SENATE BILL No. 252

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-9-18-3.

Synopsis: Boone County innkeeper's tax. Authorizes Boone County to impose its innkeeper's tax at a rate of 8% under the uniform innkeeper's tax statute (instead of 5% under current law).

Effective: July 1, 2025.

Buchanan

January 13, 2025, read first time and referred to Committee on Tax and Fiscal Policy.



Introduced

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.

SENATE BILL No. 252

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 6-9-18-3, AS AMENDED BY P.L.136-2024,
2	SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3	JULY 1, 2025]: Sec. 3. (a) The fiscal body of a county may levy a tax
4	on every person engaged in the business of renting or furnishing, for
5	periods of less than thirty (30) days, any room or rooms, lodgings, or
6	accommodations in any:
7	(1) hotel;
8	(2) motel;
9	(3) boat motel;
10	(4) inn;
11	(5) college or university memorial union;
12	(6) college or university residence hall or dormitory; or
13	(7) tourist cabin;
14	located in the county.
15	(b) The tax does not apply to gross income received in a transaction

16 in which:

2025

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(1) a student rents lodgings in a college or university residence



IN 252-LS 6745/DI 129

 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. (c) The tax may not exceed: (1) the rate of five percent (5%) in a county other than a county subject to subdivision (2), (3), or (4), or (5); (2) after June 30, 2019, and except as provided in section 6.7 of this chapter, the rate of eight percent (8%) in Howard County; (3) after June 30, 2021, the rate of nine percent (9%) in Daviess County; or (4) after June 30, 2023, the rate of eight percent (8%) in Parke County; or (5) after June 30, 2025, the rate of eight percent (8%) in Parke County; or (6) after June 30, 2025, the rate of eight percent (8%) in Boone County. The tax is imposed on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5. (d) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed paid, and collected under IC 6-2.5. (e) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax under this section except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. If the tax is paid to the department of state revenue, the return to be filed for the payment of the tax under this section may be either a separate return or ma	1	hall while that student participates in a course of study for which
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22ordinance is adopted, the tax shall be paid to the county treasurer not23more than twenty (20) days after the end of the month the tax is24collected. If such an ordinance is not adopted, the tax shall be imposed,25paid, and collected in exactly the same manner as the state gross retail26tax is imposed, paid, and collected under IC 6-2.5.27(e) All of the provisions of IC 6-2.5 relating to rights, duties,28liabilities, procedures, penalties, definitions, exemptions, and29administration are applicable to the imposition and administration of30the tax imposed under this section except to the extent those provisions31are in conflict or inconsistent with the specific provisions of this32chapter or the requirements of the county treasurer. If the tax is paid to33the department of state revenue, the return to be filed for the payment34of the tax under this section may be either a separate return or may be35combined with the return filed for the payment of the state gross retail36tax as the department of state revenue may, by rule, determine.37(f) If the tax is paid to the department of state revenue, the amounts38received from the tax imposed under this section shall be paid monthly39by the treasurer of state to the county treasurer upon warrants issued by	21	
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39 by the treasurer of state to the county treasurer upon warrants issued by	37	(f) If the tax is paid to the department of state revenue, the amounts
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40 the state comptroller.	39	by the treasurer of state to the county treasurer upon warrants issued by
	40	the state comptroller.