tax Form


Name of person filing this disclosure:

Email address of person filing this disclosure:


Government Entity Name:

Select county: Select unit type: Select unit:

Upload Form:



Type the code from the image




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IC 6-1.1-30-18(e):

“(e) The requirements under subsection (a) do not apply to taxes collected under:

- (1) IC 6-9-12 that are distributed to the capital improvement board of managers created by IC 36-10-9-3;
- (2) IC 6-9-35 that are distributed to the capital improvement board of managers created by IC 36-10-9-3; and
- (3) IC 6-9-33 that are distributed to the capital improvement board of managers created by IC 36-10-8.”



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Exceptions

- Food and Beverage Tax collected under:
 - IC 6-9-12 (Marion County)
 - IC 6-9-35 (Counties of Boone, Johnson, Hamilton, Hancock, Henry, Hendricks, Morgan and Shelby)
 - IC 6-9-33 (Allen County)

AND

- Distributed to the capital improvement board of managers created under IC 36-10-9-3 and IC 36-10-8

****Any taxes collected above not distributed to CIB are required to report.**



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IC 6-1.1-30-18.5:

“(a) The state board of accounts shall, for each local unit that imposes a food and beverage tax under IC 6-9 and is subject to the reporting requirement in section 18(a) of this chapter, determine the following:

(1) Whether or not the local unit has provided a report to the state board of accounts as required under section 18(a) of this chapter before March 1, 2025.

(2) Whether or not:

(A) the local unit; and

(B) each local governmental entity, or instrumentality of a local governmental entity, that receives a distribution of food and beverage tax revenue;

is or has been making expenditures of the food and beverage tax revenue in compliance with the applicable statutory requirements under IC 6-9 and according to the report submitted under section 18(a) of this chapter, if a report has been submitted.

(b) If the state board of accounts concludes that a local unit has not provided a report as required under section 18(a) of this chapter, the state board of accounts shall make a finding of noncompliance by the local unit based on that fact.

(c) If the state board of accounts concludes that a local unit, local governmental entity, or instrumentality of a local governmental entity has not complied with the applicable statutory requirements under IC 6-9 for the expenditure of the food and beverage tax revenue or has failed to make the expenditures contained in the report under section 18(a) of this chapter, the state board of accounts shall make a finding of noncompliance by the local unit, local governmental entity, or instrumentality of a local governmental entity (as applicable), based on that fact.

(d) The state board of accounts shall compile and submit a report containing all of its conclusions and findings under this section to the legislative council, in an electronic format under IC 5-14-6, before October 1, 2025.”



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Findings

- Reports were not filed by every establishing unit
- Expenditures were not used for the statutory purpose
- Reports were not consistent with financial records
- Food and Beverage tax was comingled with other funds



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Take Aways

- The Establishing Unit is required to report Food and Beverage Tax Expenditures, including reporting separately any receiving unit information. *(with the exception of the CIB boards mentioned on slide 15)*
- *Report is Due: March 1st*
- All Food and Beverage Tax should be placed in a separate fund and not comingled, statutory fund is 1157



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Contact Us:

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