



Reprinted
January 24, 2024

SENATE BILL No. 37

DIGEST OF SB 37 (Updated January 23, 2024 3:33 pm - DI 129)

Citations Affected: IC 6-9.

Synopsis: Oversight of convention and visitor bureau. Requires county council review and approval of the Lake County convention and visitor bureau annual budget, if the county council adopts an ordinance to increase the innkeeper's tax rate.

Effective: Upon passage.

**Niemeyer, Dernul,
Randolph Lonnie M**

January 8, 2024, read first time and referred to Committee on Local Government.
January 16, 2024, reported favorably — Do Pass.
January 23, 2024, read second time, amended, ordered engrossed.

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Second Regular Session of the 123rd General Assembly (2024)

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 2023 Regular Session of the General Assembly.

SENATE BILL No. 37

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 6-9-2-4, AS AMENDED BY P.L.190-2014,
2 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: Sec. 4. (a) The bureau may:
4 (1) accept and use gifts, grants, and contributions from any public
5 or private source, under terms and conditions that the bureau
6 considers necessary and desirable;
7 (2) sue and be sued;
8 (3) enter into contracts and agreements;
9 (4) make rules necessary for the conduct of its business and the
10 accomplishment of its purposes;
11 (5) receive and approve, alter, or reject requests and proposals for
12 funding by corporations qualified under subdivision (6);
13 (6) after its approval of a proposal, transfer money from any fund
14 established by the bureau, the promotion fund, or the alternate
15 revenue fund to any Indiana nonprofit corporation to promote and
16 encourage conventions, trade shows, visitors, or special events in
17 the county;

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1 (7) require financial or other reports from any corporation that
2 receives funds under this chapter;

3 (8) enter into leases under IC 36-1-10 for the construction,
4 acquisition, and equipping of a visitor center; and

5 (9) exercise the power of eminent domain to acquire property to
6 promote and encourage conventions, trade shows, special events,
7 recreation, and visitors within the county.

8 (b) All expenses of the bureau shall be paid from funds established
9 by the bureau. Before December 20 of each year, **and subject to**
10 **subsection (c)**, the bureau shall prepare a budget for expenditures
11 during the following year, taking into consideration the
12 recommendations made by a corporation qualified under subsection
13 (a)(6). A budget prepared **by the bureau** under this section, **and**
14 **approved by the county council if subsection (c) applies**, must be:

15 (1) submitted to the department of local government finance;

16 (2) published on the department's interactive and searchable
17 ~~Internet web site~~ **website** containing local government
18 information (the Indiana gateway for governmental units); and

19 (3) placed on file with the county auditor.

20 (c) **The following apply only if the county fiscal body adopts an**
21 **ordinance under section 1.5 of this chapter to increase the**
22 **innkeeper's tax rate:**

23 (1) **The bureau shall submit the budget prepared under**
24 **subsection (b) to the county council for its review and**
25 **approval.**

26 (2) **An expenditure may not be made under this chapter unless**
27 **it is in accordance with an appropriation made by the county**
28 **council in the manner provided by law.**

29 (e) (d) All money in the bureau's funds shall be deposited, held,
30 secured, invested, and paid in accordance with statutes relating to the
31 handling of public funds. The handling and expenditure of money in
32 the bureau's funds are subject to audit and supervision by the state
33 board of accounts.

34 SECTION 2. IC 6-9-2-4.3, AS AMENDED BY P.L.204-2016,
35 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
36 UPON PASSAGE]: Sec. 4.3. (a) The Lake County convention and
37 visitor bureau shall establish a convention, tourism, and visitor
38 promotion alternate revenue fund (referred to in this chapter as the
39 "alternate revenue fund"). The bureau may deposit in the alternate
40 revenue fund all money received by the bureau after June 30, 2005, that
41 is not required to be deposited in the promotion fund under section 2
42 of this chapter or a fund established by the bureau, including



1 appropriations, gifts, grants, membership dues, and contributions from
2 any public or private source.

3 (b) The bureau may:

4 (1) without appropriation by the county council; or

5 (2) **subject to the provisions in section 4(c) of this chapter if**
6 **applicable;**

7 expend money from the alternate revenue fund to promote and
8 encourage conventions, trade shows, visitors, special events, sporting
9 events, and exhibitions in the county. Money may be paid from the
10 alternate revenue fund by claim in the same manner as municipalities
11 may pay claims under IC 5-11-10-1.6.

12 (c) All money in the alternate revenue fund shall be deposited, held,
13 secured, invested, and paid in accordance with statutes relating to the
14 handling of public funds. The handling and expenditure of money in
15 the alternate revenue fund is subject to audit and supervision by the
16 state board of accounts.

17 (d) Money derived from the taxes imposed under IC 4-33-13 may
18 not be transferred to the alternate revenue fund.

19 **SECTION 3. An emergency is declared for this act.**



COMMITTEE REPORT

Madam President: The Senate Committee on Local Government, to which was referred Senate Bill No. 37, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is to SB 37 as introduced.)

BUCK, Chairperson

Committee Vote: Yeas 10, Nays 0

 SENATE MOTION

Madam President: I move that Senate Bill 37 be amended to read as follows:

Replace the effective date in SECTION 2 with "[EFFECTIVE UPON PASSAGE]".

Page 1, delete lines 1 through 17, begin a new paragraph and insert "SECTION 1. IC 6-9-2-4, AS AMENDED BY P.L.190-2014, SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) The bureau may:

- (1) accept and use gifts, grants, and contributions from any public or private source, under terms and conditions that the bureau considers necessary and desirable;
- (2) sue and be sued;
- (3) enter into contracts and agreements;
- (4) make rules necessary for the conduct of its business and the accomplishment of its purposes;
- (5) receive and approve, alter, or reject requests and proposals for funding by corporations qualified under subdivision (6);
- (6) after its approval of a proposal, transfer money from any fund established by the bureau, the promotion fund, or the alternate revenue fund to any Indiana nonprofit corporation to promote and encourage conventions, trade shows, visitors, or special events in the county;
- (7) require financial or other reports from any corporation that receives funds under this chapter;
- (8) enter into leases under IC 36-1-10 for the construction, acquisition, and equipping of a visitor center; and
- (9) exercise the power of eminent domain to acquire property to

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promote and encourage conventions, trade shows, special events, recreation, and visitors within the county.

(b) All expenses of the bureau shall be paid from funds established by the bureau. Before December 20 of each year, **and subject to subsection (c)**, the bureau shall prepare a budget for expenditures during the following year, taking into consideration the recommendations made by a corporation qualified under subsection (a)(6). A budget prepared **by the bureau** under this section, **and approved by the county council if subsection (c) applies**, must be:

- (1) submitted to the department of local government finance;
- (2) published on the department's interactive and searchable ~~Internet web site~~ **website** containing local government information (the Indiana gateway for governmental units); and
- (3) placed on file with the county auditor.

(c) The following apply only if the county fiscal body adopts an ordinance under section 1.5 of this chapter to increase the innkeeper's tax rate:

(1) The bureau shall submit the budget prepared under subsection (b) to the county council for its review and approval.

(2) An expenditure may not be made under this chapter unless it is in accordance with an appropriation made by the county council in the manner provided by law.

~~(e)~~ **(d)** All money in the bureau's funds shall be deposited, held, secured, invested, and paid in accordance with statutes relating to the handling of public funds. The handling and expenditure of money in the bureau's funds are subject to audit and supervision by the state board of accounts."

Page 2, delete lines 1 through 27.

Page 2, delete lines 39 through 42, begin a new paragraph and insert:

"(b) The bureau may:

- (1) without appropriation by the county council; or**
- (2) subject to the provisions in section 4(c) of this chapter if applicable;**

expend money from the alternate revenue fund to promote and encourage conventions, trade shows, visitors, special events, sporting events, and exhibitions in the county. Money may be paid from the alternate revenue fund by claim in the same manner as municipalities may pay claims under IC 5-11-10-1.6."

Page 3, delete lines 1 through 2.

Page 3, after line 9, begin a new paragraph and insert:



"SECTION 3. An emergency is declared for this act."

(Reference is to SB 37 as printed January 17, 2024.)

DERNULC

