

HOUSE BILL No. 1080

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-9-41.

Synopsis: Monroe County food and beverage tax. Provides that the parts of the Monroe County food and beverage tax collected in the town of Ellettsville must be distributed to the town of Ellettsville.

Effective: July 1, 2025.

Mayfield, Heaton

January 8, 2025, read first time and referred to Committee on Ways and Means.



First Regular Session of the 124th General Assembly (2025)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2024 Regular Session of the General Assembly.

HOUSE BILL No. 1080

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-9-41-4.5 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2025]: **Sec. 4.5. As used in this chapter, "town" means the town
4 of Ellettsville.**

5 SECTION 2. IC 6-9-41-12.5 IS ADDED TO THE INDIANA CODE
6 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
7 1, 2025]: **Sec. 12.5. (a) If an ordinance is adopted under section 5 of
8 this chapter, the fiscal officer of the town shall establish a food and
9 beverage tax receipts fund.**

10 **(b) The fiscal officer shall deposit in the fund county food and
11 beverage tax revenue that the fiscal officer receives.**

12 **(c) Any money earned from the investment of money in the fund
13 becomes part of the fund.**

14 **(d) Money in the fund at the end of the town fiscal year does not
15 revert to the town general fund.**

16 SECTION 3. IC 6-9-41-13, AS ADDED BY P.L.176-2009,
17 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2025]: Sec. 13. (a) Each month, the county auditor shall
 2 distribute the county food and beverage tax revenue received by the
 3 county treasurer between **the town**, the city, and the county according
 4 to the location where the county food and beverage tax was collected.
 5 **If the county food and beverage tax was collected in the town, the**
 6 **town must receive the revenue.** If the county food and beverage tax
 7 was collected in the city, the city must receive the revenue. If the
 8 county food and beverage tax was collected in the part of the county
 9 that is outside **the town or** the city, the county must receive the
 10 revenue.

11 (b) Distribution of county food and beverage tax revenue to the city
 12 **and the town** must be on warrants issued by the county auditor.

13 SECTION 4. IC 6-9-41-15.3 IS ADDED TO THE INDIANA CODE
 14 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 15 1, 2025]: **Sec. 15.3. Money deposited in the town food and beverage**
 16 **tax receipts fund may be used for:**

- 17 (1) **economic development purposes;**
 18 (2) **public safety;**
 19 (3) **creating or improving parks, trails, and recreation**
 20 **amenities; and**
 21 (4) **storm water, sidewalk, street, and parking improvements;**
 22 **including the pledge of money under IC 5-1-14-4 for bonds, leases,**
 23 **or other obligations incurred for a purpose described in**
 24 **subdivisions (1) through (4). Revenue derived from the imposition**
 25 **of a tax under this chapter may be treated by the town as**
 26 **additional revenue for the purpose of fixing its budget for the**
 27 **budget year during which the revenues are to be distributed to the**
 28 **town.**

