

~~Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the city fiscal officer upon warrants issued by the auditor of state.~~

~~Sec. 8. (a) If a tax is imposed under section 3 of this chapter by the city, the city fiscal officer shall establish a food and beverage tax receipts fund.~~

~~(b) The city fiscal officer shall deposit in the fund all amounts received under this chapter.~~

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

~~Sec. 9. Money in the food and beverage tax receipts fund must be used by the city for one (1) or more of the following purposes:~~

~~(1) Construction, renovation, improvement, equipping, or maintenance of city capital improvements.~~

~~(2) Financing, construction, improvement, equipping, operation, maintenance and promotion of the Jasper Community Wellness, Sports and Aquatic Center.~~

~~(3) The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivisions (1) and (2).~~

~~Revenue derived from the imposition of a tax under this chapter may be treated by the city as additional revenue for the purpose of fixing its budget for the budget year during which the revenues are to be distributed to the city.~~

~~Sec. 10. With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.~~

~~Sec. 11. (a) If the city imposes the tax authorized by this chapter, the tax terminates on July 1, 2045.~~

~~(b) This chapter expires July 1, 2045.~~

SECTION 121. IC 6-9-56 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]:

**Chapter 56. Hamilton County Innkeeper's Tax**

Sec. 1. (a) This chapter applies to Hamilton County, if the county had adopted an innkeeper's tax under IC 6-9-18 before July 1, 2023.

(b) The:

(1) convention, visitor, and tourism promotion fund;



(2) convention and visitor commission;  
 (3) innkeeper's tax rate; and  
 (4) tax collection procedures;  
 established under IC 6-9-18 before July 1, 2023, remain in effect and govern the county's innkeeper's tax until amended under this chapter.

(c) A member of the convention and visitor commission established under IC 6-9-18 before July 1, 2023, shall serve a full term of office. If a vacancy occurs, the appointing authority shall appoint a qualified replacement as provided under this chapter. The appointing authority shall make other subsequent appointments to the commission as provided under this chapter.

**Sec. 2.** The following terms are defined for this chapter:

- (1) "Executive" and "fiscal body" have the same meanings that are prescribed by IC 36-1-2.
- (2) "Gross retail income" and "person" have the same meanings that are prescribed by IC 6-2.5-1.

**Sec. 3. (a)** The fiscal body of the county may impose a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or 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;

located in the county.

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

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

(c) The following apply to the tax rate imposed under this section:

- (1) Before July 1, 2023, the tax may not exceed 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.

(2) After June 30, 2023, the tax may not exceed the rate of eight percent (8%) 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 county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(e) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax imposed under this section except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. If the tax is paid to the department of state revenue, the return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

Sec. 4. (a) If a tax is imposed under section 3 of this chapter, the county treasurer shall establish the following funds:

- (1) A convention, visitor, and tourism promotion fund.
- (2) A tourism capital fund, if the county fiscal body adopts an ordinance to increase the tax rate under section 3 of this chapter and both the county fiscal body and the county executive adopt ordinances approving the establishment of a tourism capital fund.

The county treasurer shall deposit in each fund all amounts the county treasurer receives under section 3 of this chapter and in accordance with the allocations required by sections 7 and 8 of this chapter.

(b) The county auditor shall issue a warrant directing the county treasurer to transfer money from the convention, visitor, and tourism promotion fund and tourism capital fund to the commission's treasurer if the commission submits a written request for the transfer.

(c) Money in a convention, visitor, and tourism promotion fund,



or money transferred from such a fund under subsection (b), may be expended only to promote and encourage conventions, visitors, and tourism within the county. Expenditures under this subsection may include expenditures for advertising, promotional activities, trade shows, special events, and recreation.

(d) Money in a tourism capital fund, or money transferred from such a fund under subsection (b), may be expended on infrastructure projects that improve or benefit the tourism economy. Expenditures may include acquisition, construction, alteration, improvements, or installation costs of any existing tangible property or tangible property that is to be constructed. Expenditures may include fees for professional services such as architectural, building consulting or planning, and infrastructure feasibility.

Sec. 5. (a) The county executive shall create a commission to promote the development and growth of the convention, visitor, and tourism industry in the county.

(b) The county executive shall determine the number of members, which must be an odd number and may not exceed fifteen (15) members, to be appointed to the commission. A simple majority of the members must represent the hospitality industry or be:

- (1) engaged in a convention, visitor, or tourism business; or
- (2) involved in or promoting conventions, visitors, or tourism.

A member appointed to the commission under subdivision (1) or (2) need not be a resident of the county if the member is an owner or an executive level employee of a convention, visitor, or tourism business that is located within the county. However, the member must be a resident of Indiana. If available and willing to serve, at least two (2) of the members must be engaged in the business of renting or furnishing rooms, lodging, or accommodations (as described in section 3 of this chapter). Not more than one (1) member may be affiliated with the same business entity. Except as otherwise provided in this subsection, each member must reside in the county. The county executive shall also determine who will make the appointments to the commission.

(c) All terms of office of commission members begin on January 1. Initial appointments must be for staggered terms, with subsequent appointments for two (2) year terms. A member whose term expires may be reappointed to serve another term. If a vacancy occurs, the appointing authority shall appoint a qualified person to serve for the remainder of the 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.

(d) A member of the commission may be removed for cause by the member's appointing authority.

(e) 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.

(f) Each commission member, before entering the member's duties, 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.

(g) 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 first 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.

**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 from the funds established under section 4(a) of this chapter, or from money transferred from those funds to the commission's treasurer under section 4(b) of this chapter, to any Indiana nonprofit corporation to promote and encourage conventions, visitors, or tourism in the county; and
- (7) require financial or other reports from any corporation that receives funds under this chapter.

(b) All expenses of the commission shall be paid from the funds



established under section 4(a) of this chapter or from money transferred from those funds to the commission's treasurer under section 4(b) of this chapter. The commission shall annually prepare a budget, taking into consideration the recommendations made by a corporation qualified under subsection (a)(6), and submit it to the county fiscal body for its review and approval. An expenditure may not be made under this chapter unless it is in accordance with an appropriation made by the county fiscal body in the manner provided by law.

**Sec. 7. (a)** The county treasurer shall deposit in the convention, visitor, and tourism promotion fund the amount of money received under section 3 of this chapter that is not more than five percent (5%).

**(b)** Money in the convention, visitor, and tourism promotion fund shall be expended only as provided in this chapter.

**(c)** The commission may transfer money in the convention, visitor, and tourism promotion fund to any Indiana nonprofit corporation for the purpose of promotion and encouragement in the county of conventions, trade shows, visitors, or special events. The commission may transfer money under this section only after approving the transfer. The commission may transfer money under this subsection on a monthly basis or at another frequency as determined by the commission.

**Sec. 8. (a)** The county treasurer shall deposit in the tourism capital fund the amount of money received under section 3 of this chapter that exceeds five percent (5%). Money deposited in the tourism capital fund shall be transferred or expended only as provided in this section.

**(b)** The commission must approve any transfer of money from the tourism capital fund and may transfer money from the tourism capital fund to support capital projects in the county that promote long term tourism, convention, or recreation projects proposed by any of the following:

- (1)** The county government.
- (2)** A city government.
- (3)** A separate body corporate and politic in Hamilton County.
- (4)** Any Indiana nonprofit corporation in Hamilton County.

The commission may transfer money under this subsection on a monthly basis or at another frequency as determined by the commission.

**(c)** The commission may also review and approve proposals submitted by applicants that seek money from the tourism capital



fund with the purpose and view of enhancing or providing support for capital projects that promote long term tourism, convention, or other economic development related to recreation. Funding available under this subsection shall be made available on an annual basis. In determining whether to provide funding to a particular capital project under this subsection, the commission may use the following factors as a guide for capital project funding:

- (1) The proposed capital project is believed to be economically sound to the Hamilton County tourism, convention, or recreation economy and is also believed to be beneficial to:
  - (A) the general population of Hamilton County; or
  - (B) a particular location in Hamilton County.
- (2) The proposed capital project provides for reasonably adequate public assembly, gathering, or entertainment space and is integrally related to enhancing the tourism, convention, or recreation opportunities in Hamilton County or a particular location in Hamilton County.
- (3) The commission makes a reasonable effort to assess whether a proposed capital project aligns with the purpose of the commission and has a direct, indirect, or supportive relationship to the mission and promotional efforts of the commission as established and funded by the convention, visitor, and tourism promotion fund.

A capital project proposed by an applicant that does not meet at least one (1) of the criteria set forth in this subsection will not be funded, and any remaining funds collected revert to the tourism capital fund for distribution by the commission on projects within Hamilton County.

(d) An applicant that receives a grant of money from the tourism capital fund under subsection (c):

- (1) must agree to provide to the commission proof of project completion, including proof that the project was completed through the use of the grant money; and
- (2) may be subject to annual financial reporting and audit.

Sec. 9. 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.

Sec. 10. (a) An individual member of the commission who knowingly or intentionally:



- (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 Level 6 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 Level 6 felony.

(c) It is a defense to a prosecution under this section that the person who engaged in the conduct prohibited by subsection (a) exercised reasonable business judgment and discretion based on information available at the time of the decision.

~~SECTION 122. IC 6-9-57 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]:~~

~~Chapter 57. Decatur County Food and Beverage Tax~~

~~Sec. 1. This chapter applies to Decatur County.~~

~~Sec. 2. The definitions in IC 6-9-12-1 apply throughout this chapter.~~

~~Sec. 3. (a) The fiscal body of the county may adopt an ordinance to impose an excise tax, known as the county food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the county may adopt an ordinance under this subsection only after the fiscal body has previously held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the county food and beverage tax is the only substantive issue on the agenda for the public hearing.~~

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

~~(c) If the county fiscal body adopts an ordinance under subsection (a), the county food and beverage tax applies to transactions that occur after the later of the following:~~

- ~~(1) The day specified in the ordinance.~~
- ~~(2) The last day of the month that succeeds the month in which the ordinance is adopted.~~

~~Sec. 4. (a) Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:~~

- ~~(1) for consumption at a location or on equipment provided by a retail merchant;~~
- ~~(2) in the county in which the tax is imposed; and~~

