

PROPOSED AMENDMENT

HB 1427 # 3

DIGEST

Economic enhancement district. Allows a person who is: (1) engaged in the business of renting or furnishing, for periods of less than 30 days, any lodgings in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which lodgings are regularly furnished for a consideration that is located within an economic development district; and (2) liable for a special benefits assessment for the property; to charge a fee of not more than \$1.

- 1 Page 16, between lines 1 and 2, begin a new paragraph and insert:
2 "SECTION 12. IC 36-7-40-6.5 IS ADDED TO THE INDIANA
3 CODE AS A **NEW SECTION TO READ AS FOLLOWS**
4 [EFFECTIVE JULY 1, 2025]: **Sec. 6.5. A person who is:**
5 **(1) engaged in the business of renting or furnishing, for**
6 **periods of less than thirty (30) days, any lodgings:**
7 **(A) in any hotel, motel, inn, tourist camp, tourist cabin, or**
8 **any other place in which lodgings are regularly furnished**
9 **for a consideration; and**
10 **(B) that are located in an economic enhancement district**
11 **established under this chapter; and**
12 **(2) liable for a special benefits assessment under this chapter**
13 **for the property described in subdivision (1);**
14 **may charge a fee of not more than one dollar (\$1) to each person**
15 **who rents the lodgings described in subdivision (1) to be used**
16 **toward payment of the special benefits assessment."**
17 Page 17, after line 11, begin a new paragraph and insert:
18 "SECTION 14. [EFFECTIVE JULY 1, 2025] **(a) IC 36-7-40-6.5, as**
19 **added by this act, applies only to transactions occurring after June**
20 **30, 2025.**
21 **(b) Except as provided in subsection (c), a transaction is**
22 **considered to have occurred after June 30, 2025, if the renting of**
23 **the property or payment furnished in the transaction is made after**
24 **June 30, 2025.**
25 **(c) Notwithstanding subsection (b), a transaction is considered**

1 **to have occurred before July 1, 2025, to the extent that:**
2 **(1) the agreement of the parties to the transaction is entered**
3 **into before July 1, 2025; and**
4 **(2) payment furnished in the transaction is made before July**
5 **1, 2025.**
6 **(d) This SECTION expires January 1, 2028."**
7 Renumber all SECTIONS consecutively.
 (Reference is to HB 1427 as introduced.)