

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.



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



- 1 hall while that student participates in a course of study for which
 2 the student receives college credit from a college or university
 3 located in the county; or
 4 (2) a person rents a room, lodging, or accommodations for a
 5 period of thirty (30) days or more.
- 6 (c) The tax may not exceed:
- 7 (1) the rate of five percent (5%) in a county other than a county
 8 subject to subdivision (2), (3), ~~or (4)~~, **or (5)**;
 9 (2) after June 30, 2019, and except as provided in section 6.7 of
 10 this chapter, the rate of eight percent (8%) in Howard County;
 11 (3) after June 30, 2021, the rate of nine percent (9%) in Daviess
 12 County; ~~or~~
 13 (4) after June 30, 2023, the rate of eight percent (8%) in Parke
 14 County; **or**
 15 **(5) after June 30, 2025, the rate of eight percent (8%) in**
 16 **Boone County.**
- 17 The tax is imposed on the gross retail income derived from lodging
 18 income only and is in addition to the state gross retail tax imposed
 19 under IC 6-2.5.
- 20 (d) The county fiscal body may adopt an ordinance to require that
 21 the tax shall be paid monthly to the county treasurer. If such an
 22 ordinance is adopted, the tax shall be paid to the county treasurer not
 23 more than twenty (20) days after the end of the month the tax is
 24 collected. If such an ordinance is not adopted, the tax shall be imposed,
 25 paid, and collected in exactly the same manner as the state gross retail
 26 tax 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,
 28 liabilities, procedures, penalties, definitions, exemptions, and
 29 administration are applicable to the imposition and administration of
 30 the tax imposed under this section except to the extent those provisions
 31 are in conflict or inconsistent with the specific provisions of this
 32 chapter or the requirements of the county treasurer. If the tax is paid to
 33 the department of state revenue, the return to be filed for the payment
 34 of the tax under this section may be either a separate return or may be
 35 combined with the return filed for the payment of the state gross retail
 36 tax as the department of state revenue may, by rule, determine.
- 37 (f) If the tax is paid to the department of state revenue, the amounts
 38 received from the tax imposed under this section shall be paid monthly
 39 by the treasurer of state to the county treasurer upon warrants issued by
 40 the state comptroller.

