

# PROPOSED AMENDMENT

## SB 238 # 2

### DIGEST

Elkhart County innkeeper's tax. Authorizes Elkhart County to impose its innkeeper's tax at a rate of 8% (instead of 5% under current law).

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- 1           Page 2, between lines 34 and 35, begin a new paragraph and insert:  
2           "SECTION 2. IC 6-9-19-3, AS AMENDED BY THE TECHNICAL  
3           CORRECTIONS BILL OF THE 2024 GENERAL ASSEMBLY, IS  
4           AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON  
5           PASSAGE]: Sec. 3. (a) The fiscal body of a county may levy a tax on  
6           every person engaged in the business of renting or furnishing, for  
7           periods of less than thirty (30) days, any room or rooms, lodgings, or  
8           accommodations in any:  
9                 (1) hotel;  
10                (2) motel;  
11                (3) inn; or  
12                (4) tourist cabin;  
13           that has thirty (30) or more rooms for rent and is located in the county.  
14           (b) The tax does not apply to gross income received in a transaction  
15           in which:  
16                (1) a student rents lodgings in a college or university residence  
17                hall while that student participates in a course of study for which  
18                the student receives college credit from a college or university  
19                located in the county; or  
20                (2) a person rents a room, lodging, or accommodations for a  
21                period of thirty (30) days or more.  
22           (c) The tax may not exceed the rate of ~~five percent (5%)~~ **eight**  
23           **percent (8%)** on the gross retail income derived from lodging income  
24           only and is in addition to the state gross retail tax imposed under  
25           IC 6-2.5.  
26           (d) The county fiscal body may adopt an ordinance to require that  
27           the tax shall be paid monthly to the county treasurer. If such an

1 ordinance is adopted, the tax shall be paid to the county treasurer not  
2 more than twenty (20) days after the end of the month the tax is  
3 collected. If such an ordinance is not adopted, the tax shall be imposed,  
4 paid, and collected in exactly the same manner as the state gross retail  
5 tax is imposed, paid, and collected under IC 6-2.5.

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

16 (f) If the tax is paid to the department of state revenue, the taxes the  
17 department of state revenue receives under this section during a month  
18 shall be paid, by the end of the next succeeding month, to the county  
19 treasurer upon warrants issued by the ~~auditor of state~~ **comptroller**".

20 Renumber all SECTIONS consecutively.

(Reference is to SB 238 as reprinted January 26, 2024.)