

Johnson County Treasurer



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July 1, 2019

Dear Johnson County Innkeeper,

On October 5, 2015, the Johnson County Council approved Ordinance No. 2015-03, which requires those engaged in the business of renting or furnishing accommodations to charge their patrons a 5% Innkeeper's tax to be used for the promotion of tourism in Johnson County. You may review the ordinance on the Johnson County website by visiting www.co.johnson.in.us by selecting "Treasurer" under the "County Departments" drop down menu.

The Innkeeper's Tax is imposed on accommodations that are rented for stays less than 30 days and operates similarly to Indiana State sales tax and Johnson County food and beverage tax. The tax is collected by a retail merchant (i.e., the innkeeper), who then forwards it to the Johnson County Treasurer on a monthly basis. An Innkeeper's Tax Return Form has been created to assist with this process; a sample form is enclosed for your reference. Forms for future use are available on the Johnson County website, which may be accessed by following the instructions above.

Payment of the Innkeeper's Tax must be made on or before the 20th of each month. For example, tax collected during the month of January is due on February 20th. All qualifying receipts from rental of accommodations for the month of January would be assessed the 5% tax. Payment may be made in person at the Johnson County Treasurer's Office which is located at the West Annex, 86 W. Court Street, Franklin, IN 46131. You may also mail your payment to that address. All payments MUST include an Innkeeper's Tax Return Form.

Innkeepers who submit timely payments may keep a collection allowance as indicated on the tax return. Late payments will be subject to a penalty. Tax return submission is required even if no tax is due.

Effective July 1, 2019, a marketplace facilitator (such as an online travel company) is required to collect and remit the Innkeeper's Tax to the Indiana Department of Revenue. The DOR will then distribute the money to Johnson County.

For further assistance, please contact our office at (317)346-4330 from 8:00am to 4:30pm Monday through Friday.

Sincerely,

Michele Ann Graves
Johnson County Treasurer