

Johnson County Council

86 West Court Street
Franklin, Indiana 46131



ORDINANCE NO. 2015 – 03

AN ORDINANCE LEVYING AN INNKEEPER'S TAX AND ESTABLISHING A CONVENTION, VISITOR, AND TOURISM PROMOTION FUND

WHEREAS, the Johnson County Council is the fiscal body in and for the County of Johnson, State of Indiana;

WHEREAS, the Johnson County Council desires to promote and encourage conventions, visitors, and tourism within Johnson County; and

WHEREAS, Indiana Code 6-19-18-1 *et seq.* permits the Johnson County Council to adopt by Ordinance a County Innkeeper's Tax to fund such promotional activities;

NOW, THEREFORE, BE IT ORDAINED by the County Council of Johnson County, State of Indiana, as follows:

- I. An Innkeeper's Tax is hereby levied on every person, as defined by Indiana Code 6-2.5-1-3, 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.

- II. The Innkeeper's 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.
- III. The Innkeeper's Tax shall be levied at 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 Indiana Code 6-2.5.

- IV. The Innkeeper's Tax shall be reported on forms approved by the Johnson County Treasurer and shall be paid monthly to the Johnson County Treasurer not more than twenty (20) days after the end of the month in which the tax is collected.

- V. All of the provisions of Indiana Code 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the Innkeeper's Tax except to the extent those provisions are in conflict or inconsistent with the specific provisions of Indiana Code 6-9-18 or the requirements of the Johnson County Treasurer.

- VI. The Johnson County Treasurer is directed to establish the Convention, Visitor, and Tourism Fund (Fund 7304 – Innkeeper's Tax Collections) in which all amounts received under this Ordinance shall be deposited.

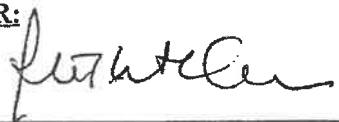
- VII. Money in the Convention, Visitor, and Tourism Fund shall be used to promote and encourage conventions, visitors, and tourism within Johnson County. Such expenditures include, but are not limited to, expenditures for advertising, promotional activities, trade shows, special events, and recreation.

- VIII. Any person, corporation, or other entity described in Section I of this Ordinance shall begin collection of the Innkeeper's Tax on January 1, 2016.

ADOPTED by the Johnson County Council, this 5th day of October, 2015.

JOHNSON COUNTY COUNCIL

FOR:



Pete Ketchum, President

Beth Boyce, Member



Robert Henderson, Member

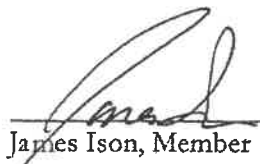
AGAINST:

Pete Ketchum, President



Beth Boyce, Member

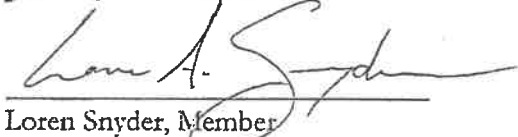
Robert Henderson, Member


James Ison, Member

James Ison, Member


John Myers, Member

John Myers, Member


Loren Snyder, Member

Loren Snyder, Member


W. Brian Walker, Member

W. Brian Walker, Member

Attest:


Pamela J. Burton, Johnson County Auditor