

# PROPOSED AMENDMENT

## HB 1080 # 7

### DIGEST

Delaware County. Authorizes Delaware County to increase the county's innkeeper's tax rate from 5% to not more than 8% under the uniform innkeeper's tax statute.

---

- 1           Page 1, between the enacting clause and line 1, begin a new  
2 paragraph and insert:  
3           "SECTION 1. IC 6-9-18-3, AS AMENDED BY P.L.136-2024,  
4 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
5 UPON PASSAGE]: Sec. 3. (a) The fiscal body of a county may levy a  
6 tax on every person engaged in the business of renting or furnishing,  
7 for periods of less than thirty (30) days, any room or rooms, lodgings,  
8 or accommodations in any:  
9           (1) hotel;  
10           (2) motel;  
11           (3) boat motel;  
12           (4) inn;  
13           (5) college or university memorial union;  
14           (6) college or university residence hall or dormitory; or  
15           (7) tourist cabin;  
16 located in the county.  
17           (b) The tax does not apply to gross income received in a transaction  
18 in which:  
19           (1) a student rents lodgings in a college or university residence  
20 hall while that student participates in a course of study for which  
21 the student receives college credit from a college or university  
22 located in the county; or  
23           (2) a person rents a room, lodging, or accommodations for a  
24 period of thirty (30) days or more.  
25           (c) The tax may not exceed:  
26           (1) the rate of five percent (5%) in a county other than a county  
27 subject to subdivision (2), (3), ~~or~~ (4), **or (5);**

- 1 (2) after June 30, 2019, and except as provided in section 6.7 of  
 2 this chapter, the rate of eight percent (8%) in Howard County;  
 3 (3) after June 30, 2021, the rate of nine percent (9%) in Daviess  
 4 County; ~~or~~  
 5 (4) after June 30, 2023, the rate of eight percent (8%) in Parke  
 6 County; **or**  
 7 **(5) after June 30, 2025, the rate of eight percent (8%) in**  
 8 **Delaware County.**

9 The tax is imposed on the gross retail income derived from lodging  
 10 income only and is in addition to the state gross retail tax imposed  
 11 under IC 6-2.5.

12 (d) The county fiscal body may adopt an ordinance to require that  
 13 the tax shall be paid monthly to the county treasurer. If such an  
 14 ordinance is adopted, the tax shall be paid to the county treasurer not  
 15 more than twenty (20) days after the end of the month the tax is  
 16 collected. If such an ordinance is not adopted, the tax shall be imposed,  
 17 paid, and collected in exactly the same manner as the state gross retail  
 18 tax is imposed, paid, and collected under IC 6-2.5.

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

29 (f) If the tax is paid to the department of state revenue, the amounts  
 30 received from the tax imposed under this section shall be paid monthly  
 31 by the treasurer of state to the county treasurer upon warrants issued by  
 32 the state comptroller."

33 Page 2, after line 28, begin a new paragraph and insert:  
 34 "SECTION 5. **An emergency is declared for this act.**".  
 35 Renumber all SECTIONS consecutively.  
 (Reference is to HB 1080 as introduced.)