

PROPOSED AMENDMENT

HB 1427 # 37

DIGEST

Fiscal and administrative matters. Removes the sunset of provisions that authorize the sale of bonds at a negotiated sale (the current bill extends the sunset by two years). Removes provisions from the bill that would have required political subdivisions to upload a digital copy of a contract to the Indiana transparency website, and the department of local government finance (DLGF) to develop and implement an application that would allow for the submission of multiple political subdivision contracts at one time and makes corresponding changes. Amends a provision pertaining to the assessment of solar land. Specifies additional criteria pertaining to the provision added by the bill regarding a property tax exemption for continuing care retirement communities, small house health facilities, or residential care facilities and adds an additional category of facilities to those provisions. Amends the requirements that must be satisfied to receive a property tax exemption for property used by a for-profit provider of early childhood education. Establishes a partial property tax exemption for an employer that provides child care on the employer's property for the employer's employees and certain other employees. Specifies the conditions that must be met to obtain the partial property tax exemption. Amends certain notice and procedural provisions applicable to proceedings before the Indiana board of tax review. Provides that a property tax payment made by a check processing company for a taxpayer received after the due date for the property taxes is considered to be made on or before the due date if the taxpayer provides reasonable evidence that the payments were made on or before the due date. Specifies that a volunteer fire department that applies to the county adopting body for a distribution of local income tax revenue that is allocated to public safety purposes must do so through the fiscal officer of the unit served by the department. Adds the contents of SB 290 (as printed February 12, 2025), that: (1) require the DLGF to increase the maximum permissible property tax levy for certain qualifying municipalities for property taxes first due and payable in 2025 to include all debt service levies of the qualifying municipality for property taxes first due and payable in 2025; (2) specify that the adjustment is a one time and permanent increase; (3) modify the: (A) local income tax trust account threshold percentage of a county that contains a qualifying municipality (for purposes of determining whether the county shall receive a supplemental distribution); and (B) certified share allocation determination for a qualifying municipality; and (4) prohibit the use funds from the state general fund to make up certain local income tax related shortfalls. Provides a presumption of reasonable cause exception to the penalty for failure to file a return in the case of certain small partnerships. Amends the provisions to conform to the reasonable cause exception applicable to the failure to file penalty available under federal tax procedures (IRS Rev. Proc. 84-35, 1984-1 C.B. 509). Inserts the contents of HB 1080 as printed January 30, 2025 (HB 1080) with the following modifications and additions: (1) Provides for the expiration of the Brown County innkeeper's tax and LaGrange County innkeeper's tax in HB 1080 and modifies provisions specifying the powers of a commission to promote the development and growth of the convention, visitor, and tourism industry in LaGrange County. (2) Amends the expiration date for the Shelbyville food and beverage tax added in HB 1080 from July 1, 2047, to January 1, 2047. (3) Expires the authority for Delaware County to increase its innkeeper's tax rate from 5% to not more than 8% under the uniform innkeeper's tax statute on January 1, 2047. (4) Removes provisions in HB 1080 regarding the town of Ellettsville and instead authorizes the town of Ellettsville to impose a food and beverage tax that is in addition to the Monroe County food and beverage tax. (5) Adds provisions to require local units that impose a food and beverage tax to include, as part of its report to the state board of accounts, a consolidated financial statement for the preceding year. (6) Adds provisions that require the state board of accounts to: (A) determine whether or not local units imposing a food and beverage tax, and other

entities that receive a distribution of food and beverage tax revenue, are in compliance with current reporting requirements and applicable statutory requirements; and (B) submit a report of its findings to the legislative council before October 1, 2025. (7) Adds provisions to prohibit the deposit or transfer of money in an innkeeper's or food and beverage tax fund into any other fund, or deposit or transfer of money from any other fund into an innkeeper's or food and beverage tax fund. (8) Adds the contents of SB 304 (as printed February 12, 2025) which: (A) authorizes the cities of Marion and Richmond to impose a food and beverage tax (but without the language requiring those taxes to be adopted by a certain date); (B) allows the town of Shipshewana to increase its food and beverage tax; and (C) repeals the chapter authorizing the imposition of food and beverage taxes in Wayne County. (9) Adds provisions to authorize the towns of Centerville, Cambridge City, Hagerstown, Fountain City, Greens Fork, Milton, Dublin, and Mount Auburn to impose a food and beverage tax. (10) Add provisions to authorize the cities of New Haven and Madison to impose a food and beverage tax. (11) Adds provisions to authorize Boone County, Parke County, and Switzerland County to impose an innkeeper's tax under separate enabling statutes to: (A) increase the tax rate, in the case of Boone County and Switzerland County; and (B) expand the uses for which innkeeper's tax revenue may be spent, in the case of Parke County. (12) Makes changes to provisions specifying the powers of a commission to promote the development and growth of the convention, visitor, and tourism industry in Boone County, Parke County, and Switzerland County. (13) Repeals the provision that excludes transactions that occur at a historical hotel from the Orange County food and beverage tax and amends provisions that apply to the uses of the tax revenue. Provides for a reduction of the percentage of gross revenue that may be paid to a unit of local government by a holder of a cable franchise. Amends operations fund property tax levy distribution provisions for eligible charter schools. Allows a county fiscal body to make loans of money for not more than 10 years (rather than five years under current law) and issue notes for the purpose of refunding those loans. Provides for the establishment of a new allocation area over an existing allocation area if the fiscal body that established each unit's redevelopment commission enters into an interlocal agreement. Specifies the required contents of the interlocal agreement. Provides for the allocation of incremental property tax revenues in the case of a new allocation area established over an existing allocation area that issues bonds or enters into a lease payable by allocated incremental property taxes. Amends the professional sports development area statutes to authorize a qualified city to establish a sports and convention development area as a tax area in which covered taxes are captured for use in the tax area. Defines a "qualified city" as a city located in a county that contains at least four cities each with a population greater than 40,000, as determined by the most recent federal decennial census but excludes a city that has established a tax area before January 1, 2026. Provides that the maximum amount of covered taxes that may be captured in the tax area established by a qualified city is \$2,000,000 per year. Specifies the uses of the captured tax revenue. Prohibits a qualified city from establishing more than one tax area. Provides that the tax area terminates not later than June 30, 2058, and makes conforming changes. Specifies that an agreement entered into for the lease of public facilities owned or developed by the redevelopment commission and the unit in the certified technology park to a nonprofit corporation may not be below market rate.

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- 1 Delete the title and insert the following:
 - 2 A BILL FOR AN ACT to amend the Indiana Code concerning state
 - 3 and local administration.
 - 4 Replace the effective dates in SECTIONS 10 through 11 with
 - 5 "[EFFECTIVE JANUARY 1, 2026]".
 - 6 Page 1, line 11, after "sale" insert ",".
 - 7 Page 1, line 11, strike "after June 30, 2018, and".
 - 8 Page 1, line 12, strike "before July 1,".
 - 9 Page 1, line 12, delete "2027,".

- 1 Page 2, line 21, after "sale" insert ",".
- 2 Page 2, line 21, strike "after June 30, 2018, and".
- 3 Page 2, line 22, strike "before July 1,".
- 4 Page 2, line 22, delete "2027,".
- 5 Page 3, line 5, delete "This subsection applies to a contract entered
- 6 into before".
- 7 Page 3, line 6, delete "January 1, 2026.".
- 8 Page 3, line 28, delete "This subsection applies to a contract entered
- 9 into before".
- 10 Page 3, line 29, delete "January 1, 2026.".
- 11 Page 4, delete lines 15 through 33.
- 12 Page 7, between lines 32 and 33, begin a new paragraph and insert:
- 13 "SECTION 10. IC 6-1.1-8-24.5, AS ADDED BY P.L.191-2021,
- 14 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 15 JANUARY 1, 2026]: Sec. 24.5. The department of local government
- 16 finance shall annually determine and release a solar land base rate for
- 17 the north region, the central region, and the south region of the state as
- 18 follows:
- 19 (1) For each region, the department shall determine the median
- 20 true tax value per acre of all land in the region classified under the
- 21 utility property class codes of the department of local government
- 22 finance for the immediately preceding assessment date. **For**
- 23 **purposes of these determinations, the department shall**
- 24 **exclude any land classified under the department's utility**
- 25 **property class codes that is assessed using the agricultural**
- 26 **base rate for the immediately preceding assessment date.**
- 27 (2) The department shall release the department's annual
- 28 determination of the solar land base rates on or before December
- 29 1 of each year.".
- 30 Page 11, delete lines 40 through 42, begin a new paragraph and
- 31 insert:
- 32 "(p) **Property used by** a for-profit provider of early childhood
- 33 education services to children who are ~~at least four (4)~~ but less than six
- 34 (6) years of age on the annual assessment date may receive the
- 35 exemption provided by this section for property used for educational
- 36 purposes only if all the requirements of section 46 of this chapter are
- 37 satisfied. ~~A for-profit provider of early childhood education services~~
- 38 ~~that provides the services only to children younger than four (4) years~~
- 39 ~~of age may not receive the exemption provided by this section for~~
- 40 ~~property used for educational purposes."~~

- 1 Page 12, delete lines 1 through 6.
- 2 Page 12, line 9, after "entity" insert "**that charges an entry fee of**
3 **not more than five hundred thousand dollars (\$500,000)**".
- 4 Page 12, line 13, delete "or".
- 5 Page 12, line 15, after "IC 16-28" delete "." and insert "; **or**
6 **(4) licensed under IC 31-27 and designated as a qualified**
7 **residential treatment provider that provides services under a**
8 **contract with the department of child services.**".
- 9 Page 12, line 41, after "IC 16-18-2-331.9," insert "**a qualified**
10 **residential treatment provider listed in section 16(q)(4) of this**
11 **chapter,**".
- 12 Page 13, between lines 15 and 16, begin a new paragraph and insert:
13 "SECTION 16. IC 6-1.1-10-46, AS AMENDED BY P.L.130-2018,
14 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15 JANUARY 1, 2026]: Sec. 46. ~~(a)~~ Tangible property owned, occupied,
16 or used by a for-profit provider of early childhood education services
17 to children who are **at least four (4) but** less than six (6) years of age is
18 exempt from property taxation under section 16 of this chapter only if
19 all the following requirements are satisfied:
- 20 ~~(1) The primary purpose of the provider is educational.~~
21 ~~(2) (1) The provider, or a parent company, subsidiary, or~~
22 ~~affiliate company of the provider, is the property owner. and~~
23 ~~(2) The provider also~~ predominantly occupies and uses the
24 tangible property for providing early childhood education services
25 to children who are **at least four (4) but** less than six (6) years of
26 age.
- 27 (3) The provider meets the standards of quality recognized by a
28 Level 3 or Level 4 Paths to QUALITY program rating under
29 IC 12-17.2-2-14.2 or has a comparable rating from a nationally
30 recognized accrediting body.
- 31 **(4) The provider offers age appropriate curriculum for all**
32 **children who are less than six (6) years of age, including**
33 **infants, who attend the child care facility. The curriculum**
34 **offered must include reading to the children.**
- 35 **However, the exemption provided by this section does not apply to**
36 **tangible property that has been granted a homestead standard**
37 **deduction under IC 6-1.1-12-37.**
- 38 If the property owner provides early childhood education services to
39 children who are **at least four (4) but** less than six (6) years of age and
40 to children younger than four (4) years of age, the amount of the

1 exemption must be on that part of the assessment of the property that
 2 bears the same proportion to the total assessment of the property as the
 3 percentage of the property owner's enrollment count of children who
 4 are at least four (4) but less than six (6) years of age compared to the
 5 property owner's total enrollment count of children of all ages.

6 (b) For purposes of this section, the annual assessment date or, if the
 7 annual assessment date is not a business day for the property owner, the
 8 business day closest to the annual assessment date, must be used for the
 9 enrollment count under this section. However, a property owner that
 10 believes that the enrollment count on this date for a particular year does
 11 not accurately represent the property owner's normal enrollment count
 12 for that year may appeal to the county assessor for a change in the date
 13 to be used under this section for that year. The appeal must be filed on
 14 or before the deadline for filing an exemption under section 16 of this
 15 chapter. If the county assessor finds that the property owner's appeal
 16 substantiates that the property owner's normal enrollment count is not
 17 accurately represented by using the required date, the assessor shall
 18 establish an alternate date to be used for that year that represents the
 19 property owner's normal enrollment count for that year.

20 SECTION 17. IC 6-1.1-10-51 IS ADDED TO THE INDIANA
 21 CODE AS A NEW SECTION TO READ AS FOLLOWS
 22 [EFFECTIVE JANUARY 1, 2026]: Sec. 51. (a) As used in this
 23 section, "child care" has the meaning set forth in IC 12-7-2-28.2.

24 (b) As used in this section, "early learning advisory committee"
 25 refers to the early learning advisory committee established by
 26 IC 12-17.2-3.8-5.

27 (c) As used in this section, "employer" means any person,
 28 corporation, limited liability company, partnership, or other entity
 29 with employees employed at a physical location in Indiana. The
 30 term includes a pass through entity. However, the term does not
 31 include an employer who is in the business of operating a child care
 32 facility.

33 (d) As used in this section, "office" refers to the office of the
 34 secretary of family and social services established by IC 12-8-1.5-1.

35 (e) The part of the gross assessed value of tangible property that
 36 is attributable to tangible property owned and used by an
 37 employer, or a parent company, subsidiary, or affiliate company
 38 of an employer, to provide child care for children of the employer's
 39 employees and children of the employees of another business in
 40 accordance with an agreement entered into under subsection (g) is

- 1 exempt from property taxation if the following conditions are met:
 2 (1) The child care is provided in a facility located on the
 3 employer's property.
 4 (2) Subject to subsection (g), the child care is provided only
 5 for children of the employer's employees.
 6 (3) The child care facility is licensed by the division of family
 7 resources under IC 12-17.2.
 8 (4) The part of the employer's property used to provide child
 9 care meets standards established by the office and the early
 10 learning advisory committee for the number of children to be
 11 served by the child care facility.

12 (f) The child care facility may be operated by the employer or
 13 under a contract described in Section 45F(c)(1)(A)(iii) of the
 14 Internal Revenue Code to provide child care services to the
 15 employer's employees.

16 (g) An employer may provide child care in a facility described
 17 in subsection (e)(1) for the children of the employees of another
 18 business if the employer and the other business enter into an
 19 agreement that outlines the terms under which the child care is to
 20 be provided to the children of the employees of the other business.

21 SECTION 19. IC 6-1.1-15-3, AS AMENDED BY P.L.154-2020,
 22 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 23 JULY 1, 2025]: Sec. 3. (a) A taxpayer may obtain a review by the
 24 Indiana board of:

- 25 (1) a county board's action with respect to a claim under section
 26 1.1 of this chapter; or
 27 (2) a denial by the county auditor, the county assessor, or the
 28 county treasurer of a claim for refund under IC 6-1.1-9-10(c)(2)
 29 that is appealed to the Indiana board as authorized in
 30 IC 6-1.1-26-2.1(d)(2).

31 (b) The county assessor is the party to a review under subsection
 32 (a)(1) to defend the determination of the county board. The county
 33 auditor may appear as an additional party to the review if the
 34 determination concerns a matter that is in the discretion of the county
 35 auditor. At the time the notice of that determination is given to the
 36 taxpayer, the taxpayer shall also be informed in writing of:

- 37 (1) the taxpayer's opportunity for review under subsection (a)(1);
 38 and
 39 (2) the procedures the taxpayer must follow in order to obtain
 40 review under this section.

1 (c) A county assessor who dissents from the determination of the
 2 county board may obtain a review by the Indiana board. A county
 3 auditor who dissents from the determination of the county board
 4 concerning a matter that is in the discretion of the county auditor may
 5 obtain a review by the Indiana board.

6 (d) In order to obtain a review by the Indiana board under
 7 subsection (a)(1), the party must, not later than forty-five (45) days
 8 after the date of the notice given to the party or parties of the
 9 determination of the county board:

10 (1) file a petition for review with the Indiana board; and

11 (2) ~~mail serve~~ **mail serve** a copy of the petition ~~to~~ **on** the other party.

12 (e) The Indiana board shall prescribe the form of the petition for
 13 review under this chapter. The Indiana board shall issue instructions for
 14 completion of the form. The form and the instructions must be clear,
 15 simple, and understandable to the average individual. A petition for
 16 review of such a determination must be made on the form prescribed
 17 by the Indiana board. The form must require the petitioner to specify
 18 the reasons why the petitioner believes that the determination by the
 19 county board is erroneous.

20 (f) If the action for which a taxpayer seeks review under this section
 21 is the assessment of tangible property, the taxpayer is not required to
 22 have an appraisal of the property in order to do the following:

23 (1) Initiate the review.

24 (2) Prosecute the review.

25 (g) If an owner petitions the Indiana board under IC 6-1.1-11-7(d),
 26 the Indiana board is authorized to approve or disapprove an exemption
 27 application:

28 (1) previously submitted to a county board under IC 6-1.1-11-6;

29 and

30 (2) that is not approved or disapproved by the county board within
 31 one hundred eighty (180) days after the owner filed the
 32 application for exemption under IC 6-1.1-11.

33 The county assessor is a party to a petition to the Indiana board under
 34 IC 6-1.1-11-7(d).

35 (h) This subsection applies only to the review by the Indiana board
 36 of a denial of a refund claim described in subsection (a)(2). The county
 37 assessor is the party to a review under subsection (a)(2) to defend the
 38 denial of the refund under IC 6-1.1-26-2.1. In order to obtain a review
 39 by the Indiana board under subsection (a)(2), the taxpayer must, within
 40 forty-five (45) days of the notice of denial under IC 6-1.1-26-2.1(d):

1 (1) file a petition for review with the Indiana board; and

2 (2) ~~mail serve~~ a copy of the petition ~~to~~ **on** the county auditor.

3 SECTION 20. IC 6-1.1-15-4, AS AMENDED BY P.L.156-2020,
4 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2025]: Sec. 4. (a) After receiving a petition for review which
6 is filed under section 3 of this chapter, the Indiana board shall conduct
7 a hearing at its earliest opportunity. The Indiana board may correct any
8 errors related to a claim under section 1.1 of this chapter that is within
9 the jurisdiction of the Indiana board under IC 6-1.5-4-1.

10 (b) If the Indiana board conducts a site inspection of the property as
11 part of its review of the petition, the Indiana board shall give notice to
12 all parties of the date and time of the site inspection. The Indiana board
13 is not required to assess the property in question. The Indiana board
14 shall give notice of the date fixed for the hearing, by mail, to the parties
15 or a party's representative. The Indiana board shall give these notices
16 at least thirty (30) days before the day fixed for the hearing unless the
17 parties agree to a shorter period. With respect to a petition for review
18 filed by a county assessor, the county board that made the
19 determination under review under this section may file an amicus
20 curiae brief in the review proceeding under this section. The expenses
21 incurred by the county board in filing the amicus curiae brief shall be
22 paid from the property reassessment fund under IC 6-1.1-4-27.5 of the
23 county in which the property is located. The executive of a taxing unit
24 may file an amicus curiae brief in the review proceeding under this
25 section if the property that is the subject of the appeal is subject to
26 assessment by that taxing unit.

27 (c) If a petition for review does not comply with the Indiana board's
28 instructions for completing the form prescribed under section 3 of this
29 chapter, the Indiana board shall ~~return the petition to the petitioner and~~
30 ~~include~~ **serve** a notice describing the defect in the petition. The
31 petitioner then has thirty (30) days from the date on the notice to cure
32 the defect and file a corrected petition. The Indiana board shall deny a
33 corrected petition for review if it does not substantially comply with the
34 Indiana board's instructions for completing the form prescribed under
35 section 3 of this chapter.

36 (d) After the hearing, the Indiana board shall give the parties and
37 any entity that filed an amicus curiae brief, or their representatives:

38 (1) notice ~~by mail~~, of its final determination; and

39 (2) for parties entitled to appeal the final determination, notice of
40 the procedures they must follow in order to obtain court review

1 under section 5 of this chapter.

2 (e) The Indiana board shall conduct a hearing not later than one (1)
3 year after a petition in proper form is filed with the Indiana board.

4 (f) The Indiana board shall issue a determination not later than the
5 later of:

6 (1) ninety (90) days after the hearing; or

7 (2) the date set in an extension order issued by the Indiana board.

8 The board may not extend the date by more than one hundred
9 eighty (180) days.

10 (g) The time periods described in subsections (e) and (f) do not
11 include any period of time that is attributable to a party's:

12 (1) request for a continuance, stay, extension, or summary
13 disposition;

14 (2) consent to a case management order, stipulated record, or
15 proposed hearing date;

16 (3) failure to comply with the board's orders or rules; or

17 (4) waiver of a deadline.

18 (h) If the Indiana board fails to take action required under
19 subsection (e) or (f), the entity that initiated the petition may:

20 (1) take no action and wait for the Indiana board to hear the
21 matter and issue a final determination; or

22 (2) petition for judicial review under section 5 of this chapter.

23 (i) This subsection applies when the board has not held a hearing.

24 A person may not seek judicial review under subsection (h)(2) until:

25 (1) the person requests a hearing in writing; and

26 (2) sixty (60) days have passed after the person requests a hearing
27 under subdivision (1) and the matter has not been heard or
28 otherwise extended under subsection (g).

29 (j) A final determination must include separately stated findings of
30 fact for all aspects of the determination. Findings of ultimate fact must
31 be accompanied by a concise statement of the underlying basic facts of
32 record to support the findings. Findings must be based exclusively
33 upon the evidence on the record in the proceeding and on matters
34 officially noticed in the proceeding. Findings must be based upon a
35 preponderance of the evidence.

36 (k) The Indiana board may limit the scope of the appeal to the issues
37 raised in the petition and the evaluation of the evidence presented to
38 the county board in support of those issues only if all parties
39 participating in the hearing required under subsection (a) agree to the
40 limitation. A party participating in the hearing required under

1 subsection (a) is entitled to introduce evidence that is otherwise proper
 2 and admissible without regard to whether that evidence has previously
 3 been introduced at a hearing before the county board.

4 (l) The Indiana board may require the parties to the appeal:

5 (1) to file not more than five (5) business days before the date of
 6 the hearing required under subsection (a) documentary evidence
 7 or summaries of statements of testimonial evidence; and

8 (2) to file not more than fifteen (15) business days before the date
 9 of the hearing required under subsection (a) lists of witnesses and
 10 exhibits to be introduced at the hearing.

11 (m) A party to a proceeding before the Indiana board shall provide
 12 to all other parties to the proceeding the information described in
 13 subsection (l) if the other party requests the information in writing at
 14 least ten (10) days before the deadline for filing of the information
 15 under subsection (l).

16 (n) The Indiana board may base its final determination on a
 17 stipulation between the respondent and the petitioner. If the final
 18 determination is based on a stipulated assessed valuation of tangible
 19 property, the Indiana board may order the placement of a notation on
 20 the permanent assessment record of the tangible property that the
 21 assessed valuation was determined by stipulation. The Indiana board
 22 may:

23 (1) order that a final determination under this subsection has no
 24 precedential value; or

25 (2) specify a limited precedential value of a final determination
 26 under this subsection.

27 (o) If a party to a proceeding, or a party's authorized representative,
 28 elects to receive any notice under this section ~~by electronic mail;~~
 29 **electronically**, the notice is considered effective in the same manner
 30 as if the notice had been sent by United States mail, with postage
 31 prepaid, to the party's or representative's mailing address of record.

32 (p) At a hearing under this section, the Indiana board shall admit
 33 into evidence an appraisal report, prepared by an appraiser, unless the
 34 appraisal report is ruled inadmissible on grounds besides a hearsay
 35 objection. This exception to the hearsay rule shall not be construed to
 36 limit the discretion of the Indiana board, as trier of fact, to review the
 37 probative value of an appraisal report."

38 Page 14, line 28, reset in roman "related to the provision of fire
 39 services or".

40 Page 14, line 29, reset in roman "emergency medical services".

- 1 Page 14, line 30, reset in roman "IC 5-14-3.8-3.5(d)".
- 2 Page 14, line 30, delete "IC 5-14-3.8-3.5".
- 3 Page 19, between lines 41 and 42, begin a new paragraph and insert:
- 4 "SECTION 1. IC 6-1.1-18.5-31 IS ADDED TO THE INDIANA
- 5 CODE AS A NEW SECTION TO READ AS FOLLOWS
- 6 [EFFECTIVE UPON PASSAGE]: **Sec. 31. (a) This section applies**
- 7 **only to counties that contain at least four (4) municipalities each**
- 8 **with a population greater than forty thousand (40,000), as**
- 9 **determined by the most recent federal decennial census.**
- 10 (b) As used in this section, "maximum levy to assessed value
- 11 comparison" refers to the maximum property tax levy to property
- 12 assessed value comparison determined under subsection (e).
- 13 (c) As used in this section, "municipality" means a city or town.
- 14 (d) As used in this section, "qualifying municipality" means a
- 15 municipality that meets the condition set forth in subsection (f).
- 16 (e) The department of local government finance shall, before
- 17 August 1, determine a maximum property tax levy to property
- 18 assessed value comparison for all municipalities statewide using the
- 19 following formula:
- 20 **STEP ONE: For each municipality, determine the**
- 21 **municipality's maximum permissible ad valorem property tax**
- 22 **levy for taxes first due and payable in 2024.**
- 23 **STEP TWO: For each municipality, determine the total**
- 24 **property assessed value of the municipality, as certified by the**
- 25 **county auditor, for taxes first due and payable in 2024.**
- 26 **STEP THREE: For each municipality, determine the quotient**
- 27 **of:**
- 28 (A) STEP ONE; divided by
- 29 (B) STEP TWO;
- 30 expressed as a percentage.
- 31 (f) This section applies only to a municipality in which for taxes
- 32 first due and payable in 2025, the municipality has a maximum
- 33 levy to assessed value comparison that is in the lowest twentieth
- 34 percentile of municipalities under STEP THREE of subsection (e)
- 35 when compared to all municipalities statewide.
- 36 (g) If this section applies, the executive of a qualified
- 37 municipality may, not later than July 1, 2025, and after receiving
- 38 approval by the legislative body, submit a petition to the
- 39 department of local government finance to increase the maximum
- 40 permissible ad valorem property tax levy of a qualified

1 municipality under this subsection. If a petition is submitted under
 2 this subsection, the department of local government finance shall
 3 increase the maximum permissible ad valorem property tax levy
 4 of the qualifying municipality for property taxes first due and
 5 payable in 2025 to include all debt service levies of the qualifying
 6 municipality for property taxes first due and payable in 2025.

7 (h) An adjustment under this section is a one (1) time and
 8 permanent increase. The qualifying municipality's ad valorem
 9 property tax levy for property taxes first due and payable in 2025,
 10 as adjusted under this section, shall be used in the determination
 11 of the qualifying municipality's maximum permissible ad valorem
 12 property tax levy under this chapter for property taxes first due
 13 and payable in 2026 and thereafter.

14 (i) Notwithstanding STEP ONE of section 3(a) of this chapter,
 15 for purposes of determining a qualified municipality's maximum
 16 permissible ad valorem property tax levy for property taxes first
 17 due and payable in 2026, the amount determined in STEP ONE of
 18 section 3(a) of this chapter shall be the result determined in STEP
 19 TWO of the following calculation:

20 STEP ONE: Determine a qualified municipality's maximum
 21 permissible ad valorem property tax levy for property taxes
 22 first due and payable in 2025 without regard to the
 23 adjustment under this section.

24 STEP TWO: Determine the sum of:

25 (A) STEP ONE; plus

26 (B) the amount of the adjustment under this section.

27 This calculation only applies to determining a qualified
 28 municipality's maximum ad valorem property tax levy for
 29 property taxes first due and payable in 2026 and not to a
 30 determination for any other tax year.

31 (j) This section expires June 30, 2030."

32 Page 31, between lines 21 and 22, begin a new paragraph and insert:

33 "SECTION 1. IC 6-1.1-30-18, AS ADDED BY P.L.236-2023,
 34 SECTION 49, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2025]: Sec. 18. (a) Before March 1, 2024, and before March
 36 1 of every year thereafter, each local unit that imposes a food and
 37 beverage tax under IC 6-9 shall provide a report to the state board of
 38 accounts that includes:

39 (1) a consolidated financial statement that at a minimum
 40 contains total collections, total expenditures, the beginning

1 **year fund balance, and the end of year fund balance;**

2 ~~(1)~~ **(2)** every expenditure of funds by the local unit;

3 ~~(2)~~ **(3)** each local governmental entity, or instrumentality of a
4 local governmental entity, that received a distribution; and

5 ~~(3)~~ **(4)** every expenditure of funds by each local governmental
6 entity described in subdivision ~~(2)~~; **(3)**;

7 from amounts received from the food and beverage tax imposed by the
8 local unit during the previous calendar year.

9 (b) The report required under subsection (a) must include for each
10 check, expenditure, distribution, or payment:

11 (1) the date and amount of the check, expenditure, distribution, or
12 payment;

13 (2) the payee or recipient;

14 (3) the specific purpose, including whether the check,
15 expenditure, distribution, or payment was for an employee salary
16 or a capital project; ~~and~~

17 (4) if applicable, a description of the project for which the check,
18 expenditure, distribution, or payment was made; **and**

19 **(5) a consolidated financial statement for the previous**
20 **calendar year that at a minimum contains total collections,**
21 **total expenditures, the beginning year fund balance, and the**
22 **end of year fund balance.**

23 (c) The report required under subsection (a) must be in a format and
24 on a form prescribed by the state board of accounts.

25 (d) The state board of accounts shall post a report received under
26 subsection (a) on the department of local government finance's
27 computer gateway.

28 (e) The requirements under subsection (a) do not apply to taxes
29 collected under:

30 (1) IC 6-9-12 that are distributed to the capital improvement
31 board of managers created by IC 36-10-9-3;

32 (2) IC 6-9-35 that are distributed to the capital improvement
33 board of managers created by IC 36-10-9-3; and

34 (3) IC 6-9-33 that are distributed to the capital improvement
35 board of managers created by IC 36-10-8.

36 SECTION 2. IC 6-1.1-30-18.5 IS ADDED TO THE INDIANA
37 CODE AS A **NEW SECTION TO READ AS FOLLOWS**
38 [EFFECTIVE UPON PASSAGE]: **Sec. 18.5. (a) The state board of**
39 **accounts shall, for each local unit that imposes a food and beverage**
40 **tax under IC 6-9 and is subject to the reporting requirement in**

- 1 **section 18(a) of this chapter, determine the following:**
- 2 **(1) Whether or not the local unit has provided a report to the**
- 3 **state board of accounts as required under section 18(a) of this**
- 4 **chapter before March 1, 2025.**
- 5 **(2) Whether or not:**
- 6 **(A) the local unit; and**
- 7 **(B) each local governmental entity, or instrumentality of a**
- 8 **local governmental entity, that receives a distribution of**
- 9 **food and beverage tax revenue;**
- 10 **is or has been making expenditures of the food and beverage**
- 11 **tax revenue in compliance with the applicable statutory**
- 12 **requirements under IC 6-9 and according to the report**
- 13 **submitted under section 18(a) of this chapter, if a report has**
- 14 **been submitted.**
- 15 **(b) If the state board of accounts concludes that a local unit has**
- 16 **not provided a report as required under section 18(a) of this**
- 17 **chapter, the state board of accounts shall make a finding of**
- 18 **noncompliance by the local unit based on that fact.**
- 19 **(c) If the state board of accounts concludes that a local unit,**
- 20 **local governmental entity, or instrumentality of a local**
- 21 **governmental entity has not complied with the applicable statutory**
- 22 **requirements under IC 6-9 for the expenditure of the food and**
- 23 **beverage tax revenue or has failed to make the expenditures**
- 24 **contained in the report under section 18(a) of this chapter, the state**
- 25 **board of accounts shall make a finding of noncompliance by the**
- 26 **local unit, local governmental entity, or instrumentality of a local**
- 27 **governmental entity (as applicable), based on that fact.**
- 28 **(d) The state board of accounts shall compile and submit a**
- 29 **report containing all of its conclusions and findings under this**
- 30 **section to the legislative council, in an electronic format under**
- 31 **IC 5-14-6, before October 1, 2025.**
- 32 **SECTION 32. IC 6-1.1-37-10, AS AMENDED BY P.L.95-2021,**
- 33 **SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE**
- 34 **JULY 1, 2025]: Sec. 10. (a) If property taxes due and payable are not**
- 35 **completely paid on or before the due date, a penalty shall be added to**
- 36 **the unpaid portion in the year of the initial delinquency. The penalty is**
- 37 **equal to an amount determined as follows:**
- 38 **(1) If:**
- 39 **(A) subject to subsection (g), the real property taxes due and**
- 40 **payable are completely paid on or before the date thirty (30)**

- 1 days after the due date; and
- 2 (B) the taxpayer is not liable for:
- 3 (i) delinquent property taxes first due and payable in a
- 4 previous tax payment for the same parcel; or
- 5 (ii) a penalty that is owed from a previous tax payment for
- 6 the same parcel;
- 7 the amount of the penalty is equal to five percent (5%) of the
- 8 amount of delinquent taxes.
- 9 (2) If:
- 10 (A) subject to subsection (g), personal property taxes due and
- 11 payable are not completely paid on or before the date thirty
- 12 (30) days after the due date; and
- 13 (B) the taxpayer is not liable for:
- 14 (i) delinquent property taxes first due and payable in a
- 15 previous tax payment for a personal property tax return for
- 16 property in the same taxing district; or
- 17 (ii) a penalty that is owed from a previous tax payment;
- 18 the amount of the penalty is equal to five percent (5%) of the
- 19 amount of delinquent taxes.
- 20 (3) If subdivision (1) or (2) does not apply, the amount of the
- 21 penalty is equal to ten percent (10%) of the amount due and
- 22 payable as of the tax date.
- 23 A payment received under this subsection shall be applied first to the
- 24 delinquent tax amount and then to any associated penalties.
- 25 (b) With respect to property taxes due in two (2) equal installments
- 26 under IC 6-1.1-22-9(a), on the day immediately following the due dates
- 27 of the first and second installments in each year following the year of
- 28 the initial delinquency, an additional penalty equal to ten percent (10%)
- 29 of any taxes remaining unpaid shall be added. With respect to property
- 30 taxes due in installments under IC 6-1.1-22-9.5, an additional penalty
- 31 equal to ten percent (10%) of any taxes remaining unpaid shall be
- 32 added on the day immediately following each date that succeeds the
- 33 last installment due date by:
- 34 (1) six (6) months; or
- 35 (2) a multiple of six (6) months.
- 36 (c) The penalties under subsection (b) are imposed only on the
- 37 principal amount of the delinquent taxes.
- 38 (d) If the department of local government finance determines that
- 39 an emergency has occurred which precludes the mailing of the tax
- 40 statement in any county at the time set forth in IC 6-1.1-22-8.1, the

1 department shall establish by order a new date on which the installment
2 of taxes in that county is due and no installment is delinquent if paid by
3 the date so established.

4 (e) If any due date falls on a Saturday, a Sunday, a national legal
5 holiday recognized by the federal government, or a statewide holiday,
6 the act that must be performed by that date is timely if performed by
7 the next succeeding day that is not a Saturday, a Sunday, or one (1) of
8 those holidays.

9 (f) Subject to subsections (h) and (i), a payment to the county
10 treasurer is considered to have been paid by the due date if the payment
11 is:

12 (1) received on or before the due date by the county treasurer or
13 a collecting agent appointed by the county treasurer;

14 (2) deposited in United States first class mail:

15 (A) properly addressed to the principal office of the county
16 treasurer;

17 (B) with sufficient postage; and

18 (C) postmarked by the United States Postal Service as mailed
19 on or before the due date;

20 (3) deposited with a nationally recognized express parcel carrier
21 and is:

22 (A) properly addressed to the principal office of the county
23 treasurer; and

24 (B) verified by the express parcel carrier as:

25 (i) paid in full for final delivery; and

26 (ii) received by the express parcel carrier on or before the
27 due date;

28 (4) deposited to be mailed through United States registered mail,
29 United States certified mail, or United States certificate of
30 mailing:

31 (A) properly addressed to the principal office of the county
32 treasurer;

33 (B) with sufficient postage; and

34 (C) with a date of registration, certification, or certificate, as
35 evidenced by any record authenticated by the United States
36 Postal Service, on or before the due date;

37 (5) deposited in United States first class mail:

38 (A) properly addressed to the principal office of the county
39 treasurer;

40 (B) with sufficient metered postage from a meter postage

- 1 provider approved by the United States Postal Service; and
 2 (C) with a postage meter stamp affixed to the envelope that
 3 must bear the actual date the postage meter stamp was affixed
 4 to the envelope, which must be on or before the due date;
 5 and the payment is received by the county treasurer not later than
 6 five (5) business days after the due date; ~~or~~
 7 (6) made by an electronic funds transfer and the taxpayer's bank
 8 account is charged on or before the due date; **or**
 9 **(7) made by a check processing company without:**
 10 **(A) a postmark; or**
 11 **(B) another method of verification;**
 12 **allowed under subdivisions (1) through (6) but for which the**
 13 **taxpayer provides the county treasurer with reasonable**
 14 **evidence that the payment was made for the taxpayer on or**
 15 **before the due date.**

16 **For purposes of subdivision (7), reasonable evidence includes a**
 17 **statement from a ledger of payments maintained by the check**
 18 **processing company showing the date the payment was made for**
 19 **the taxpayer.**

20 (g) As used in this subsection, "initial penalty period" means the
 21 period after the due date and not later than thirty (30) days after the due
 22 date. A person who makes a payment within the initial penalty period
 23 is subject to a penalty equal to five percent (5%) of the amount of the
 24 delinquent taxes as provided in subsection (a)(1) or (a)(2). A payment
 25 to the county treasurer is considered to have been paid within the initial
 26 penalty period and subject to the five percent (5%) penalty if the
 27 payment is:

- 28 (1) received within the penalty period by the county treasurer or
 29 a collecting agent appointed by the county treasurer;
 30 (2) deposited in United States first class mail:
 31 (A) properly addressed to the principal office of the county
 32 treasurer;
 33 (B) with sufficient postage; and
 34 (C) postmarked by the United States Postal Service as mailed
 35 on or before the thirtieth day after the due date;
 36 (3) deposited with a nationally recognized express parcel carrier
 37 and is:
 38 (A) properly addressed to the principal office of the county
 39 treasurer; and
 40 (B) verified by the express parcel carrier as:

- 1 (i) paid in full for final delivery; and
 2 (ii) received by the express parcel carrier on or before the
 3 thirtieth day after the due date;
- 4 (4) deposited to be mailed through United States registered mail,
 5 United States certified mail, or United States certificate of
 6 mailing:
- 7 (A) properly addressed to the principal office of the county
 8 treasurer;
- 9 (B) with sufficient postage; and
- 10 (C) with a date of registration, certification, or certificate, as
 11 evidenced by any record authenticated by the United States
 12 Postal Service, on or before the thirtieth day after the due date;
- 13 or
- 14 (5) deposited in United States first class mail:
- 15 (A) properly addressed to the principal office of the county
 16 treasurer;
- 17 (B) with sufficient metered postage from a meter postage
 18 provider approved by the United States Postal Service; and
- 19 (C) with a postage meter stamp affixed to the envelope that
 20 must bear the actual date the postage meter stamp was affixed
 21 to the envelope, which must be on or before the thirtieth day
 22 after the due date;
- 23 and the payment is received by the county treasurer not later than
 24 five (5) business days after the thirtieth day after the due date.
- 25 (h) As used in this subsection, "initial penalty period" has the
 26 meaning set forth in subsection (g). If a payment is mailed through the
 27 United States mail and is physically received after the due date or after
 28 the initial penalty period without a legible correct postmark, the person
 29 who mailed the payment is considered to have made the payment:
- 30 (1) on or before the due date if the person can show by reasonable
 31 evidence that the payment was deposited in the United States mail
 32 on or before the due date; or
- 33 (2) within the initial penalty period, if the person can show by
 34 reasonable evidence that the payment was deposited in the United
 35 States mail on or before the thirtieth day after the due date.
- 36 (i) As used in this subsection, "initial penalty period" has the
 37 meaning set forth in subsection (g). This section applies if a payment
 38 is sent via the United States mail or a nationally recognized express
 39 parcel carrier but is not received by the designated recipient, the person
 40 who sent the payment is considered to have made the payment:

- 1 (1) on or before the due date if the person:
- 2 (A) can show by reasonable evidence that the payment was
- 3 deposited in the United States mail, or with the express parcel
- 4 carrier, on or before the due date; and
- 5 (B) makes a duplicate payment within thirty (30) days after the
- 6 date the person is notified that the payment was not received;
- 7 or
- 8 (2) within the initial penalty period, if the person:
- 9 (A) can show by reasonable evidence that the payment was
- 10 deposited in the United States mail, or with the express parcel
- 11 carrier, on or before the thirtieth day after the due date; and
- 12 (B) makes a duplicate payment within thirty (30) days after the
- 13 date the person is notified that the payment was not received.
- 14 SECTION 32. IC 6-1.5-5-2, AS AMENDED BY P.L.146-2008,
- 15 SECTION 308, IS AMENDED TO READ AS FOLLOWS
- 16 [EFFECTIVE JULY 1, 2025]: Sec. 2. (a) After receiving a petition for
- 17 review that is filed under a statute listed in section 1(a) of this chapter,
- 18 the Indiana board shall, at its earliest opportunity:
- 19 (1) conduct a hearing; or
- 20 (2) cause a hearing to be conducted by an administrative law
- 21 judge.
- 22 The Indiana board may determine to conduct the hearing under
- 23 subdivision (1) on its own motion or on request of a party to the appeal.
- 24 (b) In its resolution of a petition, the Indiana board may correct any
- 25 errors that may have been made and adjust the assessment in
- 26 accordance with the correction.
- 27 (c) The Indiana board shall give notice of the date fixed for the
- 28 hearing ~~by mail~~ to:
- 29 (1) the taxpayer;
- 30 (2) the department of local government finance; and
- 31 (3) the appropriate:
- 32 (A) township assessor (if any);
- 33 (B) county assessor; and
- 34 (C) county auditor.
- 35 (d) With respect to an appeal of the assessment of real property or
- 36 personal property filed after June 30, 2005, the notices required under
- 37 subsection (c) must include the following:
- 38 (1) The action of the department of local government finance with
- 39 respect to the appealed items.
- 40 (2) A statement that a taxing unit receiving the notice from the

1 county auditor under subsection (e) may:

2 (A) attend the hearing;

3 (B) offer testimony; and

4 (C) file an amicus curiae brief in the proceeding.

5 (e) If, after receiving notice of a hearing under subsection (c), the
6 county auditor determines that the assessed value of the appealed items
7 constitutes at least one percent (1%) of the total gross certified assessed
8 value of a particular taxing unit for the assessment date immediately
9 preceding the assessment date for which the appeal was filed, the
10 county auditor shall send a copy of the notice to the affected taxing
11 unit. A taxing unit that receives a notice from the county auditor under
12 this subsection is not a party to the appeal. Failure of the county auditor
13 to send a copy of the notice to the affected taxing unit does not affect
14 the validity of the appeal or delay the appeal.

15 (f) The Indiana board shall give the notices required under
16 subsection (c) at least thirty (30) days before the day fixed for the
17 hearing.

18 SECTION 33. IC 6-1.5-5-5, AS AMENDED BY P.L.146-2008,
19 SECTION 309, IS AMENDED TO READ AS FOLLOWS
20 [EFFECTIVE JULY 1, 2025]: Sec. 5. After the hearing, the Indiana
21 board shall give the petitioner, the township assessor (if any), the
22 county assessor, the county auditor, and the department of local
23 government finance:

24 (1) notice ~~by mail~~, of its final determination, findings of fact, and
25 conclusions of law; and

26 (2) notice of the procedures the petitioner or the department of
27 local government finance must follow in order to obtain court
28 review of the final determination of the Indiana board.

29 The county auditor shall provide copies of the documents described in
30 subdivisions (1) and (2) to the taxing units entitled to notice under
31 section 2(e) of this chapter.

32 SECTION 34. IC 6-3.6-6-8, AS AMENDED BY P.L.101-2024,
33 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
34 UPON PASSAGE]: Sec. 8. (a) This section applies to the allocation of
35 additional revenue from a tax under this chapter to public safety
36 purposes. Funding dedicated for a PSAP under a former tax continues
37 to apply under this chapter until it is rescinded or modified. If funding
38 was not dedicated for a PSAP under a former tax, the adopting body
39 may adopt a resolution providing that all or part of the additional
40 revenue allocated to public safety is to be dedicated for a PSAP. The

1 resolution first applies in the following year and then thereafter until it
2 is rescinded or modified. Funding dedicated for a PSAP shall be
3 allocated and distributed as provided in IC 6-3.6-11-4.

4 (b) Except as provided in subsections (c) and (d), the amount of the
5 certified distribution that is allocated to public safety purposes, and
6 after making allocations under IC 6-3.6-11, shall be allocated to the
7 county and to each municipality in the county that is carrying out or
8 providing at least one (1) public safety purpose. For purposes of this
9 subsection, in the case of a consolidated city, the total property taxes
10 imposed by the consolidated city include the property taxes imposed by
11 the consolidated city and all special taxing districts (except for a public
12 library district, a public transportation corporation, and a health and
13 hospital corporation), and all special service districts. The amount
14 allocated under this subsection to a county or municipality is equal to
15 the result of:

16 (1) the amount of the remaining certified distribution that is
17 allocated to public safety purposes; multiplied by

18 (2) a fraction equal to:

19 (A) in the case of a county that initially imposed a rate for
20 public safety under IC 6-3.5-6 (repealed), the result of the total
21 property taxes imposed in the county by the county or
22 municipality for the calendar year preceding the distribution
23 year, divided by the sum of the total property taxes imposed in
24 the county by the county and each municipality in the county
25 that is entitled to a distribution under this section for that
26 calendar year; or

27 (B) in the case of a county that initially imposed a rate for
28 public safety under IC 6-3.5-1.1 (repealed) or a county that did
29 not impose a rate for public safety under either IC 6-3.5-1.1
30 (repealed) or IC 6-3.5-6 (repealed), the result of the attributed
31 allocation amount of the county or municipality for the
32 calendar year preceding the distribution year, divided by the
33 sum of the attributed allocation amounts of the county and
34 each municipality in the county that is entitled to a distribution
35 under this section for that calendar year.

36 (c) A fire department, volunteer fire department, or emergency
37 medical services provider that:

38 (1) provides fire protection or emergency medical services within
39 the county; and

40 (2) is operated by or serves a political subdivision that is not

1 otherwise entitled to receive a distribution of tax revenue under
 2 this section;
 3 may, before July 1 of a year, apply to the adopting body for a
 4 distribution of tax revenue under this section during the following
 5 calendar year. The adopting body shall review an application submitted
 6 under this subsection. However, after giving notice under IC 5-3-1, the
 7 adopting body shall review an application by a township that provided
 8 fire protection or emergency medical services in the most recent
 9 calendar year and imposed a property tax levy for the provision of fire
 10 protection or emergency medical services within the county in the most
 11 recent calendar year at a public hearing. The adopting body may review
 12 multiple applications submitted under this subsection at one (1) public
 13 hearing. If applicable, a township shall present and explain its
 14 application at the public hearing. Not later than ten (10) days after the
 15 public hearing, if applicable, but before September 1 of a year, the
 16 adopting body may adopt a resolution requiring that one (1) or more of
 17 the applicants shall receive a specified amount of the tax revenue to be
 18 distributed under this section during the following calendar year. The
 19 adopting body shall provide a copy of the resolution to the county
 20 auditor and the department of local government finance not more than
 21 fifteen (15) days after the resolution is adopted. A resolution adopted
 22 under this subsection and provided in a timely manner to the county
 23 auditor and the department applies only to distributions in the
 24 following calendar year. Any amount of tax revenue distributed under
 25 this subsection to a fire department, volunteer fire department, or
 26 emergency medical services provider shall be distributed before the
 27 remainder of the tax revenue is allocated under subsection (b).
 28 (d) A township fire department, volunteer fire department, fire
 29 protection territory, or fire protection district that:
 30 (1) provides fire protection or emergency medical services within
 31 a county; and
 32 (2) is operated by or serves a political subdivision;
 33 may, before July 1 of a year, apply to the adopting body for a
 34 distribution of tax revenue under this section during the following
 35 calendar year. The adopting body shall review an application submitted
 36 under this subsection. However, after giving notice under IC 5-3-1, the
 37 adopting body shall review an application submitted by a township that
 38 provided fire protection or emergency medical services in the most
 39 recent calendar year and that imposed a property tax levy for the
 40 provision of fire protection or emergency medical services within the

1 county in the most recent calendar year at a public hearing. The
 2 adopting body may review multiple applications submitted under this
 3 subsection at one (1) public hearing. If applicable, a township shall
 4 present and explain its application at the public hearing. From the
 5 amount of the certified distribution that is allocated to public safety
 6 purposes, and after making allocations under IC 6-3.6-11, the adopting
 7 body may adopt a resolution that one (1) or more township fire
 8 departments, volunteer fire departments, fire protection territories, or
 9 fire protection districts shall receive an amount of the tax revenue to be
 10 distributed under this section during the following calendar year up to
 11 one hundred percent (100%) of the revenue collected from that portion
 12 of the tax rate imposed for allocations for public safety purposes that
 13 does not exceed a rate of five one-hundredths of one percent (0.05%).
 14 A resolution adopted under this subsection must include information
 15 on the service area for each township fire department, volunteer fire
 16 department, fire protection territory, or fire protection district, as
 17 applicable. Any distribution under this subsection must be based on the
 18 assessed value of real property, not including land, that is served by
 19 each township fire department, volunteer fire department, fire
 20 protection territory, or fire protection district, as applicable. The
 21 adopting body shall provide a copy of the resolution to the county
 22 auditor and the department of local government finance not more than
 23 fifteen (15) days after the resolution is adopted. A resolution adopted
 24 under this subsection and provided in a timely manner to the county
 25 auditor and the department applies only to distributions in the
 26 following calendar year. Any amount of tax revenue distributed under
 27 this subsection to a township fire department, volunteer fire
 28 department, fire protection territory, or fire protection district, as
 29 applicable, shall be distributed before the remainder of the tax revenue
 30 is allocated under subsection (b). **In the case of a volunteer fire**
 31 **department, the application under this subsection must be made to**
 32 **the adopting body by the fiscal officer of the unit served by the**
 33 **volunteer fire department.**

34 SECTION 34. IC 6-3.6-6-12, AS AMENDED BY P.L.247-2017,
 35 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 UPON PASSAGE]: Sec. 12. (a) Except as provided in this chapter and
 37 IC 6-3.6-11, this section applies to an allocation of certified shares in
 38 all counties.

39 (b) The allocation amount of a civil taxing unit during a calendar
 40 year must be based on the amounts for the calendar year preceding the

1 distribution year and is equal to the amount determined using the
2 following formula:

3 STEP ONE: Determine the sum of the total property taxes being
4 imposed by the civil taxing unit.

5 STEP TWO: Determine the sum of the following:

6 (A) Amounts appropriated from property taxes to pay the
7 principal of or interest on any debenture or other debt
8 obligation issued after June 30, 2005, other than an obligation
9 described in subsection (c).

10 (B) Amounts appropriated from property taxes to make
11 payments on any lease entered into after June 30, 2005, other
12 than a lease described in subsection (d).

13 STEP THREE: Subtract the STEP TWO amount from the STEP
14 ONE amount.

15 **STEP FOUR: In the case of a qualifying municipality as**
16 **defined in IC 6-1.1-18.5-31(d) that is located in a county**
17 **described in IC 6-1.1-18.5-31(a), and only for the allocation of**
18 **certified shares in 2027 and 2028, STEP THREE multiplied**
19 **by seventy percent (70%).**

20 ~~STEP FOUR:~~ **FIVE:** Determine the sum of:

21 (A) the:

22 (i) STEP THREE amount; or

23 (ii) **STEP FOUR amount in the case of a qualifying**
24 **municipality as defined in IC 6-1.1-18.5-31(d) that is**
25 **located in a county described in IC 6-1.1-18.5-31(a); plus**

26 (B) the civil taxing unit's certified shares plus the amount
27 distributed under section 3(a)(2) of this chapter for the
28 previous calendar year; **plus**

29 **(C) in the case of a qualifying municipality as defined in**
30 **IC 6-1.1-18.5-31(d) that is located in a county described in**
31 **IC 6-1.1-18.5-31(a), and only for the allocation of certified**
32 **shares in 2026, the amount of the levy for the**
33 **municipality's debt service and lease rental funds that was**
34 **certified in 2025 multiplied by fifty-four and five-tenths**
35 **percent (54.5%). This clause expires January 1, 2027.**

36 The allocation amount is subject to adjustment as provided in
37 IC 36-8-19-7.5.

38 (c) Except as provided in this subsection, an appropriation for the
39 calendar year preceding the distribution year from property taxes to
40 repay interest and principal of a debt obligation is not deducted from

1 the allocation amount for a civil taxing unit if:

2 (1) the debt obligation was issued; and

3 (2) the proceeds were appropriated from property taxes;

4 to refund or otherwise refinance a debt obligation or a lease issued
5 before July 1, 2005. However, an appropriation from property taxes
6 related to a debt obligation issued after June 30, 2005, is deducted if
7 the debt extends payments on a debt or lease beyond the time in which
8 the debt or lease would have been payable if the debt or lease had not
9 been refinanced or increases the total amount that must be paid on a
10 debt or lease in excess of the amount that would have been paid if the
11 debt or lease had not been refinanced. The amount of the deduction is
12 the annual amount for each year of the extension period or the annual
13 amount of the increase over the amount that would have been paid.

14 (d) Except as provided in this subsection, an appropriation for the
15 calendar year preceding the distribution year from property taxes to
16 make payments on a lease is not deducted from the allocation amount
17 for a civil taxing unit if:

18 (1) the lease was issued; and

19 (2) the proceeds were appropriated from property taxes;

20 to refinance a debt obligation or lease issued before July 1, 2005.
21 However, an appropriation from property taxes related to a lease
22 entered into after June 30, 2005, is deducted if the lease extends
23 payments on a debt or lease beyond the time in which the debt or lease
24 would have been payable if the debt or lease had not been refinanced
25 or increases the total amount that must be paid on a debt or lease in
26 excess of the amount that would have been paid if the debt or lease had
27 not been refinanced. The amount of the deduction is the annual amount
28 for each year of the extension period or the annual amount of the
29 increase over the amount that would have been paid."

30 Page 32, between lines 27 and 28, begin a new paragraph and insert:

31 "SECTION 25. IC 6-3.6-9-15, AS AMENDED BY P.L.239-2023,
32 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
33 UPON PASSAGE]: Sec. 15. (a) If the budget agency determines that
34 the balance in a county trust account exceeds fifteen percent (15%) **(or**
35 **the percentage set forth in subsection (g), if applicable)** of the
36 certified distributions to be made to the county in the determination
37 year, the budget agency shall make a supplemental distribution to the
38 county from the county's trust account. The budget agency shall use the
39 trust account balance as of December 31 of the year that precedes the
40 determination year by two (2) years (referred to as the "trust account

1 balance year" in this section).

2 (b) A supplemental distribution described in subsection (a) must be:

3 (1) made at the same time as the determinations are provided to
4 the county auditor under subsection (d)(3); and

5 (2) allocated in the same manner as certified distributions for the
6 purposes described in this article.

7 (c) The amount of a supplemental distribution described in
8 subsection (a) is equal to the amount by which:

9 (1) the balance in the county trust account; minus

10 (2) the amount of any supplemental or special distribution that has
11 not yet been accounted for in the last known balance of the
12 county's trust account;

13 exceeds fifteen percent (15%) **(or the percentage set forth in**
14 **subsection (g), if applicable)** of the certified distributions to be made
15 to the county in the determination year.

16 (d) For a county that qualifies for a supplemental distribution under
17 this section in a year, the following apply:

18 (1) Before February 15, the budget agency shall update the
19 information described in section 9 of this chapter to include the
20 excess account balances to be distributed under this section.

21 (2) Before May 2, the budget agency shall provide the amount of
22 the supplemental distribution for the county to the department of
23 local government finance and to the county auditor.

24 (3) The department of local government finance shall determine
25 for the county and each taxing unit within the county:

26 (A) the amount and allocation of the supplemental distribution
27 attributable to the taxes that were imposed as of December 31
28 of the trust account balance year, including any specific
29 distributions for that year; and

30 (B) the amount of the allocation for each of the purposes set
31 forth in this article, using the allocation percentages in effect
32 in the trust account balance year.

33 The department of local government finance shall provide these
34 determinations to the county auditor before May 16 of the
35 determination year.

36 (4) Before June 1, the county auditor shall distribute to each
37 taxing unit the amount of the supplemental distribution that is
38 allocated to the taxing unit under subdivision (3). However, for a
39 county with a former tax to provide for a levy freeze under
40 IC 6-3.6-11-1, the supplemental distribution shall first be

1 distributed as determined in any resolution adopted under
2 IC 6-3.6-11-1(d).

3 For determinations before 2019, the tax rates in effect under and the
4 allocation methods specified in the former income tax laws shall be
5 used for the determinations under subdivision (3).

6 (e) For any part of a supplemental distribution attributable to
7 property tax credits under a former income tax or IC 6-3.6-5, the
8 adopting body for the county may allocate the supplemental
9 distribution to property tax credits for not more than the three (3) years
10 after the year the supplemental distribution is received.

11 (f) Any income earned on money held in a trust account established
12 for a county under this chapter shall be deposited in that trust account.

13 **(g) This subsection applies only to counties that contain at least**
14 **four (4) municipalities (cities or towns) each with a population**
15 **greater than forty thousand (40,000), as determined by the most**
16 **recent federal decennial census, in which at least one (1) of those**
17 **municipalities meets the definition of a qualifying municipality**
18 **under IC 6-1.1-18.5-31(d). The following percentages apply for**
19 **purposes of the determinations under subsections (a) and (c):**

20 **(1) For the determination year beginning after December 31,**
21 **2025, and ending before January 1, 2027, twelve and**
22 **five-tenths percent (12.5%).**

23 **(2) For the determination year beginning after December 31,**
24 **2026, and ending before January 1, 2028, ten percent (10%).**

25 **(3) For a determination year beginning after December 31,**
26 **2027, and ending before January 1, 2029, seven and**
27 **five-tenths percent (7.5%).**

28 **(4) For the determination year beginning after December 31,**
29 **2028, and ending before January 1, 2030, five percent (5%).**

30 **(5) For the determination year beginning after December 31,**
31 **2029, and ending before January 1, 2031, two and one-half**
32 **percent (2.5%).**

33 **(6) For the determination year beginning after December 31,**
34 **2030, one percent (1%).**

35 SECTION 26. IC 6-3.6-9-17.6 IS ADDED TO THE INDIANA
36 CODE AS A NEW SECTION TO READ AS FOLLOWS
37 [EFFECTIVE UPON PASSAGE]: **Sec. 17.6. (a) Notwithstanding any**
38 **other provision, funds from the state general fund shall not be used**
39 **to make up a shortfall in the:**

40 **(1) reserve account; or**

1 **(2) certified distribution.**

2 **(b) If a county reserve account runs out of funds for making a**
 3 **certified distribution, funds may not be transferred from the state**
 4 **general fund to the reserve account.**

5 SECTION 27. IC 6-8.1-10-2.1, AS AMENDED BY P.L.137-2022,
 6 SECTION 88, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 UPON PASSAGE]: Sec. 2.1. (a) Except as provided in IC 6-3-4-12(k)
 8 and IC 6-3-4-13(l), a person that:

- 9 (1) fails to file a return for any of the listed taxes;
 10 (2) fails to pay the full amount of tax shown on the person's return
 11 on or before the due date for the return or payment;
 12 (3) incurs, upon examination by the department, a deficiency that
 13 is due to negligence;
 14 (4) fails to timely remit any tax held in trust for the state;
 15 (5) fails to file a return in the electronic manner required by the
 16 department if such return is required to be filed electronically; or
 17 (6) is required to make a payment by electronic funds transfer (as
 18 defined in IC 4-8.1-2-7), overnight courier, personal delivery, or
 19 any other electronic means and the payment is not received by the
 20 department by the due date in such manner and in funds
 21 acceptable to the department;

22 is subject to a penalty.

23 (b) Except as provided in subsection (g), the penalty described in
 24 subsection (a) is ten percent (10%) of:

- 25 (1) the full amount of the tax due if the person failed to file the
 26 return or, in the case of a return required to be filed electronically,
 27 the return is not filed in the electronic manner required by the
 28 department;
 29 (2) the amount of the tax not paid, if the person filed the return
 30 but failed to pay the full amount of the tax shown on the return;
 31 (3) the amount of the tax held in trust that is not timely remitted;
 32 (4) the amount of deficiency as finally determined by the
 33 department; or
 34 (5) the amount of tax due if a person failed to make payment
 35 required to be made by electronic funds transfer, overnight
 36 courier, personal delivery, or any other electronic means by the
 37 due date in such manner.

38 (c) For purposes of this section, the filing of a substantially blank or
 39 unsigned return does not constitute a return.

40 (d) If a person subject to the penalty imposed under this section can

1 show that the failure to file a return, pay the full amount of tax shown
2 on the person's return, timely remit tax held in trust, or pay the
3 deficiency determined by the department was due to reasonable cause
4 and not due to willful neglect, the department shall waive the penalty.

5 (e) A person who wishes to avoid the penalty imposed under this
6 section must make an affirmative showing of all facts alleged as a
7 reasonable cause for the person's failure to file the return, pay the
8 amount of tax shown on the person's return, pay the deficiency, or
9 timely remit tax held in trust, in a written statement containing a
10 declaration that the statement is made under penalty of perjury. The
11 statement must be filed with the return or payment within the time
12 prescribed for protesting departmental assessments. A taxpayer may
13 also avoid the penalty imposed under this section by obtaining a ruling
14 from the department before the end of a particular tax period on the
15 amount of tax due for that tax period.

16 (f) The department shall adopt rules under IC 4-22-2 to prescribe the
17 circumstances that constitute reasonable cause and negligence for
18 purposes of this section.

19 (g) A person who fails to file a return for a listed tax that shows no
20 tax liability for a taxable year, other than an information return (as
21 defined in section 6 of this chapter), on or before the due date of the
22 return shall pay a penalty of ten dollars (\$10) for each day that the
23 return is past due, up to a maximum of two hundred fifty dollars
24 (\$250).

25 (h) A:

- 26 (1) corporation which otherwise qualifies under IC 6-3-2-2.8(2);
27 (2) partnership; or
28 (3) trust;

29 that fails to withhold and pay any amount of tax required to be withheld
30 under IC 6-3-4-12, IC 6-3-4-13, or IC 6-3-4-15 shall pay a penalty
31 equal to twenty percent (20%) of the amount of tax required to be
32 withheld under IC 6-3-4-12, IC 6-3-4-13, or IC 6-3-4-15. This penalty
33 shall be in addition to any penalty imposed by section 6 of this chapter.

34 (i) Subsections (a) through (c) do not apply to a motor carrier fuel
35 tax return.

36 (j) If a pass through entity (as defined in IC 6-3-1-35) fails to
37 include all nonresident partners, nonresident shareholders, or
38 nonresident beneficiaries in a composite return as required by
39 IC 6-3-4-12(i), IC 6-3-4-13(j), or IC 6-3-4-15(h), a penalty of five
40 hundred dollars (\$500) per pass through entity is imposed on the pass

1 through entity.

2 (k) If a person subject to the penalty imposed under this section
 3 provides the department with documentation showing that the person
 4 is or has been subject to incarceration for a period of a least one
 5 hundred eighty (180) days, the department shall waive any penalty
 6 under this section and interest that accrues during the time the person
 7 was incarcerated, but not to an extent greater than the penalty or
 8 interest relief to which a person would otherwise have been entitled
 9 under the federal Servicemembers Civil Relief Act (50 U.S.C.
 10 3901-4043), if the person was in military service. Nothing in this
 11 subsection shall preclude the department from issuing a proposed
 12 assessment, demand notice, jeopardy proposed assessment, jeopardy
 13 demand notice, or warrant otherwise permitted by law.

14 **(l) Beginning after December 31, 2024, reasonable cause under**
 15 **this section for failure to file a timely and complete form IT-65**
 16 **partnership return will be presumed if the partnership (or any of**
 17 **its partners) is able to show that all of the following conditions have**
 18 **been met:**

19 **(1) The partnership had no more than ten (10) partners for**
 20 **the taxable year. (A husband and wife filing a joint return**
 21 **count as one (1) partner.)**

22 **(2) Each partner during the tax year was a natural person**
 23 **(other than a nonresident alien), or the estate of a natural**
 24 **person.**

25 **(3) Each partner's proportionate share of any partnership**
 26 **item is the same as the partner's proportionate share of any**
 27 **other partnership item.**

28 **(4) The partnership did not elect to be subject to the rules for**
 29 **federal consolidated audit proceedings under Sections 6221**
 30 **through 6234 of the Internal Revenue Code.**

31 **(5) All partners reported their distributive share of**
 32 **partnership items on their timely filed income tax returns.**

33 SECTION 29. IC 6-8.1-10-6, AS AMENDED BY P.L.234-2019,
 34 SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 UPON PASSAGE]: Sec. 6. (a) As used in this section, "information
 36 return" means the following when a statute or rule requires the
 37 following to be filed with the department:

38 (1) Schedule K-1 of form IT-20S, IT-41, or IT-65.

39 (2) Any form, statement, or schedule required to be filed with the
 40 department with respect to an amount from which tax is required

1 to be deducted and withheld under IC 6 or from which tax would
 2 be required to be deducted and withheld but for an exemption
 3 under IC 6.

4 (3) Any form, statement, or schedule required to be filed with the
 5 Internal Revenue Service under 26 C.F.R. 301.6721-1(g) (1993).
 6 The term does not include form IT-20FIT, IT-20S, IT-20SC, IT-41, or
 7 IT-65.

8 (b) If a person fails to file an information return required by the
 9 department, or fails to electronically file an information return that is
 10 required by the department to be filed in an electronic format, a penalty
 11 of ten dollars (\$10) for:

12 (1) each failure to file a timely return; or

13 (2) each failure to electronically file a timely return required by
 14 the department to be in an electronic format;

15 not to exceed twenty-five thousand dollars (\$25,000) in any one (1)
 16 calendar year, is imposed.

17 (c) For purposes of this section, the filing of a substantially blank or
 18 unsigned return does not constitute a return.

19 **(d) Beginning after December 31, 2024, a person that has been**
 20 **granted penalty relief under section 2.1(l) of this chapter for failure**
 21 **to file a timely and complete form IT-65 partnership return shall**
 22 **not be subject to a penalty under this section for failure to file the**
 23 **information return Schedule K-1 of form IT-65 for which penalty**
 24 **relief was granted.**

25 SECTION 2. IC 6-9-2.5-7, AS AMENDED BY P.L.168-2005,
 26 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2025]: Sec. 7. (a) The county treasurer shall establish a
 28 convention and visitor promotion fund.

29 (b) The county treasurer shall deposit in the convention and visitor
 30 promotion fund the amount of money received under section 6 of this
 31 chapter **as follows:**

32 **(1) Before January 1, 2026, the county treasurer shall deposit**
 33 **in the convention and visitor promotion fund the amount of**
 34 **money received under section 6 of this chapter** that is
 35 generated by a two and one-half percent (2.5%) rate.

36 **(2) After December 31, 2025, the county treasurer shall**
 37 **deposit in the convention and visitor promotion fund the**
 38 **amount of money received under section 6 of this chapter that**
 39 **is generated by a three percent (3%) rate.**

40 (c) Money in this fund shall be expended only as provided in this

1 chapter.

2 (d) The commission may transfer money in the convention and
3 visitor promotion fund to any Indiana nonprofit corporation for the
4 purpose of promotion and encouragement in the county of conventions,
5 trade shows, visitors, or special events. The commission may transfer
6 money under this section only after approving the transfer. Transfers
7 shall be made quarterly or less frequently under this section.

8 SECTION 3. IC 6-9-2.5-7.5, AS AMENDED BY P.L.290-2019,
9 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
10 JULY 1, 2025]: Sec. 7.5. (a) The county treasurer shall establish a
11 tourism capital improvement fund.

12 (b) The county treasurer shall deposit money in the tourism capital
13 improvement fund as follows:

14 (1) Before January 1, 2026, the county treasurer shall deposit in
15 the tourism capital improvement fund the amount of money
16 received under section 6 of this chapter that is generated by a
17 three and one-half percent (3.5%) rate.

18 (2) After December 31, 2025, **and before January 1, 2029**, the
19 county treasurer shall deposit in the tourism capital improvement
20 fund the amount of money received under section 6 of this chapter
21 that is generated by a ~~four and one-half percent (4.5%)~~ **three**
22 **percent (3%)** rate.

23 (3) **After December 31, 2028, the county treasurer shall**
24 **deposit in the tourism capital improvement fund the amount**
25 **of money received under section 6 of this chapter that is**
26 **generated by a four percent (4%) rate.**

27 (c) The commission may transfer money in the tourism capital
28 improvement fund to:

29 (1) the county government, a city government, or a separate body
30 corporate and politic in a county described in section 1 of this
31 chapter; or

32 (2) any Indiana nonprofit corporation;

33 for the purpose of making capital improvements in the county that
34 promote conventions, tourism, or recreation. The commission may
35 transfer money under this section only after approving the transfer.
36 Transfers shall be made quarterly or less frequently under this section.

37 SECTION 4. IC 6-9-2.5-7.7, AS AMENDED BY P.L.290-2019,
38 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
39 JULY 1, 2025]: Sec. 7.7. (a) As used in this section, "fund" refers to the
40 convention center operating, capital improvement, and financial

1 incentive fund established under subsection (b).

2 (b) The county treasurer shall establish a convention center
3 operating, capital improvement, and financial incentive fund.

4 (c) Before January 1, ~~2026~~, **2029**, the county treasurer shall deposit
5 in the fund the amount of money received under section 6 of this
6 chapter that is generated by a two percent (2%) rate.

7 (d) After December 31, ~~2025~~, **2028**, the county treasurer shall
8 deposit in the fund the amount of money received under section 6 of
9 this chapter that is generated by a one percent (1%) rate.

10 (e) Money in the fund may be expended only for the following:

11 (1) Operating expenses of a convention center located in the
12 county.

13 (2) Capital improvements to a convention center located in the
14 county.

15 (3) Financial incentives to attract, promote, or encourage new
16 business conventions, trade shows, or special events held at a
17 convention center located in the county.

18 (f) A financial incentive described in subsection (e)(3) may not be
19 distributed to a new business for at least thirty (30) days after the
20 conclusion of a convention, trade show, or special event that is held by
21 the new business at a convention center located in the county.

22 SECTION 5. IC 6-9-14-6, AS AMENDED BY P.L.9-2024,
23 SECTION 232, IS AMENDED TO READ AS FOLLOWS
24 [EFFECTIVE JULY 1, 2025]: Sec. 6. (a) The county council may levy
25 a tax on every person engaged in the business of renting or furnishing,
26 for periods of less than thirty (30) days, any room or rooms, lodgings
27 or accommodations in any hotel, motel, inn, conference center, retreat
28 center, or tourist cabin located in the county. However, the county
29 council may not levy the tax on a person for engaging in the business
30 of providing campsites within a state or federal park or forest. The tax
31 may be imposed at any rate ~~up to and including five~~ **that does not**
32 **exceed eight** percent (~~5%~~): **(8%)**. The tax shall be imposed on the
33 gross retail income derived from lodging income only and shall be in
34 addition to the state gross retail tax imposed on those persons by
35 IC 6-2.5.

36 (b) The county fiscal body may adopt an ordinance to require that
37 the tax shall be paid monthly to the county treasurer. If such an
38 ordinance is adopted, the tax shall be paid to the county treasurer not
39 more than twenty (20) days after the end of the month the tax is
40 collected. If such an ordinance is not adopted, the tax shall be imposed,

1 paid and collected in exactly the same manner as the state gross retail
2 tax is imposed, paid, and collected pursuant to IC 6-2.5.

3 (c) All of the provisions of IC 6-2.5 relating to rights, duties,
4 liabilities, procedures, penalties, definitions, exemptions, and
5 administration apply to the imposition and administration of the tax
6 imposed under this section, except to the extent those provisions are in
7 conflict or inconsistent with the specific provisions of this chapter or
8 the requirements of the county treasurer. Specifically and not in
9 limitation of the foregoing sentence, the terms "person" and "gross
10 retail income" shall have the same meaning in this section as they have
11 in IC 6-2.5. If the tax is paid to the department of state revenue, the
12 returns to be filed for the payment of the tax under this section may be
13 either a separate return or may be combined with the return filed for the
14 payment of the state gross retail tax as the department of state revenue
15 may, by rule or regulation, determine.

16 (d) If the tax is paid to the department of state revenue, the amounts
17 received from the tax shall be paid quarterly by the treasurer of state to
18 the county treasurer upon warrants issued by the state comptroller.

19 (e) The tax imposed under subsection (a) does not apply to the
20 renting or furnishing of rooms, lodgings, or accommodations to a
21 person for a period of thirty (30) days or more.

22 SECTION 6. IC 6-9-14-9 IS ADDED TO THE INDIANA CODE
23 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
24 1, 2025]: **Sec. 9. This chapter expires January 1, 2047.**

25 SECTION 7. IC 6-9-18-3, AS AMENDED BY P.L.136-2024,
26 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
27 UPON PASSAGE]: Sec. 3. (a) The fiscal body of a county may levy a
28 tax on every person engaged in the business of renting or furnishing,
29 for periods of less than thirty (30) days, any room or rooms, lodgings,
30 or accommodations in any:

- 31 (1) hotel;
- 32 (2) motel;
- 33 (3) boat motel;
- 34 (4) inn;
- 35 (5) college or university memorial union;
- 36 (6) college or university residence hall or dormitory; or
- 37 (7) tourist cabin;

38 located in the county.

39 (b) The tax does not apply to gross income received in a transaction
40 in which:

- 1 (1) a student rents lodgings in a college or university residence
 2 hall while that student participates in a course of study for which
 3 the student receives college credit from a college or university
 4 located in the county; or
 5 (2) a person rents a room, lodging, or accommodations for a
 6 period of thirty (30) days or more.
- 7 (c) The tax may not exceed:
- 8 (1) the rate of five percent (5%) in a county other than a county
 9 subject to subdivision (2), (3), or (4);
 10 (2) after June 30, 2019, and except as provided in section 6.7 of
 11 this chapter, the rate of eight percent (8%) in Howard County;
 12 (3) after June 30, 2021, the rate of nine percent (9%) in Daviess
 13 County; or
 14 ~~(4) after June 30, 2023, the rate of eight percent (8%) in Parke~~
 15 ~~County;~~
 16 **(4) after June 30, 2025, and before January 1, 2047, the rate**
 17 **of eight percent (8%) in Delaware County. This subdivision**
 18 **expires January 1, 2047.**
- 19 The tax is imposed on the gross retail income derived from lodging
 20 income only and is in addition to the state gross retail tax imposed
 21 under IC 6-2.5.
- 22 (d) The county fiscal body may adopt an ordinance to require that
 23 the tax shall be paid monthly to the county treasurer. If such an
 24 ordinance is adopted, the tax shall be paid to the county treasurer not
 25 more than twenty (20) days after the end of the month the tax is
 26 collected. If such an ordinance is not adopted, the tax shall be imposed,
 27 paid, and collected in exactly the same manner as the state gross retail
 28 tax is imposed, paid, and collected under IC 6-2.5.
- 29 (e) All of the provisions of IC 6-2.5 relating to rights, duties,
 30 liabilities, procedures, penalties, definitions, exemptions, and
 31 administration are applicable to the imposition and administration of
 32 the tax imposed under this section except to the extent those provisions
 33 are in conflict or inconsistent with the specific provisions of this
 34 chapter or the requirements of the county treasurer. If the tax is paid to
 35 the department of state revenue, the return to be filed for the payment
 36 of the tax under this section may be either a separate return or may be
 37 combined with the return filed for the payment of the state gross retail
 38 tax as the department of state revenue may, by rule, determine.
- 39 (f) If the tax is paid to the department of state revenue, the amounts
 40 received from the tax imposed under this section shall be paid monthly

1 by the treasurer of state to the county treasurer upon warrants issued by
2 the state comptroller.

3 SECTION 8. IC 6-9-18-6, AS AMENDED BY P.L.122-2021,
4 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2025]: Sec. 6. (a) The commission may:

6 (1) accept and use gifts, grants, and contributions from any public
7 or private source, under terms and conditions that the commission
8 considers necessary and desirable;

9 (2) sue and be sued;

10 (3) enter into contracts and agreements;

11 (4) make rules necessary for the conduct of its business and the
12 accomplishment of its purposes;

13 (5) receive and approve, alter, or reject requests and proposals for
14 funding by corporations qualified under subdivision (6);

15 (6) after its approval of a proposal, transfer money, quarterly or
16 less frequently, from the fund established under section 4(a) of
17 this chapter, or from money transferred from that fund to the
18 commission's treasurer under section 4(b) of this chapter, to any
19 Indiana not-for-profit corporation to promote and encourage
20 conventions, visitors, or tourism in the county; and

21 (7) require financial or other reports from any corporation that
22 receives funds under this chapter.

23 ~~(b) This subsection applies only to Boone County. In addition to the~~
24 ~~powers of the commission under subsection (a); and subject to adoption~~
25 ~~of a resolution by the county fiscal body under section 6.5 of this~~
26 ~~chapter, the commission may enter into an agreement under which~~
27 ~~amounts deposited in, or to be deposited in, the fund established under~~
28 ~~section 4(a) of this chapter are pledged toward the payment of~~
29 ~~obligations (including bonds and leases) issued or entered into by any~~
30 ~~political subdivision located in the county to finance the construction,~~
31 ~~acquisition, enlargement, and equipping of a sports and recreation~~
32 ~~facility to promote and encourage conventions, trade shows, tourism,~~
33 ~~visitors, or special events within the county.~~

34 ~~(c) (b) All expenses of the commission shall be paid from the fund~~
35 ~~established under section 4(a) of this chapter or from money transferred~~
36 ~~from that fund to the commission's treasurer under section 4(b) of this~~
37 ~~chapter. The commission shall annually prepare a budget, taking into~~
38 ~~consideration the recommendations made by a corporation qualified~~
39 ~~under subsection (a)(6) and submit it to the county fiscal body for its~~
40 ~~review and approval. Except for payments made under an agreement~~

1 that is authorized in a resolution adopted by the county fiscal body
 2 under section 6.5 of this chapter; An expenditure may not be made
 3 under this chapter unless it is in accordance with an appropriation
 4 made by the county fiscal body in the manner provided by law.

5 SECTION 9. IC 6-9-18-6.5 IS REPEALED [EFFECTIVE JULY 1,
 6 2025]. Sec. 6.5: (a) This section applies only to Boone County.

7 (b) The county fiscal body may adopt a resolution authorizing an
 8 agreement described in section (6)(b) of this chapter that pledges all or
 9 part of the amounts received from the tax imposed under section 3 of
 10 this chapter toward the payment of obligations of a political subdivision
 11 located in the county only after a public hearing:

12 (1) for which notice has been given in accordance with IC 5-3-1;
 13 and

14 (2) at which all interested parties are provided the opportunity to
 15 be heard:

16 Upon adoption of a resolution under this subsection, the county fiscal
 17 body shall publish notice of the adoption of the resolution in
 18 accordance with IC 5-3-1. An action to contest the validity of the
 19 resolution or agreement described in section (6)(b) of this chapter must
 20 be brought not later than thirty (30) days after notice of the adoption of
 21 the resolution:

22 (c) With respect to obligations to which amounts received from a tax
 23 imposed under section 3 of this chapter have been pledged in an
 24 agreement described in section (6)(b) of this chapter, the general
 25 assembly covenants with the commission and the purchasers or owners
 26 of the obligations that this chapter will not be repealed or amended in
 27 any manner that will adversely affect the collection of the tax imposed
 28 under section 3 of this chapter, or the money deposited in the fund
 29 established under section 4(a) of this chapter, as long as the obligations
 30 are unpaid:

31 SECTION 10. IC 6-9-27-3, AS AMENDED BY P.L.214-2005,
 32 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2025]: Sec. 3. (a) The fiscal body of the municipality may
 34 adopt an ordinance to impose an excise tax, known as the municipal
 35 food and beverage tax, on transactions described in section 4 of this
 36 chapter. **The fiscal body of a municipality described in section 1(2)**
 37 **of this chapter may adopt an ordinance under section 5(b) of this**
 38 **chapter to increase the tax rate of the municipality's food and**
 39 **beverage tax.**

40 (b) If a fiscal body adopts an ordinance under subsection (a), the

1 fiscal body shall immediately send a certified copy of the ordinance to
2 the department of state revenue.

3 (c) If a fiscal body adopts an ordinance under subsection (a), the
4 municipal food and beverage tax applies to transactions that occur after
5 the last day of the month that succeeds the month in which the
6 ordinance was adopted.

7 SECTION 11. IC 6-9-27-5, AS AMENDED BY P.L.214-2005,
8 SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9 JULY 1, 2025]: Sec. 5. **(a) Except as provided in subsection (b),** the
10 municipal food and beverage tax imposed on a food or beverage
11 transaction described in section 4 of this chapter equals one percent
12 (1%) of the gross retail income received by the merchant from the
13 transaction.

14 **(b) This subsection applies to a municipality described in section**
15 **1(2) of this chapter. The fiscal body of the municipality may adopt**
16 **an ordinance to increase the rate of the municipality's food and**
17 **beverage tax to a rate that may not exceed two percent (2%) of the**
18 **gross retail income received by a retail merchant from a taxable**
19 **transaction. An ordinance adopted under this subsection to**
20 **increase the rate of the municipality's food and beverage tax rate**
21 **expires January 1, 2047.**

22 (c) For purposes of this chapter, the gross retail income received by
23 ~~the~~ a retail merchant from a transaction does not include the amount of
24 tax imposed on the transaction under IC 6-2.5.

25 SECTION 12. IC 6-9-27-5.5 IS ADDED TO THE INDIANA CODE
26 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
27 1, 2025]: Sec. 5.5. **(a) This section applies to a municipality**
28 **described in section 1(2) of this chapter.**

29 **(b) If a fiscal body adopts an ordinance under section 5(b) of**
30 **this chapter, the fiscal body shall immediately send a certified copy**
31 **of the ordinance to the department of state revenue.**

32 **(c) A municipal food and beverage tax rate increase imposed by**
33 **an ordinance adopted under section 5(b) of this chapter applies to**
34 **transactions that occur after the last day of the month that**
35 **succeeds the month in which the ordinance was adopted.**

36 SECTION 13. IC 6-9-29-8 IS ADDED TO THE INDIANA CODE
37 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
38 1, 2025]: Sec. 8. **(a) As used in this section, "innkeeper's tax fund"**
39 **refers to any fund established pursuant to an innkeeper's tax**
40 **chapter of this article regardless of its title.**

1 **(b) Each county that imposes an innkeeper's tax may not:**

2 **(1) deposit or transfer money in its innkeeper's tax fund into**
3 **any other fund; or**

4 **(2) deposit or transfer money in any other fund into its**
5 **innkeeper's tax fund.**

6 SECTION 14. IC 6-9-29.5-5 IS ADDED TO THE INDIANA CODE
7 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE JULY
8 1, 2025]: **Sec. 5. (a) As used in this section, "food and beverage tax**
9 **fund" refers to any fund established pursuant to a food and**
10 **beverage tax chapter of this article regardless of its title.**

11 **(b) Each political subdivision that imposes a food and beverage**
12 **tax may not:**

13 **(1) deposit or transfer money in its food and beverage tax**
14 **fund into any other fund; or**

15 **(2) deposit or transfer money in any other fund into its food**
16 **and beverage tax fund.**

17 SECTION 15. IC 6-9-38 IS REPEALED [EFFECTIVE JULY 1,
18 2025]. (Food and Beverage Taxes in Wayne County).

19 SECTION 16. IC 6-9-47.5-4, AS ADDED BY P.L.254-2015,
20 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
21 JULY 1, 2025]: **Sec. 4. (a) Except as provided in subsection (c), a tax**
22 **imposed under section 3 of this chapter applies to a transaction in**
23 **which food or beverage is furnished, prepared, or served:**

24 **(1) for consumption at a location or on equipment provided by a**
25 **retail merchant;**

26 **(2) in the county; and**

27 **(3) by a retail merchant for consideration.**

28 **(b) Transactions described in subsection (a)(1) include transactions**
29 **in which food or beverage is:**

30 **(1) served by a retail merchant off the merchant's premises;**

31 **(2) food sold in a heated state or heated by a retail merchant;**

32 **(3) made of two (2) or more food ingredients, mixed or combined**
33 **by a retail merchant for sale as a single item (other than food that**
34 **is only cut, repackaged, or pasteurized by the seller, and eggs,**
35 **fish, meat, poultry, and foods containing these raw animal foods**
36 **requiring cooking by the consumer as recommended by the**
37 **federal Food and Drug Administration in chapter 3, subpart**
38 **3-401.11 of its Food Code so as to prevent food borne illnesses);**
39 **or**

40 **(4) food sold with eating utensils provided by a retail merchant,**

1 including plates, knives, forks, spoons, glasses, cups, napkins, or
 2 straws (for purposes of this subdivision, a plate does not include
 3 a container or package used to transport the food).

4 (c) The county food and beverage tax does not apply to the
 5 furnishing, preparing, or serving of a food or beverage in ~~the following~~
 6 ~~transactions:~~

7 ~~(1) a transaction that is exempt, or to the extent the transaction is~~
 8 ~~exempt, from the state gross retail tax imposed by IC 6-2.5.~~

9 ~~(2) A transaction that occurs at a historic hotel (as defined in~~
 10 ~~IC 4-33-2-11.1); the riverboat operated under IC 4-33-6.5; and~~
 11 ~~other properties operated in conjunction with the historic hotel~~
 12 ~~enterprise located in Orange County; including golf courses.~~

13 SECTION 17. IC 6-9-47.5-9, AS ADDED BY P.L.254-2015,
 14 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 15 JULY 1, 2025]: Sec. 9. Money in the food and beverage tax receipts
 16 fund must be used by the county only for the following purposes:

17 (1) For economic development purposes, including the pledge of
 18 money under IC 5-1-14-4 for bonds, leases, or other obligations
 19 for economic development purposes.

20 (2) For the following purposes:

21 (A) ~~Storm water, sidewalk, street, park, Parks~~ and parking
 22 improvements necessary to support tourism in the county.

23 (B) Public safety.

24 (C) The pledge of money under IC 5-1-14-4 for bonds, leases,
 25 or other obligations incurred for a purpose described in clauses

26 (A) through (B).

27 Revenue derived from the imposition of a tax under this chapter may
 28 be treated by the county as additional revenue for the purpose of fixing
 29 its budget for the budget year during which the revenues are to be
 30 distributed to the county.

31 SECTION 18. IC 6-9-60 IS ADDED TO THE INDIANA CODE AS
 32 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
 33 1, 2025]:

34 **Chapter 60. LaGrange County Innkeeper's Tax**

35 **Sec. 1. (a) This chapter applies to LaGrange County, if the**
 36 **county had adopted an innkeeper's tax under IC 6-9-18 before July**
 37 **1, 2025.**

38 **(b) The:**

39 **(1) convention, visitor, and tourism promotion fund;**

40 **(2) convention and visitor commission;**

1 **(3) innkeeper's tax rate; and**
 2 **(4) tax collection procedures;**
 3 **established under IC 6-9-18 before July 1, 2025, remain in effect**
 4 **and govern the county's innkeeper's tax until amended under this**
 5 **chapter.**

6 **(c) A member of the convention and visitor commission**
 7 **established under IC 6-9-18 before July 1, 2025, shall serve a full**
 8 **term of office. If a vacancy occurs, the appointing authority shall**
 9 **appoint a qualified replacement as provided under this chapter.**
 10 **The appointing authority shall make other subsequent**
 11 **appointments to the commission as provided under this chapter.**

12 **Sec. 2. As used in this chapter:**

13 **(1) "executive" and "fiscal body" have the meanings set forth**
 14 **in IC 36-1-2; and**

15 **(2) "gross retail income" and "person" have the meanings set**
 16 **forth in IC 6-2.5-1.**

17 **Sec. 3. (a) The fiscal body of the county may levy a tax on every**
 18 **person engaged in the business of renting or furnishing, for periods**
 19 **of less than thirty (30) days, any room or rooms, lodgings, or**
 20 **accommodations in any:**

21 **(1) hotel;**

22 **(2) motel;**

23 **(3) boat motel;**

24 **(4) inn;**

25 **(5) college or university memorial union;**

26 **(6) college or university residence hall or dormitory; or**

27 **(7) tourist cabin;**

28 **located in the county.**

29 **(b) The tax does not apply to gross income received in a**
 30 **transaction in which:**

31 **(1) a student rents lodgings in a college or university residence**
 32 **hall while that student participates in a course of study for**
 33 **which the student receives college credit from a college or**
 34 **university located in the county; or**

35 **(2) a person rents a room, lodging, or accommodations for a**
 36 **period of thirty (30) days or more.**

37 **(c) Subject to section 4 of this chapter, the tax may not exceed**
 38 **the rate of eight percent (8%) on the gross retail income derived**
 39 **from lodging income only and is in addition to the state gross retail**
 40 **tax imposed under IC 6-2.5.**

1 (d) The county fiscal body may adopt an ordinance to require
2 that the tax shall be paid monthly to the county treasurer. If such
3 an ordinance is adopted, the tax shall be paid to the county
4 treasurer not more than twenty (20) days after the end of the
5 month the tax is collected. If such an ordinance is not adopted, the
6 tax shall be imposed, paid, and collected in exactly the same
7 manner as the state gross retail tax is imposed, paid, and collected
8 under IC 6-2.5.

9 (e) All of the provisions of IC 6-2.5 relating to rights, duties,
10 liabilities, procedures, penalties, definitions, exemptions, and
11 administration are applicable to the imposition and administration
12 of the tax imposed under this section except to the extent those
13 provisions are in conflict or inconsistent with the specific
14 provisions of this chapter or the requirements of the county
15 treasurer. If the tax is paid to the department of state revenue, the
16 return to be filed for the payment of the tax under this section may
17 be either a separate return or may be combined with the return
18 filed for the payment of the state gross retail tax as the department
19 of state revenue may, by rule, determine.

20 (f) If the tax is paid to the department of state revenue, the
21 amounts received from the tax imposed under this section shall be
22 paid monthly by the treasurer of state to the county treasurer upon
23 warrants issued by the state comptroller.

24 Sec. 4. (a) After June 30, 2025, the county fiscal body may adopt
25 an ordinance to increase the tax rate imposed under section 3 of
26 this chapter to a tax rate that exceeds five percent (5%) but does
27 not exceed eight percent (8%). If the county imposes a tax rate that
28 exceeds five percent (5%), the portion that exceeds five percent
29 (5%) terminates January 1, 2047.

30 (b) If the county fiscal body adopts an ordinance for an increase
31 under this section:

32 (1) it shall immediately send a certified copy of the ordinance
33 to the department of state revenue; and

34 (2) the increase applies to transactions after the last day of the
35 month in which the ordinance is adopted, if the county fiscal
36 body adopts the ordinance on or before the fifteenth day of a
37 month. If the county fiscal body adopts the ordinance after
38 the fifteenth day of a month, the tax applies to transactions
39 after the last day of the month following the month in which
40 the ordinance is adopted.

1 **Sec. 5. (a) The county treasurer shall establish a convention,**
2 **visitor, and tourism promotion fund. The county treasurer shall**
3 **deposit in this fund all amounts the county treasurer receives**
4 **under this chapter.**

5 **(b) The county auditor shall issue a warrant directing the**
6 **county treasurer to transfer money from the convention, visitor,**
7 **and tourism promotion fund to the treasurer of the commission**
8 **established under section 6 of this chapter if the commission**
9 **submits a written request for the transfer.**

10 **(c) Money in a convention, visitor, and tourism promotion fund,**
11 **or money transferred from such a fund under subsection (b), may**
12 **be expended to promote and encourage conventions, visitors, and**
13 **tourism within the county. Expenditures may include, but are not**
14 **limited to, expenditures for advertising, promotional activities,**
15 **trade shows, special events, and recreation.**

16 **Sec. 6. (a) The county executive shall create a commission to**
17 **promote the development and growth of the convention, visitor,**
18 **and tourism industry in the county. If two (2) or more adjoining**
19 **counties desire to establish a joint commission, the counties shall**
20 **enter into an agreement under IC 36-1-7.**

21 **(b) The county executive shall determine the number of**
22 **members, which must be an odd number, to be appointed to the**
23 **commission. Each of the members must be:**

24 **(1) engaged in a convention, visitor, or tourism business; or**

25 **(2) involved in or promoting conventions, visitors, or tourism.**

26 **A member who is an owner or an executive level employee of a**
27 **convention, visitor, or tourism related business located in the**
28 **county is not required to reside in the county but must reside in**
29 **Indiana. A member who is not an owner or an executive level**
30 **employee of a convention, visitor, or tourism related business**
31 **located in the county must reside in the county. If available and**
32 **willing to serve, at least two (2) of the members must be engaged**
33 **in the business of renting or furnishing rooms, lodging, or**
34 **accommodations (as described in section 3 of this chapter). The**
35 **county executive shall also determine who will make the**
36 **appointments to the commission.**

37 **(c) All terms of office of commission members begin on January**
38 **1. Initial appointments must be for staggered terms, with**
39 **subsequent appointments for three (3) year terms. A member**
40 **whose term expires may be reappointed to serve another term. If**

1 a vacancy occurs, the appointing authority shall appoint a qualified
2 person to serve for the remainder of the term. If an initial
3 appointment is not made by February 1 or a vacancy is not filled
4 within thirty (30) days, the commission shall appoint a member by
5 majority vote.

6 (d) A member of the commission may be removed for cause by
7 the member's appointing authority.

8 (e) Members of the commission may not receive a salary.
9 However, commission members are entitled to reimbursement for
10 necessary expenses incurred in the performance of their respective
11 duties.

12 (f) Each commission member, before entering the member's
13 duties, shall take an oath of office in the usual form, to be endorsed
14 upon the member's certificate of appointment and promptly filed
15 with the clerk of the circuit court of the county.

16 (g) The commission shall meet after January 1 each year for the
17 purpose of organization. It shall elect one (1) of its members
18 president, another vice president, another secretary, and another
19 treasurer. The members elected to those offices shall perform the
20 duties pertaining to the offices. The first officers chosen shall serve
21 from the date of their election until their successors are elected and
22 qualified. A majority of the commission constitutes a quorum, and
23 the concurrence of a majority of the commission is necessary to
24 authorize any action.

25 **Sec. 7. (a) The commission may:**

26 (1) accept and use gifts, grants, and contributions from any
27 public or private source, under terms and conditions that the
28 commission considers necessary and desirable;

29 (2) sue and be sued;

30 (3) enter into contracts and agreements; and

31 (4) make rules necessary for the conduct of its business and
32 the accomplishment of its purposes.

33 (b) All expenses of the commission shall be paid from the fund
34 established under section 5(a) of this chapter or from money
35 transferred from that fund to the commission's treasurer under
36 section 5(b) of this chapter. The commission shall annually prepare
37 a budget and submit it to the county fiscal body for its review and
38 approval. An expenditure may not be made under this chapter
39 unless it is in accordance with an appropriation made by the
40 county fiscal body in the manner provided by law.

1 **Sec. 8. All money coming into possession of the commission shall**
 2 **be deposited, held, secured, invested, and paid in accordance with**
 3 **statutes relating to the handling of public funds. The handling and**
 4 **expenditure of money coming into possession of the commission is**
 5 **subject to audit and supervision by the state board of accounts.**

6 **Sec. 9. (a) A member of the commission who knowingly:**

7 **(1) approves the transfer of money to any person or**
 8 **corporation not qualified under law for that transfer; or**

9 **(2) approves a transfer for a purpose not permitted under**
 10 **law;**

11 **commits a Level 6 felony.**

12 **(b) A person who receives a transfer of money under this**
 13 **chapter and knowingly uses that money for any purpose not**
 14 **permitted under this chapter commits a Level 6 felony.**

15 **Sec. 10. (a) If the county imposes the tax authorized by this**
 16 **chapter, the tax terminates on January 1, 2047.**

17 **(b) This chapter expires January 1, 2047.**

18 SECTION 19. IC 6-9-61 IS ADDED TO THE INDIANA CODE AS
 19 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
 20 1, 2025]:

21 **Chapter 61. Marion Food and Beverage Tax**

22 **Sec. 1. This chapter applies to the city of Marion.**

23 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**
 24 **chapter.**

25 **Sec. 3. (a) The fiscal body of the city may adopt an ordinance to**
 26 **impose an excise tax, known as the city food and beverage tax, on**
 27 **transactions described in section 4 of this chapter. The fiscal body**
 28 **of the city may adopt an ordinance under this subsection only after**
 29 **the city fiscal body has previously:**

30 **(1) adopted a resolution in support of the proposed city food**
 31 **and beverage tax; and**

32 **(2) held at least one (1) separate public hearing in which a**
 33 **discussion of the proposed ordinance to impose the city food**
 34 **and beverage tax is the only substantive issue on the agenda**
 35 **for the public hearing.**

36 **(b) If the city fiscal body adopts an ordinance under subsection**
 37 **(a), the city fiscal body shall immediately send a certified copy of**
 38 **the ordinance to the department of state revenue.**

39 **(c) If the city fiscal body adopts an ordinance under subsection**
 40 **(a), the city food and beverage tax applies to transactions that**

1 occur after the last day of the month following the month in which
2 the ordinance is adopted.

3 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**
4 **under section 3 of this chapter applies to a transaction in which**
5 **food or beverage is furnished, prepared, or served:**

- 6 (1) for consumption at a location or on equipment provided by
7 a retail merchant;
8 (2) in the city; and
9 (3) by a retail merchant for consideration.

10 (b) Transactions described in subsection (a)(1) include
11 transactions in which food or beverage is:

- 12 (1) served by a retail merchant off the merchant's premises;
13 (2) food sold in a heated state or heated by a retail merchant;
14 (3) made of two (2) or more food ingredients, mixed or
15 combined by a retail merchant for sale as a single item (other
16 than food that is only cut, repackaged, or pasteurized by the
17 seller, and eggs, fish, meat, poultry, and foods containing these
18 raw animal foods requiring cooking by the consumer as
19 recommended by the federal Food and Drug Administration
20 in chapter 3, subpart 3-401.11 of its Food Code so as to
21 prevent food borne illnesses); or
22 (4) food sold with eating utensils provided by a retail
23 merchant, including plates, knives, forks, spoons, glasses,
24 cups, napkins, or straws (for purposes of this subdivision, a
25 plate does not include a container or package used to
26 transport the food).

27 (c) The city food and beverage tax does not apply to the
28 furnishing, preparing, or serving of a food or beverage in a
29 transaction that is exempt, or to the extent the transaction is
30 exempt, from the state gross retail tax imposed by IC 6-2.5.

31 **Sec. 5. The city food and beverage tax rate:**

- 32 (1) must be imposed in an increment of twenty-five
33 hundredths percent (0.25%); and
34 (2) may not exceed one percent (1%);

35 of the gross retail income received by the merchant from the food
36 or beverage transaction described in section 4 of this chapter. For
37 purposes of this chapter, the gross retail income received by the
38 retail merchant from a transaction does not include the amount of
39 tax imposed on the transaction under IC 6-2.5.

40 **Sec. 6. A tax imposed under this chapter shall be imposed, paid,**

1 and collected in the same manner that the state gross retail tax is
 2 imposed, paid, and collected under IC 6-2.5. However, the return
 3 to be filed with the payment of the tax imposed under this chapter
 4 may be made on a separate return or may be combined with the
 5 return filed for the payment of the state gross retail tax, as
 6 prescribed by the department of state revenue.

7 **Sec. 7.** The amounts received from the tax imposed under this
 8 chapter shall be paid monthly by the treasurer of state to the city
 9 fiscal officer upon warrants issued by the state comptroller.

10 **Sec. 8. (a)** If a tax is imposed under section 3 of this chapter by
 11 a city, the city fiscal officer shall establish a food and beverage tax
 12 receipts fund.

13 **(b)** The city fiscal officer shall deposit in the fund all amounts
 14 received under this chapter.

15 **(c)** Money earned from the investment of money in the fund
 16 becomes a part of the fund.

17 **Sec. 9.** Money in the food and beverage tax receipts fund must
 18 be used by the city only for the following purposes:

19 **(1)** For economic development purposes, including the pledge
 20 of money under IC 5-1-14-4 for bonds, leases, or other
 21 obligations for economic development purposes.

22 **(2)** For park and recreation purposes, including the purchase
 23 of land for park and recreation purposes.

24 **(3)** The pledge of money under IC 5-1-14-4 for bonds, leases,
 25 or other obligations incurred for a purpose described in
 26 subdivision (2).

27 **Sec. 10.** With respect to obligations for which a pledge has been
 28 made under section 9 of this chapter, the general assembly
 29 covenants with the holders of the obligations that this chapter will
 30 not be repealed or amended in a manner that will adversely affect
 31 the imposition or collection of the tax imposed under this chapter
 32 if the payment of any of the obligations is outstanding.

33 **Sec. 11. (a)** If the city imposes the tax authorized by this chapter,
 34 the tax terminates on January 1, 2047.

35 **(b)** This chapter expires January 1, 2047.

36 SECTION 20. IC 6-9-62 IS ADDED TO THE INDIANA CODE AS
 37 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
 38 1, 2025]:

39 **Chapter 62. Shelbyville Food and Beverage Tax**

40 **Sec. 1.** This chapter applies to the city of Shelbyville.

1 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**
2 **chapter.**

3 **Sec. 3. (a) The fiscal body of the city may adopt an ordinance to**
4 **impose an excise tax, known as the city food and beverage tax, on**
5 **transactions described in section 4 of this chapter. The fiscal body**
6 **of the city may adopt an ordinance under this subsection only after**
7 **the fiscal body has previously held at least one (1) separate public**
8 **hearing in which a discussion of the proposed ordinance to impose**
9 **the city food and beverage tax is the only substantive issue on the**
10 **agenda for the public hearing.**

11 **(b) If the city fiscal body adopts an ordinance under subsection**
12 **(a), the city fiscal body shall immediately send a certified copy of**
13 **the ordinance to the department of state revenue.**

14 **(c) If the city fiscal body adopts an ordinance under subsection**
15 **(a), the city food and beverage tax applies to transactions that**
16 **occur after the later of the following:**

17 **(1) The day specified in the ordinance.**

18 **(2) The last day of the month that succeeds the month in**
19 **which the ordinance is adopted.**

20 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**
21 **under section 3 of this chapter applies to a transaction in which**
22 **food or beverage is furnished, prepared, or served:**

23 **(1) for consumption at a location or on equipment provided by**
24 **a retail merchant;**

25 **(2) in the city; and**

26 **(3) by a retail merchant for consideration.**

27 **(b) Transactions described in subsection (a)(1) include**
28 **transactions in which food or beverage is:**

29 **(1) served by a retail merchant off the merchant's premises;**

30 **(2) sold in a heated state or heated by a retail merchant;**

31 **(3) made of two (2) or more food ingredients, mixed or**
32 **combined by a retail merchant for sale as a single item (other**
33 **than food that is only cut, repackaged, or pasteurized by the**
34 **seller, and eggs, fish, meat, poultry, and foods containing these**
35 **raw animal foods requiring cooking by the consumer as**
36 **recommended by the federal Food and Drug Administration**
37 **in chapter 3, subpart 3-401.11 of its Food Code so as to**
38 **prevent food borne illnesses); or**

39 **(4) sold with eating utensils provided by a retail merchant,**
40 **including plates, knives, forks, spoons, glasses, cups, napkins,**

1 or straws (for purposes of this subdivision, a plate does not
2 include a container or package used to transport food).

3 (c) The city food and beverage tax does not apply to the
4 furnishing, preparing, or serving of a food or beverage in a
5 transaction that is exempt, or to the extent the transaction is
6 exempt, from the state gross retail tax imposed by IC 6-2.5.

7 **Sec. 5. The city food and beverage tax rate:**

8 (1) must be imposed in an increment of twenty-five
9 hundredths percent (0.25%); and

10 (2) may not exceed one percent (1%);

11 of the gross retail income received by the merchant from the food
12 or beverage transaction described in section 4 of this chapter. For
13 purposes of this chapter, the gross retail income received by the
14 retail merchant from a transaction does not include the amount of
15 tax imposed on the transaction under IC 6-2.5.

16 **Sec. 6. A tax imposed under this chapter is imposed, paid, and**
17 **collected in the same manner that the state gross retail tax is**
18 **imposed, paid, and collected under IC 6-2.5. However, the return**
19 **to be filed with the payment of the tax imposed under this chapter**
20 **may be made on a separate return or may be combined with the**
21 **return filed for the payment of the state gross retail tax, as**
22 **prescribed by the department of state revenue.**

23 **Sec. 7. The amounts received from the tax imposed under this**
24 **chapter shall be paid monthly by the treasurer of state to the city**
25 **fiscal officer upon warrants issued by the state comptroller.**

26 **Sec. 8. (a) If a tax is imposed under section 3 of this chapter by**
27 **the city, the city fiscal officer shall establish a food and beverage**
28 **tax receipts fund.**

29 (b) The city fiscal officer shall deposit in the fund all amounts
30 received under this chapter.

31 (c) Money earned from the investment of money in the fund
32 becomes a part of the fund.

33 **Sec. 9. Money in the food and beverage tax receipts fund must**
34 **be used by the city only for the following purposes:**

35 (1) Rehabilitation, renovation, repurposing, improvement, or
36 maintenance of historic property.

37 (2) Park and recreation purposes, including the purchase of
38 land for park and recreation purposes.

39 (3) Economic development purposes.

40 (4) The pledge of money under IC 5-1-14-4 for bonds, leases,

1 or other obligations incurred for a purpose described in
2 subdivisions (1) through (3).

3 Revenue derived from the imposition of a tax under this chapter
4 may be treated by the city as additional revenue for the purpose of
5 fixing its budget for the budget year during which the revenues are
6 to be distributed to the city.

7 **Sec. 10.** With respect to obligations for which a pledge has been
8 made under section 9 of this chapter, the general assembly
9 covenants with the holders of the obligations that this chapter will
10 not be repealed or amended in a manner that will adversely affect
11 the imposition or collection of the tax imposed under this chapter
12 if the payment of any of the obligations is outstanding.

13 **Sec. 11. (a)** If the city imposes the tax authorized by this chapter,
14 the tax terminates on January 1, 2047.

15 **(b)** This chapter expires January 1, 2047.

16 SECTION 21. IC 6-9-63 IS ADDED TO THE INDIANA CODE AS
17 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
18 1, 2025]:

19 **Chapter 63. New Haven Food and Beverage Tax**

20 **Sec. 1.** This chapter applies to the city of New Haven.

21 **Sec. 2.** The definitions in IC 6-9-12-1 apply throughout this
22 chapter.

23 **Sec. 3. (a)** The fiscal body of the city may adopt an ordinance to
24 impose an excise tax, known as the city food and beverage tax, on
25 transactions described in section 4 of this chapter. The fiscal body
26 of the city may adopt an ordinance under this subsection only after
27 the fiscal body has previously held at least one (1) separate public
28 hearing in which a discussion of the proposed ordinance to impose
29 the city food and beverage tax is the only substantive issue on the
30 agenda for the public hearing.

31 **(b)** If the city fiscal body adopts an ordinance under subsection
32 (a), the city fiscal body shall immediately send a certified copy of
33 the ordinance to the department of state revenue.

34 **(c)** If the city fiscal body adopts an ordinance under subsection
35 (a), the city food and beverage tax applies to transactions that
36 occur after the later of the following:

37 **(1)** The day specified in the ordinance.

38 **(2)** The last day of the month that succeeds the month in
39 which the ordinance is adopted.

40 **Sec. 4. (a)** Except as provided in subsection (c), a tax imposed

1 under section 3 of this chapter applies to a transaction in which
2 food or beverage is furnished, prepared, or served:

3 (1) for consumption at a location or on equipment provided by
4 a retail merchant;

5 (2) in the city; and

6 (3) by a retail merchant for consideration.

7 (b) Transactions described in subsection (a)(1) include
8 transactions in which food or beverage is:

9 (1) served by a retail merchant off the merchant's premises;

10 (2) sold in a heated state or heated by a retail merchant;

11 (3) made of two (2) or more food ingredients, mixed or
12 combined by a retail merchant for sale as a single item (other
13 than food that is only cut, repackaged, or pasteurized by the
14 seller, and eggs, fish, meat, poultry, and foods containing these
15 raw animal foods requiring cooking by the consumer as
16 recommended by the federal Food and Drug Administration
17 in chapter 3, subpart 3-401.11 of its Food Code so as to
18 prevent food borne illnesses); or

19 (4) sold with eating utensils provided by a retail merchant,
20 including plates, knives, forks, spoons, glasses, cups, napkins,
21 or straws (for purposes of this subdivision, a plate does not
22 include a container or package used to transport food).

23 (c) The city food and beverage tax does not apply to the
24 furnishing, preparing, or serving of a food or beverage in a
25 transaction that is exempt, or to the extent the transaction is
26 exempt, from the state gross retail tax imposed by IC 6-2.5.

27 **Sec. 5. The city food and beverage tax rate:**

28 (1) must be imposed in an increment of twenty-five
29 hundredths percent (0.25%); and

30 (2) may not exceed one percent (1%);

31 of the gross retail income received by the merchant from the food
32 or beverage transaction described in section 4 of this chapter. For
33 purposes of this chapter, the gross retail income received by the
34 retail merchant from a transaction does not include the amount of
35 tax imposed on the transaction under IC 6-2.5.

36 **Sec. 6. A tax imposed under this chapter shall be imposed, paid,
37 and collected in the same manner that the state gross retail tax is
38 imposed, paid, and collected under IC 6-2.5. However, the return
39 to be filed with the payment of the tax imposed under this chapter
40 may be made on a separate return or may be combined with the**

1 return filed for the payment of the state gross retail tax, as
2 prescribed by the department of state revenue.

3 **Sec. 7. The amounts received from the tax imposed under this**
4 **chapter shall be paid monthly by the treasurer of state to the city**
5 **fiscal officer upon warrants issued by the state comptroller.**

6 **Sec. 8. (a) If a tax is imposed under section 3 of this chapter by**
7 **the city, the city fiscal officer shall establish a food and beverage**
8 **tax receipts fund.**

9 **(b) The city fiscal officer shall deposit in the fund all amounts**
10 **received under this chapter.**

11 **(c) Money earned from the investment of money in the fund**
12 **becomes a part of the fund.**

13 **Sec. 9. Money in the food and beverage tax receipts fund must**
14 **be used by the city only for the following purposes:**

15 **(1) Park and recreation purposes, including the purchase of**
16 **land for park and recreation purposes.**

17 **(2) Tourism related purposes or facilities, including the**
18 **purchase of land for tourism related purposes.**

19 **(3) The pledge of money under IC 5-1-14-4 for bonds, leases,**
20 **or other obligations incurred for a purpose described in**
21 **subdivisions (1) and (2).**

22 **Revenue derived from the imposition of a tax under this chapter**
23 **may be treated by the city as additional revenue for the purpose of**
24 **fixing its budget for the budget year during which the revenues are**
25 **to be distributed to the city.**

26 **Sec. 10. With respect to obligations for which a pledge has been**
27 **made under section 9 of this chapter, the general assembly**
28 **covenants with the holders of the obligations that this chapter will**
29 **not be repealed or amended in a manner that will adversely affect**
30 **the imposition or collection of the tax imposed under this chapter**
31 **if the payment of any of the obligations is outstanding.**

32 **Sec. 11. (a) If the city imposes the tax authorized by this chapter,**
33 **the tax terminates on January 1, 2047.**

34 **(b) This chapter expires January 1, 2047.**

35 SECTION 22. IC 6-9-64 IS ADDED TO THE INDIANA CODE AS
36 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
37 1, 2025]:

38 **Chapter 64. Richmond Food and Beverage Tax**

39 **Sec. 1. This chapter applies to the city of Richmond.**

40 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**

1 chapter.

2 Sec. 3. (a) The fiscal body of the city may adopt an ordinance to
3 impose an excise tax, known as the city food and beverage tax, on
4 transactions described in section 4 of this chapter. The fiscal body
5 of the city may adopt an ordinance under this subsection only after
6 the city fiscal body has previously:

7 (1) adopted a resolution in support of the proposed city food
8 and beverage tax; and

9 (2) held at least one (1) separate public hearing in which a
10 discussion of the proposed ordinance to impose the city food
11 and beverage tax is the only substantive issue on the agenda
12 for the public hearing.

13 (b) If the city fiscal body adopts an ordinance under subsection
14 (a), the city fiscal body shall immediately send a certified copy of
15 the ordinance to the department of state revenue.

16 (c) If the city fiscal body adopts an ordinance under subsection
17 (a), the city food and beverage tax applies to transactions that
18 occur after the last day of the month following the month in which
19 the ordinance is adopted.

20 Sec. 4. (a) Except as provided in subsection (c), a tax imposed
21 under section 3 of this chapter applies to a transaction in which
22 food or beverage is furnished, prepared, or served:

23 (1) for consumption at a location or on equipment provided by
24 a retail merchant;

25 (2) in the city; and

26 (3) by a retail merchant for consideration.

27 (b) Transactions described in subsection (a)(1) include
28 transactions in which food or beverage is:

29 (1) served by a retail merchant off the merchant's premises;

30 (2) sold in a heated state or heated by a retail merchant;

31 (3) made of two (2) or more food ingredients, mixed or
32 combined by a retail merchant for sale as a single item (other
33 than food that is only cut, repackaged, or pasteurized by the
34 seller, and eggs, fish, meat, poultry, and foods containing these
35 raw animal foods requiring cooking by the consumer as
36 recommended by the federal Food and Drug Administration
37 in chapter 3, subpart 3-401.11 of its Food Code so as to
38 prevent food borne illnesses); or

39 (4) sold with eating utensils provided by a retail merchant,
40 including plates, knives, forks, spoons, glasses, cups, napkins,

1 or straws (for purposes of this subdivision, a plate does not
2 include a container or package used to transport food).

3 (c) The city food and beverage tax does not apply to the
4 furnishing, preparing, or serving of a food or beverage in a
5 transaction that is exempt, or to the extent the transaction is
6 exempt, from the state gross retail tax imposed by IC 6-2.5.

7 **Sec. 5. The city food and beverage tax rate:**

8 (1) must be imposed in an increment of twenty-five
9 hundredths percent (0.25%); and

10 (2) may not exceed one percent (1%);

11 of the gross retail income received by the merchant from the food
12 or beverage transaction described in section 4 of this chapter. For
13 purposes of this chapter, the gross retail income received by the
14 retail merchant from a transaction does not include the amount of
15 tax imposed on the transaction under IC 6-2.5.

16 **Sec. 6. A tax imposed under this chapter shall be imposed, paid,
17 and collected in the same manner that the state gross retail tax is
18 imposed, paid, and collected under IC 6-2.5. However, the return
19 to be filed with the payment of the tax imposed under this chapter
20 may be made on a separate return or may be combined with the
21 return filed for the payment of the state gross retail tax, as
22 prescribed by the department of state revenue.**

23 **Sec. 7. The amounts received from the tax imposed under this
24 chapter shall be paid monthly by the treasurer of state to the city
25 fiscal officer upon warrants issued by the state comptroller.**

26 **Sec. 8. (a) If a tax is imposed under section 3 of this chapter by
27 the city, the city fiscal officer shall establish a food and beverage
28 tax receipts fund.**

29 (b) The city fiscal officer shall deposit in the fund all amounts
30 received under this chapter.

31 (c) Money earned from the investment of money in the fund
32 becomes a part of the fund.

33 **Sec. 9. Money in the food and beverage tax receipts fund must
34 be used by the city only for the following purposes:**

35 (1) Parks and recreation, including trails.

36 (2) Activation of the Whitewater Gorge.

37 (3) The pledge of money under IC 5-1-14-4 for bonds, leases,
38 or other obligations incurred for a purpose described in
39 subdivision (1) or (2).

40 **Sec. 10. With respect to obligations for which a pledge has been**

1 made under section 9 of this chapter, the general assembly
 2 covenants with the holders of the obligations that this chapter will
 3 not be repealed or amended in a manner that will adversely affect
 4 the imposition or collection of the tax imposed under this chapter
 5 if the payment of any of the obligations is outstanding.

6 **Sec. 11. (a) If the city imposes the tax authorized by this chapter,
 7 the tax terminates on January 1, 2047.**

8 **(b) This chapter expires January 1, 2047.**

9 SECTION 23. IC 6-9-65 IS ADDED TO THE INDIANA CODE AS
 10 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
 11 1, 2025]:

12 **Chapter 65. Centerville Food and Beverage Tax**

13 **Sec. 1. This chapter applies to the town of Centerville.**

14 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this
 15 chapter.**

16 **Sec. 3. (a) The fiscal body of the town may adopt an ordinance
 17 to impose an excise tax, known as the town food and beverage tax,
 18 on transactions described in section 4 of this chapter. The fiscal
 19 body of the town may adopt an ordinance under this subsection
 20 only after the town fiscal body has previously:**

21 **(1) adopted a resolution in support of the proposed town food
 22 and beverage tax; and**

23 **(2) held at least one (1) separate public hearing in which a
 24 discussion of the proposed ordinance to impose the town food
 25 and beverage tax is the only substantive issue on the agenda
 26 for the public hearing.**

27 **(b) If the town fiscal body adopts an ordinance under subsection
 28 (a), the town fiscal body shall immediately send a certified copy of
 29 the ordinance to the department of state revenue.**

30 **(c) If the town fiscal body adopts an ordinance under subsection
 31 (a), the town food and beverage tax applies to transactions that
 32 occur after the last day of the month following the month in which
 33 the ordinance is adopted.**

34 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed
 35 under section 3 of this chapter applies to a transaction in which
 36 food or beverage is furnished, prepared, or served:**

37 **(1) for consumption at a location or on equipment provided by
 38 a retail merchant;**

39 **(2) in the town; and**

40 **(3) by a retail merchant for consideration.**

1 (b) Transactions described in subsection (a)(1) include
2 transactions in which food or beverage is:

- 3 (1) served by a retail merchant off the merchant's premises;
4 (2) sold in a heated state or heated by a retail merchant;
5 (3) made of two (2) or more food ingredients, mixed or
6 combined by a retail merchant for sale as a single item (other
7 than food that is only cut, repackaged, or pasteurized by the
8 seller, and eggs, fish, meat, poultry, and foods containing these
9 raw animal foods requiring cooking by the consumer as
10 recommended by the federal Food and Drug Administration
11 in chapter 3, subpart 3-401.11 of its Food Code so as to
12 prevent food borne illnesses); or
13 (4) sold with eating utensils provided by a retail merchant,
14 including plates, knives, forks, spoons, glasses, cups, napkins,
15 or straws (for purposes of this subdivision, a plate does not
16 include a container or package used to transport food).

17 (c) The town food and beverage tax does not apply to the
18 furnishing, preparing, or serving of a food or beverage in a
19 transaction that is exempt, or to the extent the transaction is
20 exempt, from the state gross retail tax imposed by IC 6-2.5.

21 Sec. 5. The town food and beverage tax rate:

- 22 (1) must be imposed in an increment of twenty-five
23 hundredths percent (0.25%); and
24 (2) may not exceed one percent (1%);

25 of the gross retail income received by the merchant from the food
26 or beverage transaction described in section 4 of this chapter. For
27 purposes of this chapter, the gross retail income received by the
28 retail merchant from a transaction does not include the amount of
29 tax imposed on the transaction under IC 6-2.5.

30 Sec. 6. A tax imposed under this chapter shall be imposed, paid,
31 and collected in the same manner that the state gross retail tax is
32 imposed, paid, and collected under IC 6-2.5. However, the return
33 to be filed with the payment of the tax imposed under this chapter
34 may be made on a separate return or may be combined with the
35 return filed for the payment of the state gross retail tax, as
36 prescribed by the department of state revenue.

37 Sec. 7. The amounts received from the tax imposed under this
38 chapter shall be paid monthly by the treasurer of state to the town
39 fiscal officer upon warrants issued by the state comptroller.

40 Sec. 8. (a) If a tax is imposed under section 3 of this chapter by

1 the town, the town fiscal officer shall establish a food and beverage
2 tax receipts fund.

3 (b) The town fiscal officer shall deposit in the fund all amounts
4 received under this chapter.

5 (c) Money earned from the investment of money in the fund
6 becomes a part of the fund.

7 **Sec. 9. Money in the food and beverage tax receipts fund must**
8 **be used by the town only for the following purposes:**

9 (1) Community and economic development projects that are
10 listed in the Wayne County Strategic Plan, excluding
11 infrastructure.

12 (2) The pledge of money under IC 5-1-14-4 for bonds, leases,
13 or other obligations incurred for a purpose described in
14 subdivision (1).

15 **Sec. 10. With respect to obligations for which a pledge has been**
16 **made under section 9 of this chapter, the general assembly**
17 **covenants with the holders of the obligations that this chapter will**
18 **not be repealed or amended in a manner that will adversely affect**
19 **the imposition or collection of the tax imposed under this chapter**
20 **if the payment of any of the obligations is outstanding.**

21 **Sec. 11. (a) If the town imposes the tax authorized by this**
22 **chapter, the tax terminates on January 1, 2047.**

23 **(b) This chapter expires January 1, 2047.**

24 SECTION 24. IC 6-9-66 IS ADDED TO THE INDIANA CODE AS
25 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
26 1, 2025]:

27 **Chapter 66. Cambridge City Food and Beverage Tax**

28 **Sec. 1. This chapter applies to the town of Cambridge City.**

29 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**
30 **chapter.**

31 **Sec. 3. (a) The fiscal body of the town may adopt an ordinance**
32 **to impose an excise tax, known as the town food and beverage tax,**
33 **on transactions described in section 4 of this chapter. The fiscal**
34 **body of the town may adopt an ordinance under this subsection**
35 **only after the town fiscal body has previously:**

36 (1) adopted a resolution in support of the proposed town food
37 and beverage tax; and

38 (2) held at least one (1) separate public hearing in which a
39 discussion of the proposed ordinance to impose the town food
40 and beverage tax is the only substantive issue on the agenda

1 for the public hearing.

2 **(b) If the town fiscal body adopts an ordinance under subsection**
 3 **(a), the town fiscal body shall immediately send a certified copy of**
 4 **the ordinance to the department of state revenue.**

5 **(c) If the town fiscal body adopts an ordinance under subsection**
 6 **(a), the town food and beverage tax applies to transactions that**
 7 **occur after the last day of the month following the month in which**
 8 **the ordinance is adopted.**

9 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**
 10 **under section 3 of this chapter applies to a transaction in which**
 11 **food or beverage is furnished, prepared, or served:**

12 **(1) for consumption at a location or on equipment provided by**
 13 **a retail merchant;**

14 **(2) in the town; and**

15 **(3) by a retail merchant for consideration.**

16 **(b) Transactions described in subsection (a)(1) include**
 17 **transactions in which food or beverage is:**

18 **(1) served by a retail merchant off the merchant's premises;**

19 **(2) sold in a heated state or heated by a retail merchant;**

20 **(3) made of two (2) or more food ingredients, mixed or**
 21 **combined by a retail merchant for sale as a single item (other**
 22 **than food that is only cut, repackaged, or pasteurized by the**
 23 **seller, and eggs, fish, meat, poultry, and foods containing these**
 24 **raw animal foods requiring cooking by the consumer as**
 25 **recommended by the federal Food and Drug Administration**
 26 **in chapter 3, subpart 3-401.11 of its Food Code so as to**
 27 **prevent food borne illnesses); or**

28 **(4) sold with eating utensils provided by a retail merchant,**
 29 **including plates, knives, forks, spoons, glasses, cups, napkins,**
 30 **or straws (for purposes of this subdivision, a plate does not**
 31 **include a container or package used to transport food).**

32 **(c) The town food and beverage tax does not apply to the**
 33 **furnishing, preparing, or serving of a food or beverage in a**
 34 **transaction that is exempt, or to the extent the transaction is**
 35 **exempt, from the state gross retail tax imposed by IC 6-2.5.**

36 **Sec. 5. The town food and beverage tax rate:**

37 **(1) must be imposed in an increment of twenty-five**
 38 **hundredths percent (0.25%); and**

39 **(2) may not exceed one percent (1%);**

40 **of the gross retail income received by the merchant from the food**

1 or beverage transaction described in section 4 of this chapter. For
2 purposes of this chapter, the gross retail income received by the
3 retail merchant from a transaction does not include the amount of
4 tax imposed on the transaction under IC 6-2.5.

5 **Sec. 6.** A tax imposed under this chapter shall be imposed, paid,
6 and collected in the same manner that the state gross retail tax is
7 imposed, paid, and collected under IC 6-2.5. However, the return
8 to be filed with the payment of the tax imposed under this chapter
9 may be made on a separate return or may be combined with the
10 return filed for the payment of the state gross retail tax, as
11 prescribed by the department of state revenue.

12 **Sec. 7.** The amounts received from the tax imposed under this
13 chapter shall be paid monthly by the treasurer of state to the town
14 fiscal officer upon warrants issued by the state comptroller.

15 **Sec. 8. (a)** If a tax is imposed under section 3 of this chapter by
16 the town, the town fiscal officer shall establish a food and beverage
17 tax receipts fund.

18 **(b)** The town fiscal officer shall deposit in the fund all amounts
19 received under this chapter.

20 **(c)** Money earned from the investment of money in the fund
21 becomes a part of the fund.

22 **Sec. 9.** Money in the food and beverage tax receipts fund must
23 be used by the town only for the following purposes:

24 **(1)** Community and economic development projects that are
25 listed in the Wayne County Strategic Plan, excluding
26 infrastructure.

27 **(2)** The pledge of money under IC 5-1-14-4 for bonds, leases,
28 or other obligations incurred for a purpose described in
29 subdivision (1).

30 **Sec. 10.** With respect to obligations for which a pledge has been
31 made under section 9 of this chapter, the general assembly
32 covenants with the holders of the obligations that this chapter will
33 not be repealed or amended in a manner that will adversely affect
34 the imposition or collection of the tax imposed under this chapter
35 if the payment of any of the obligations is outstanding.

36 **Sec. 11. (a)** If the town imposes the tax authorized by this
37 chapter, the tax terminates on January 1, 2047.

38 **(b)** This chapter expires January 1, 2047.

39 SECTION 25. IC 6-9-67 IS ADDED TO THE INDIANA CODE AS
40 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY

1, 2025]:

2 **Chapter 67. Hagerstown Food and Beverage Tax**

3 **Sec. 1. This chapter applies to the town of Hagerstown.**

4 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**
5 **chapter.**

6 **Sec. 3. (a) The fiscal body of the town may adopt an ordinance**
7 **to impose an excise tax, known as the town food and beverage tax,**
8 **on transactions described in section 4 of this chapter. The fiscal**
9 **body of the town may adopt an ordinance under this subsection**
10 **only after the town fiscal body has previously:**

11 (1) adopted a resolution in support of the proposed town food
12 and beverage tax; and

13 (2) held at least one (1) separate public hearing in which a
14 discussion of the proposed ordinance to impose the town food
15 and beverage tax is the only substantive issue on the agenda
16 for the public hearing.

17 (b) If the town fiscal body adopts an ordinance under subsection
18 (a), the town fiscal body shall immediately send a certified copy of
19 the ordinance to the department of state revenue.

20 (c) If the town fiscal body adopts an ordinance under subsection
21 (a), the town food and beverage tax applies to transactions that
22 occur after the last day of the month following the month in which
23 the ordinance is adopted.

24 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**
25 **under section 3 of this chapter applies to a transaction in which**
26 **food or beverage is furnished, prepared, or served:**

27 (1) for consumption at a location or on equipment provided by
28 a retail merchant;

29 (2) in the town; and

30 (3) by a retail merchant for consideration.

31 (b) Transactions described in subsection (a)(1) include
32 transactions in which food or beverage is:

33 (1) served by a retail merchant off the merchant's premises;

34 (2) sold in a heated state or heated by a retail merchant;

35 (3) made of two (2) or more food ingredients, mixed or
36 combined by a retail merchant for sale as a single item (other
37 than food that is only cut, repackaged, or pasteurized by the
38 seller, and eggs, fish, meat, poultry, and foods containing these
39 raw animal foods requiring cooking by the consumer as
40 recommended by the federal Food and Drug Administration

1 in chapter 3, subpart 3-401.11 of its Food Code so as to
2 prevent food borne illnesses); or
3 (4) sold with eating utensils provided by a retail merchant,
4 including plates, knives, forks, spoons, glasses, cups, napkins,
5 or straws (for purposes of this subdivision, a plate does not
6 include a container or package used to transport food).

7 (c) The town food and beverage tax does not apply to the
8 furnishing, preparing, or serving of a food or beverage in a
9 transaction that is exempt, or to the extent the transaction is
10 exempt, from the state gross retail tax imposed by IC 6-2.5.

11 Sec. 5. The town food and beverage tax rate:

12 (1) must be imposed in an increment of twenty-five
13 hundredths percent (0.25%); and

14 (2) may not exceed one percent (1%);

15 of the gross retail income received by the merchant from the food
16 or beverage transaction described in section 4 of this chapter. For
17 purposes of this chapter, the gross retail income received by the
18 retail merchant from a transaction does not include the amount of
19 tax imposed on the transaction under IC 6-2.5.

20 Sec. 6. A tax imposed under this chapter shall be imposed, paid,
21 and collected in the same manner that the state gross retail tax is
22 imposed, paid, and collected under IC 6-2.5. However, the return
23 to be filed with the payment of the tax imposed under this chapter
24 may be made on a separate return or may be combined with the
25 return filed for the payment of the state gross retail tax, as
26 prescribed by the department of state revenue.

27 Sec. 7. The amounts received from the tax imposed under this
28 chapter shall be paid monthly by the treasurer of state to the town
29 fiscal officer upon warrants issued by the state comptroller.

30 Sec. 8. (a) If a tax is imposed under section 3 of this chapter by
31 the town, the town fiscal officer shall establish a food and beverage
32 tax receipts fund.

33 (b) The town fiscal officer shall deposit in the fund all amounts
34 received under this chapter.

35 (c) Money earned from the investment of money in the fund
36 becomes a part of the fund.

37 Sec. 9. Money in the food and beverage tax receipts fund must
38 be used by the town only for the following purposes:

39 (1) Community and economic development projects that are
40 listed in the Wayne County Strategic Plan, excluding

1 **infrastructure.**

2 **(2) The pledge of money under IC 5-1-14-4 for bonds, leases,**
 3 **or other obligations incurred for a purpose described in**
 4 **subdivision (1).**

5 **Sec. 10. With respect to obligations for which a pledge has been**
 6 **made under section 9 of this chapter, the general assembly**
 7 **covenants with the holders of the obligations that this chapter will**
 8 **not be repealed or amended in a manner that will adversely affect**
 9 **the imposition or collection of the tax imposed under this chapter**
 10 **if the payment of any of the obligations is outstanding.**

11 **Sec. 11. (a) If the town imposes the tax authorized by this**
 12 **chapter, the tax terminates on January 1, 2047.**

13 **(b) This chapter expires January 1, 2047.**

14 SECTION 26. IC 6-9-68 IS ADDED TO THE INDIANA CODE AS
 15 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
 16 1, 2025]:

17 **Chapter 68. Fountain City Food and Beverage Tax**

18 **Sec. 1. This chapter applies to the town of Fountain City.**

19 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**
 20 **chapter.**

21 **Sec. 3. (a) The fiscal body of the town may adopt an ordinance**
 22 **to impose an excise tax, known as the town food and beverage tax,**
 23 **on transactions described in section 4 of this chapter. The fiscal**
 24 **body of the town may adopt an ordinance under this subsection**
 25 **only after the town fiscal body has previously:**

26 **(1) adopted a resolution in support of the proposed town food**
 27 **and beverage tax; and**

28 **(2) held at least one (1) separate public hearing in which a**
 29 **discussion of the proposed ordinance to impose the town food**
 30 **and beverage tax is the only substantive issue on the agenda**
 31 **for the public hearing.**

32 **(b) If the town fiscal body adopts an ordinance under subsection**
 33 **(a), the town fiscal body shall immediately send a certified copy of**
 34 **the ordinance to the department of state revenue.**

35 **(c) If the town fiscal body adopts an ordinance under subsection**
 36 **(a), the town food and beverage tax applies to transactions that**
 37 **occur after the last day of the month following the month in which**
 38 **the ordinance is adopted.**

39 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**
 40 **under section 3 of this chapter applies to a transaction in which**

- 1 food or beverage is furnished, prepared, or served:
- 2 (1) for consumption at a location or on equipment provided by
- 3 a retail merchant;
- 4 (2) in the town; and
- 5 (3) by a retail merchant for consideration.
- 6 (b) Transactions described in subsection (a)(1) include
- 7 transactions in which food or beverage is:
- 8 (1) served by a retail merchant off the merchant's premises;
- 9 (2) sold in a heated state or heated by a retail merchant;
- 10 (3) made of two (2) or more food ingredients, mixed or
- 11 combined by a retail merchant for sale as a single item (other
- 12 than food that is only cut, repackaged, or pasteurized by the
- 13 seller, and eggs, fish, meat, poultry, and foods containing these
- 14 raw animal foods requiring cooking by the consumer as
- 15 recommended by the federal Food and Drug Administration
- 16 in chapter 3, subpart 3-401.11 of its Food Code so as to
- 17 prevent food borne illnesses); or
- 18 (4) sold with eating utensils provided by a retail merchant,
- 19 including plates, knives, forks, spoons, glasses, cups, napkins,
- 20 or straws (for purposes of this subdivision, a plate does not
- 21 include a container or package used to transport food).
- 22 (c) The town food and beverage tax does not apply to the
- 23 furnishing, preparing, or serving of a food or beverage in a
- 24 transaction that is exempt, or to the extent the transaction is
- 25 exempt, from the state gross retail tax imposed by IC 6-2.5.
- 26 **Sec. 5. The town food and beverage tax rate:**
- 27 (1) must be imposed in an increment of twenty-five
- 28 hundredths percent (0.25%); and
- 29 (2) may not exceed one percent (1%);
- 30 of the gross retail income received by the merchant from the food
- 31 or beverage transaction described in section 4 of this chapter. For
- 32 purposes of this chapter, the gross retail income received by the
- 33 retail merchant from a transaction does not include the amount of
- 34 tax imposed on the transaction under IC 6-2.5.
- 35 **Sec. 6. A tax imposed under this chapter shall be imposed, paid,**
- 36 **and collected in the same manner that the state gross retail tax is**
- 37 **imposed, paid, and collected under IC 6-2.5. However, the return**
- 38 **to be filed with the payment of the tax imposed under this chapter**
- 39 **may be made on a separate return or may be combined with the**
- 40 **return filed for the payment of the state gross retail tax, as**

1 prescribed by the department of state revenue.

2 **Sec. 7. The amounts received from the tax imposed under this**
 3 **chapter shall be paid monthly by the treasurer of state to the town**
 4 **fiscal officer upon warrants issued by the state comptroller.**

5 **Sec. 8. (a) If a tax is imposed under section 3 of this chapter by**
 6 **the town, the town fiscal officer shall establish a food and beverage**
 7 **tax receipts fund.**

8 **(b) The town fiscal officer shall deposit in the fund all amounts**
 9 **received under this chapter.**

10 **(c) Money earned from the investment of money in the fund**
 11 **becomes a part of the fund.**

12 **Sec. 9. Money in the food and beverage tax receipts fund must**
 13 **be used by the town only for the following purposes:**

14 **(1) Community and economic development projects that are**
 15 **listed in the Wayne County Strategic Plan, excluding**
 16 **infrastructure.**

17 **(2) The pledge of money under IC 5-1-14-4 for bonds, leases,**
 18 **or other obligations incurred for a purpose described in**
 19 **subdivision (1).**

20 **Sec. 10. With respect to obligations for which a pledge has been**
 21 **made under section 9 of this chapter, the general assembly**
 22 **covenants with the holders of the obligations that this chapter will**
 23 **not be repealed or amended in a manner that will adversely affect**
 24 **the imposition or collection of the tax imposed under this chapter**
 25 **if the payment of any of the obligations is outstanding.**

26 **Sec. 11. (a) If the town imposes the tax authorized by this**
 27 **chapter, the tax terminates on January 1, 2047.**

28 **(b) This chapter expires January 1, 2047.**

29 SECTION 27. IC 6-9-69 IS ADDED TO THE INDIANA CODE AS
 30 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
 31 1, 2025]:

32 **Chapter 69. Greens Fork Food and Beverage Tax**

33 **Sec. 1. This chapter applies to the town of Greens Fork.**

34 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**
 35 **chapter.**

36 **Sec. 3. (a) The fiscal body of the town may adopt an ordinance**
 37 **to impose an excise tax, known as the town food and beverage tax,**
 38 **on transactions described in section 4 of this chapter. The fiscal**
 39 **body of the town may adopt an ordinance under this subsection**
 40 **only after the town fiscal body has previously:**

1 **(1) adopted a resolution in support of the proposed town food**
 2 **and beverage tax; and**

3 **(2) held at least one (1) separate public hearing in which a**
 4 **discussion of the proposed ordinance to impose the town food**
 5 **and beverage tax is the only substantive issue on the agenda**
 6 **for the public hearing.**

7 **(b) If the town fiscal body adopts an ordinance under subsection**
 8 **(a), the town fiscal body shall immediately send a certified copy of**
 9 **the ordinance to the department of state revenue.**

10 **(c) If the town fiscal body adopts an ordinance under subsection**
 11 **(a), the town food and beverage tax applies to transactions that**
 12 **occur after the last day of the month following the month in which**
 13 **the ordinance is adopted.**

14 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**
 15 **under section 3 of this chapter applies to a transaction in which**
 16 **food or beverage is furnished, prepared, or served:**

17 **(1) for consumption at a location or on equipment provided by**
 18 **a retail merchant;**

19 **(2) in the town; and**

20 **(3) by a retail merchant for consideration.**

21 **(b) Transactions described in subsection (a)(1) include**
 22 **transactions in which food or beverage is:**

23 **(1) served by a retail merchant off the merchant's premises;**

24 **(2) sold in a heated state or heated by a retail merchant;**

25 **(3) made of two (2) or more food ingredients, mixed or**
 26 **combined by a retail merchant for sale as a single item (other**
 27 **than food that is only cut, repackaged, or pasteurized by the**
 28 **seller, and eggs, fish, meat, poultry, and foods containing these**
 29 **raw animal foods requiring cooking by the consumer as**
 30 **recommended by the federal Food and Drug Administration**
 31 **in chapter 3, subpart 3-401.11 of its Food Code so as to**
 32 **prevent food borne illnesses); or**

33 **(4) sold with eating utensils provided by a retail merchant,**
 34 **including plates, knives, forks, spoons, glasses, cups, napkins,**
 35 **or straws (for purposes of this subdivision, a plate does not**
 36 **include a container or package used to transport food).**

37 **(c) The town food and beverage tax does not apply to the**
 38 **furnishing, preparing, or serving of a food or beverage in a**
 39 **transaction that is exempt, or to the extent the transaction is**
 40 **exempt, from the state gross retail tax imposed by IC 6-2.5.**

1 **Sec. 5. The town food and beverage tax rate:**

2 (1) must be imposed in an increment of twenty-five
3 hundredths percent (0.25%); and

4 (2) may not exceed one percent (1%);

5 of the gross retail income received by the merchant from the food
6 or beverage transaction described in section 4 of this chapter. For
7 purposes of this chapter, the gross retail income received by the
8 retail merchant from a transaction does not include the amount of
9 tax imposed on the transaction under IC 6-2.5.

10 **Sec. 6. A tax imposed under this chapter shall be imposed, paid,**
11 **and collected in the same manner that the state gross retail tax is**
12 **imposed, paid, and collected under IC 6-2.5. However, the return**
13 **to be filed with the payment of the tax imposed under this chapter**
14 **may be made on a separate return or may be combined with the**
15 **return filed for the payment of the state gross retail tax, as**
16 **prescribed by the department of state revenue.**

17 **Sec. 7. The amounts received from the tax imposed under this**
18 **chapter shall be paid monthly by the treasurer of state to the town**
19 **fiscal officer upon warrants issued by the state comptroller.**

20 **Sec. 8. (a) If a tax is imposed under section 3 of this chapter by**
21 **the town, the town fiscal officer shall establish a food and beverage**
22 **tax receipts fund.**

23 **(b) The town fiscal officer shall deposit in the fund all amounts**
24 **received under this chapter.**

25 **(c) Money earned from the investment of money in the fund**
26 **becomes a part of the fund.**

27 **Sec. 9. Money in the food and beverage tax receipts fund must**
28 **be used by the town only for the following purposes:**

29 (1) Community and economic development projects that are
30 listed in the Wayne County Strategic Plan, excluding
31 infrastructure.

32 (2) The pledge of money under IC 5-1-14-4 for bonds, leases,
33 or other obligations incurred for a purpose described in
34 subdivision (1).

35 **Sec. 10. With respect to obligations for which a pledge has been**
36 **made under section 9 of this chapter, the general assembly**
37 **covenants with the holders of the obligations that this chapter will**
38 **not be repealed or amended in a manner that will adversely affect**
39 **the imposition or collection of the tax imposed under this chapter**
40 **if the payment of any of the obligations is outstanding.**

1 **Sec. 11. (a) If the town imposes the tax authorized by this**
 2 **chapter, the tax terminates on January 1, 2047.**

3 **(b) This chapter expires January 1, 2047.**

4 SECTION 28. IC 6-9-70 IS ADDED TO THE INDIANA CODE AS
 5 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
 6 1, 2025]:

7 **Chapter 70. Milton Food and Beverage Tax**

8 **Sec. 1. This chapter applies to the town of Milton.**

9 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**
 10 **chapter.**

11 **Sec. 3. (a) The fiscal body of the town may adopt an ordinance**
 12 **to impose an excise tax, known as the town food and beverage tax,**
 13 **on transactions described in section 4 of this chapter. The fiscal**
 14 **body of the town may adopt an ordinance under this subsection**
 15 **only after the town fiscal body has previously:**

16 **(1) adopted a resolution in support of the proposed town food**
 17 **and beverage tax; and**

18 **(2) held at least one (1) separate public hearing in which a**
 19 **discussion of the proposed ordinance to impose the town food**
 20 **and beverage tax is the only substantive issue on the agenda**
 21 **for the public hearing.**

22 **(b) If the town fiscal body adopts an ordinance under subsection**
 23 **(a), the town fiscal body shall immediately send a certified copy of**
 24 **the ordinance to the department of state revenue.**

25 **(c) If the town fiscal body adopts an ordinance under subsection**
 26 **(a), the town food and beverage tax applies to transactions that**
 27 **occur after the last day of the month following the month in which**
 28 **the ordinance is adopted.**

29 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**
 30 **under section 3 of this chapter applies to a transaction in which**
 31 **food or beverage is furnished, prepared, or served:**

32 **(1) for consumption at a location or on equipment provided by**
 33 **a retail merchant;**

34 **(2) in the town; and**

35 **(3) by a retail merchant for consideration.**

36 **(b) Transactions described in subsection (a)(1) include**
 37 **transactions in which food or beverage is:**

38 **(1) served by a retail merchant off the merchant's premises;**

39 **(2) sold in a heated state or heated by a retail merchant;**

40 **(3) made of two (2) or more food ingredients, mixed or**

1 combined by a retail merchant for sale as a single item (other
2 than food that is only cut, repackaged, or pasteurized by the
3 seller, and eggs, fish, meat, poultry, and foods containing these
4 raw animal foods requiring cooking by the consumer as
5 recommended by the federal Food and Drug Administration
6 in chapter 3, subpart 3-401.11 of its Food Code so as to
7 prevent food borne illnesses); or

8 (4) sold with eating utensils provided by a retail merchant,
9 including plates, knives, forks, spoons, glasses, cups, napkins,
10 or straws (for purposes of this subdivision, a plate does not
11 include a container or package used to transport food).

12 (c) The town food and beverage tax does not apply to the
13 furnishing, preparing, or serving of a food or beverage in a
14 transaction that is exempt, or to the extent the transaction is
15 exempt, from the state gross retail tax imposed by IC 6-2.5.

16 Sec. 5. The town food and beverage tax rate:

17 (1) must be imposed in an increment of twenty-five
18 hundredths percent (0.25%); and

19 (2) may not exceed one percent (1%);

20 of the gross retail income received by the merchant from the food
21 or beverage transaction described in section 4 of this chapter. For
22 purposes of this chapter, the gross retail income received by the
23 retail merchant from a transaction does not include the amount of
24 tax imposed on the transaction under IC 6-2.5.

25 Sec. 6. A tax imposed under this chapter shall be imposed, paid,
26 and collected in the same manner that the state gross retail tax is
27 imposed, paid, and collected under IC 6-2.5. However, the return
28 to be filed with the payment of the tax imposed under this chapter
29 may be made on a separate return or may be combined with the
30 return filed for the payment of the state gross retail tax, as
31 prescribed by the department of state revenue.

32 Sec. 7. The amounts received from the tax imposed under this
33 chapter shall be paid monthly by the treasurer of state to the town
34 fiscal officer upon warrants issued by the state comptroller.

35 Sec. 8. (a) If a tax is imposed under section 3 of this chapter by
36 the town, the town fiscal officer shall establish a food and beverage
37 tax receipts fund.

38 (b) The town fiscal officer shall deposit in the fund all amounts
39 received under this chapter.

40 (c) Money earned from the investment of money in the fund

1 becomes a part of the fund.

2 **Sec. 9. Money in the food and beverage tax receipts fund must**
3 **be used by the town only for the following purposes:**

4 (1) Community and economic development projects that are
5 listed in the Wayne County Strategic Plan, excluding
6 infrastructure.

7 (2) The pledge of money under IC 5-1-14-4 for bonds, leases,
8 or other obligations incurred for a purpose described in
9 subdivision (1).

10 **Sec. 10. With respect to obligations for which a pledge has been**
11 **made under section 9 of this chapter, the general assembly**
12 **covenants with the holders of the obligations that this chapter will**
13 **not be repealed or amended in a manner that will adversely affect**
14 **the imposition or collection of the tax imposed under this chapter**
15 **if the payment of any of the obligations is outstanding.**

16 **Sec. 11. (a) If the town imposes the tax authorized by this**
17 **chapter, the tax terminates on January 1, 2047.**

18 **(b) This chapter expires January 1, 2047.**

19 SECTION 29. IC 6-9-71 IS ADDED TO THE INDIANA CODE AS
20 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
21 1, 2025]:

22 **Chapter 71. Dublin Food and Beverage Tax**

23 **Sec. 1. This chapter applies to the town of Dublin.**

24 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**
25 **chapter.**

26 **Sec. 3. (a) The fiscal body of the town may adopt an ordinance**
27 **to impose an excise tax, known as the town food and beverage tax,**
28 **on transactions described in section 4 of this chapter. The fiscal**
29 **body of the town may adopt an ordinance under this subsection**
30 **only after the town fiscal body has previously:**

31 (1) adopted a resolution in support of the proposed town food
32 and beverage tax; and

33 (2) held at least one (1) separate public hearing in which a
34 discussion of the proposed ordinance to impose the town food
35 and beverage tax is the only substantive issue on the agenda
36 for the public hearing.

37 **(b) If the town fiscal body adopts an ordinance under subsection**
38 **(a), the town fiscal body shall immediately send a certified copy of**
39 **the ordinance to the department of state revenue.**

40 **(c) If the town fiscal body adopts an ordinance under subsection**

1 (a), the town food and beverage tax applies to transactions that
 2 occur after the last day of the month following the month in which
 3 the ordinance is adopted.

4 Sec. 4. (a) Except as provided in subsection (c), a tax imposed
 5 under section 3 of this chapter applies to a transaction in which
 6 food or beverage is furnished, prepared, or served:

7 (1) for consumption at a location or on equipment provided by
 8 a retail merchant;

9 (2) in the town; and

10 (3) by a retail merchant for consideration.

11 (b) Transactions described in subsection (a)(1) include
 12 transactions in which food or beverage is:

13 (1) served by a retail merchant off the merchant's premises;

14 (2) sold in a heated state or heated by a retail merchant;

15 (3) made of two (2) or more food ingredients, mixed or
 16 combined by a retail merchant for sale as a single item (other
 17 than food that is only cut, repackaged, or pasteurized by the
 18 seller, and eggs, fish, meat, poultry, and foods containing these
 19 raw animal foods requiring cooking by the consumer as
 20 recommended by the federal Food and Drug Administration
 21 in chapter 3, subpart 3-401.11 of its Food Code so as to
 22 prevent food borne illnesses); or

23 (4) sold with eating utensils provided by a retail merchant,
 24 including plates, knives, forks, spoons, glasses, cups, napkins,
 25 or straws (for purposes of this subdivision, a plate does not
 26 include a container or package used to transport food).

27 (c) The town food and beverage tax does not apply to the
 28 furnishing, preparing, or serving of a food or beverage in a
 29 transaction that is exempt, or to the extent the transaction is
 30 exempt, from the state gross retail tax imposed by IC 6-2.5.

31 Sec. 5. The town food and beverage tax rate:

32 (1) must be imposed in an increment of twenty-five
 33 hundredths percent (0.25%); and

34 (2) may not exceed one percent (1%);

35 of the gross retail income received by the merchant from the food
 36 or beverage transaction described in section 4 of this chapter. For
 37 purposes of this chapter, the gross retail income received by the
 38 retail merchant from a transaction does not include the amount of
 39 tax imposed on the transaction under IC 6-2.5.

40 Sec. 6. A tax imposed under this chapter shall be imposed, paid,

1 and collected in the same manner that the state gross retail tax is
 2 imposed, paid, and collected under IC 6-2.5. However, the return
 3 to be filed with the payment of the tax imposed under this chapter
 4 may be made on a separate return or may be combined with the
 5 return filed for the payment of the state gross retail tax, as
 6 prescribed by the department of state revenue.

7 **Sec. 7.** The amounts received from the tax imposed under this
 8 chapter shall be paid monthly by the treasurer of state to the town
 9 fiscal officer upon warrants issued by the state comptroller.

10 **Sec. 8. (a)** If a tax is imposed under section 3 of this chapter by
 11 the town, the town fiscal officer shall establish a food and beverage
 12 tax receipts fund.

13 **(b)** The town fiscal officer shall deposit in the fund all amounts
 14 received under this chapter.

15 **(c)** Money earned from the investment of money in the fund
 16 becomes a part of the fund.

17 **Sec. 9.** Money in the food and beverage tax receipts fund must
 18 be used by the town only for the following purposes:

19 **(1)** Community and economic development projects that are
 20 listed in the Wayne County Strategic Plan, excluding
 21 infrastructure.

22 **(2)** The pledge of money under IC 5-1-14-4 for bonds, leases,
 23 or other obligations incurred for a purpose described in
 24 subdivision (1).

25 **Sec. 10.** With respect to obligations for which a pledge has been
 26 made under section 9 of this chapter, the general assembly
 27 covenants with the holders of the obligations that this chapter will
 28 not be repealed or amended in a manner that will adversely affect
 29 the imposition or collection of the tax imposed under this chapter
 30 if the payment of any of the obligations is outstanding.

31 **Sec. 11. (a)** If the town imposes the tax authorized by this
 32 chapter, the tax terminates on January 1, 2047.

33 **(b)** This chapter expires January 1, 2047.

34 SECTION 30. IC 6-9-72 IS ADDED TO THE INDIANA CODE AS
 35 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
 36 1, 2025]:

37 **Chapter 72. Mount Auburn Food and Beverage Tax**

38 **Sec. 1.** This chapter applies to the town of Mount Auburn.

39 **Sec. 2.** The definitions in IC 6-9-12-1 apply throughout this
 40 chapter.

1 **Sec. 3. (a) The fiscal body of the town may adopt an ordinance**
2 **to impose an excise tax, known as the town food and beverage tax,**
3 **on transactions described in section 4 of this chapter. The fiscal**
4 **body of the town may adopt an ordinance under this subsection**
5 **only after the town fiscal body has previously:**

6 **(1) adopted a resolution in support of the proposed town food**
7 **and beverage tax; and**

8 **(2) held at least one (1) separate public hearing in which a**
9 **discussion of the proposed ordinance to impose the town food**
10 **and beverage tax is the only substantive issue on the agenda**
11 **for the public hearing.**

12 **(b) If the town fiscal body adopts an ordinance under subsection**
13 **(a), the town fiscal body shall immediately send a certified copy of**
14 **the ordinance to the department of state revenue.**

15 **(c) If the town fiscal body adopts an ordinance under subsection**
16 **(a), the town food and beverage tax applies to transactions that**
17 **occur after the last day of the month following the month in which**
18 **the ordinance is adopted.**

19 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**
20 **under section 3 of this chapter applies to a transaction in which**
21 **food or beverage is furnished, prepared, or served:**

22 **(1) for consumption at a location or on equipment provided by**
23 **a retail merchant;**

24 **(2) in the town; and**

25 **(3) by a retail merchant for consideration.**

26 **(b) Transactions described in subsection (a)(1) include**
27 **transactions in which food or beverage is:**

28 **(1) served by a retail merchant off the merchant's premises;**

29 **(2) sold in a heated state or heated by a retail merchant;**

30 **(3) made of two (2) or more food ingredients, mixed or**
31 **combined by a retail merchant for sale as a single item (other**
32 **than food that is only cut, repackaged, or pasteurized by the**
33 **seller, and eggs, fish, meat, poultry, and foods containing these**
34 **raw animal foods requiring cooking by the consumer as**
35 **recommended by the federal Food and Drug Administration**
36 **in chapter 3, subpart 3-401.11 of its Food Code so as to**
37 **prevent food borne illnesses); or**

38 **(4) sold with eating utensils provided by a retail merchant,**
39 **including plates, knives, forks, spoons, glasses, cups, napkins,**
40 **or straws (for purposes of this subdivision, a plate does not**

1 include a container or package used to transport food).

2 (c) The town food and beverage tax does not apply to the
3 furnishing, preparing, or serving of a food or beverage in a
4 transaction that is exempt, or to the extent the transaction is
5 exempt, from the state gross retail tax imposed by IC 6-2.5.

6 **Sec. 5. The town food and beverage tax rate:**

7 (1) must be imposed in an increment of twenty-five
8 hundredths percent (0.25%); and

9 (2) may not exceed one percent (1%);

10 of the gross retail income received by the merchant from the food
11 or beverage transaction described in section 4 of this chapter. For
12 purposes of this chapter, the gross retail income received by the
13 retail merchant from a transaction does not include the amount of
14 tax imposed on the transaction under IC 6-2.5.

15 **Sec. 6. A tax imposed under this chapter shall be imposed, paid,
16 and collected in the same manner that the state gross retail tax is
17 imposed, paid, and collected under IC 6-2.5. However, the return
18 to be filed with the payment of the tax imposed under this chapter
19 may be made on a separate return or may be combined with the
20 return filed for the payment of the state gross retail tax, as
21 prescribed by the department of state revenue.**

22 **Sec. 7. The amounts received from the tax imposed under this
23 chapter shall be paid monthly by the treasurer of state to the town
24 fiscal officer upon warrants issued by the state comptroller.**

25 **Sec. 8. (a) If a tax is imposed under section 3 of this chapter by
26 the town, the town fiscal officer shall establish a food and beverage
27 tax receipts fund.**

28 (b) The town fiscal officer shall deposit in the fund all amounts
29 received under this chapter.

30 (c) Money earned from the investment of money in the fund
31 becomes a part of the fund.

32 **Sec. 9. Money in the food and beverage tax receipts fund must
33 be used by the town only for the following purposes:**

34 (1) Community and economic development projects that are
35 listed in the Wayne County Strategic Plan, excluding
36 infrastructure.

37 (2) The pledge of money under IC 5-1-14-4 for bonds, leases,
38 or other obligations incurred for a purpose described in
39 subdivision (1).

40 **Sec. 10. With respect to obligations for which a pledge has been**

1 made under section 9 of this chapter, the general assembly
 2 covenants with the holders of the obligations that this chapter will
 3 not be repealed or amended in a manner that will adversely affect
 4 the imposition or collection of the tax imposed under this chapter
 5 if the payment of any of the obligations is outstanding.

6 **Sec. 11. (a) If the town imposes the tax authorized by this**
 7 **chapter, the tax terminates on January 1, 2047.**

8 **(b) This chapter expires January 1, 2047.**

9 SECTION 31. IC 6-9-73 IS ADDED TO THE INDIANA CODE AS
 10 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
 11 1, 2025]:

12 **Chapter 73. Madison Food and Beverage Tax**

13 **Sec. 1. This chapter applies to the city of Madison.**

14 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**
 15 **chapter.**

16 **Sec. 3. (a) The fiscal body of the city may adopt an ordinance to**
 17 **impose an excise tax, known as the city food and beverage tax, on**
 18 **transactions described in section 4 of this chapter. The fiscal body**
 19 **of the city may adopt an ordinance under this subsection only after**
 20 **the fiscal body has previously held at least one (1) separate public**
 21 **hearing in which a discussion of the proposed ordinance to impose**
 22 **the city food and beverage tax is the only substantive issue on the**
 23 **agenda for the public hearing.**

24 **(b) If the city fiscal body adopts an ordinance under subsection**
 25 **(a), the city fiscal body shall immediately send a certified copy of**
 26 **the ordinance to the department of state revenue.**

27 **(c) If the city fiscal body adopts an ordinance under subsection**
 28 **(a), the city food and beverage tax applies to transactions that**
 29 **occur after the later of the following:**

30 **(1) The day specified in the ordinance.**

31 **(2) The last day of the month that succeeds the month in**
 32 **which the ordinance is adopted.**

33 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**
 34 **under section 3 of this chapter applies to a transaction in which**
 35 **food or beverage is furnished, prepared, or served:**

36 **(1) for consumption at a location or on equipment provided by**
 37 **a retail merchant;**

38 **(2) in the city; and**

39 **(3) by a retail merchant for consideration.**

40 **(b) Transactions described in subsection (a)(1) include**

- 1 transactions in which food or beverage is:
- 2 (1) served by a retail merchant off the merchant's premises;
- 3 (2) sold in a heated state or heated by a retail merchant;
- 4 (3) made of two (2) or more food ingredients, mixed or
- 5 combined by a retail merchant for sale as a single item (other
- 6 than food that is only cut, repackaged, or pasteurized by the
- 7 seller, and eggs, fish, meat, poultry, and foods containing these
- 8 raw animal foods requiring cooking by the consumer as
- 9 recommended by the federal Food and Drug Administration
- 10 in chapter 3, subpart 3-401.11 of its Food Code so as to
- 11 prevent food borne illnesses); or
- 12 (4) sold with eating utensils provided by a retail merchant,
- 13 including plates, knives, forks, spoons, glasses, cups, napkins,
- 14 or straws (for purposes of this subdivision, a plate does not
- 15 include a container or package used to transport food).
- 16 (c) The city food and beverage tax does not apply to the
- 17 furnishing, preparing, or serving of a food or beverage in a
- 18 transaction that is exempt, or to the extent the transaction is
- 19 exempt, from the state gross retail tax imposed by IC 6-2.5.
- 20 **Sec. 5. The city food and beverage tax rate:**
- 21 (1) must be imposed in an increment of twenty-five
- 22 hundredths percent (0.25%); and
- 23 (2) may not exceed one percent (1%);
- 24 of the gross retail income received by the merchant from the food
- 25 or beverage transaction described in section 4 of this chapter. For
- 26 purposes of this chapter, the gross retail income received by the
- 27 retail merchant from a transaction does not include the amount of
- 28 tax imposed on the transaction under IC 6-2.5.
- 29 **Sec. 6. A tax imposed under this chapter shall be imposed, paid,**
- 30 **and collected in the same manner that the state gross retail tax is**
- 31 **imposed, paid, and collected under IC 6-2.5. However, the return**
- 32 **to be filed with the payment of the tax imposed under this chapter**
- 33 **may be made on a separate return or may be combined with the**
- 34 **return filed for the payment of the state gross retail tax, as**
- 35 **prescribed by the department of state revenue.**
- 36 **Sec. 7. The amounts received from the tax imposed under this**
- 37 **chapter shall be paid monthly by the treasurer of state to the city**
- 38 **fiscal officer upon warrants issued by the state comptroller.**
- 39 **Sec. 8. (a) If a tax is imposed under section 3 of this chapter by**
- 40 **the city, the city fiscal officer shall establish a food and beverage**

1 tax receipts fund.

2 (b) The city fiscal officer shall deposit in the fund all amounts
3 received under this chapter.

4 (c) Money earned from the investment of money in the fund
5 becomes a part of the fund.

6 **Sec. 9. Money in the food and beverage tax receipts fund must
7 be used by the city only for the following purposes:**

8 (1) Park and recreation purposes, including the purchase of
9 land for park and recreation purposes.

10 (2) Economic development and tourism related purposes or
11 facilities, including the purchase of land for economic
12 development or tourism related purposes.

13 (3) The pledge of money under IC 5-1-14-4 for bonds, leases,
14 or other obligations incurred for a purpose described in
15 subdivisions (1) and (2).

16 Revenue derived from the imposition of a tax under this chapter
17 may be treated by the city as additional revenue for the purpose of
18 fixing its budget for the budget year during which the revenues are
19 to be distributed to the city.

20 **Sec. 10. With respect to obligations for which a pledge has been
21 made under section 9 of this chapter, the general assembly
22 covenants with the holders of the obligations that this chapter will
23 not be repealed or amended in a manner that will adversely affect
24 the imposition or collection of the tax imposed under this chapter
25 if the payment of any of the obligations is outstanding.**

26 **Sec. 11. (a) If the city imposes the tax authorized by this chapter,
27 the tax terminates on January 1, 2047.**

28 (b) This chapter expires January 1, 2047.

29 SECTION 32. IC 6-9-74 IS ADDED TO THE INDIANA CODE AS
30 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
31 1, 2025]:

32 **Chapter 74. Boone County Innkeeper's Tax**

33 **Sec. 1. (a) This chapter applies to Boone County, if the county
34 had adopted an innkeeper's tax under IC 6-9-18 before July 1,
35 2025.**

36 (b) The:

37 (1) convention, visitor, and tourism promotion fund;

38 (2) convention and visitor commission;

39 (3) innkeeper's tax rate; and

40 (4) tax collection procedures;

1 established under IC 6-9-18 before July 1, 2025, remain in effect
2 and govern the county's innkeeper's tax until amended under this
3 chapter.

4 (c) A member of the convention and visitor commission
5 established under IC 6-9-18 before July 1, 2025, shall serve a full
6 term of office. If a vacancy occurs, the appointing authority shall
7 appoint a qualified replacement as provided under this chapter.
8 The appointing authority shall make other subsequent
9 appointments to the commission as provided under this chapter.

10 Sec. 2. As used in this chapter:

11 (1) "executive" and "fiscal body" have the meanings set forth
12 in IC 36-1-2; and

13 (2) "gross retail income" and "person" have the meanings set
14 forth in IC 6-2.5-1.

15 Sec. 3. (a) The fiscal body of the county may levy a tax on every
16 person engaged in the business of renting or furnishing, for periods
17 of less than thirty (30) days, any room or rooms, lodgings, or
18 accommodations in any:

19 (1) hotel;

20 (2) motel;

21 (3) boat motel;

22 (4) inn;

23 (5) college or university memorial union;

24 (6) college or university residence hall or dormitory; or

25 (7) tourist cabin;

26 located in the county.

27 (b) The tax does not apply to gross income received in a
28 transaction in which:

29 (1) a student rents lodgings in a college or university residence
30 hall while that student participates in a course of study for
31 which the student receives college credit from a college or
32 university located in the county; or

33 (2) a person rents a room, lodging, or accommodations for a
34 period of thirty (30) days or more.

35 (c) Subject to section 4 of this chapter, the tax may not exceed
36 the rate of eight percent (8%) on the gross retail income derived
37 from lodging income only and is in addition to the state gross retail
38 tax imposed under IC 6-2.5.

39 (d) The county fiscal body may adopt an ordinance to require
40 that the tax shall be paid monthly to the county treasurer. If such

1 an ordinance is adopted, the tax shall be paid to the county
2 treasurer not more than twenty (20) days after the end of the
3 month the tax is collected. If such an ordinance is not adopted, the
4 tax shall be imposed, paid, and collected in exactly the same
5 manner as the state gross retail tax is imposed, paid, and collected
6 under IC 6-2.5.

7 (e) All of the provisions of IC 6-2.5 relating to rights, duties,
8 liabilities, procedures, penalties, definitions, exemptions, and
9 administration are applicable to the imposition and administration
10 of the tax imposed under this section except to the extent those
11 provisions are in conflict or inconsistent with the specific
12 provisions of this chapter or the requirements of the county
13 treasurer. If the tax is paid to the department of state revenue, the
14 return to be filed for the payment of the tax under this section may
15 be either a separate return or may be combined with the return
16 filed for the payment of the state gross retail tax as the department
17 of state revenue may, by rule, determine.

18 (f) If the tax is paid to the department of state revenue, the
19 amounts received from the tax imposed under this section shall be
20 paid monthly by the treasurer of state to the county treasurer upon
21 warrants issued by the state comptroller.

22 Sec. 4. (a) After June 30, 2025, the county fiscal body may adopt
23 an ordinance to increase the tax rate imposed under section 3 of
24 this chapter to a tax rate that exceeds five percent (5%) but does
25 not exceed eight percent (8%). If the county imposes a tax rate that
26 exceeds five percent (5%), the portion that exceeds five percent
27 (5%) terminates January 1, 2047.

28 (b) If the county fiscal body adopts an ordinance for an increase
29 under this section:

30 (1) it shall immediately send a certified copy of the ordinance
31 to the department of state revenue; and

32 (2) the increase applies to transactions after the last day of the
33 month in which the ordinance is adopted, if the county fiscal
34 body adopts the ordinance on or before the fifteenth day of a
35 month. If the county fiscal body adopts the ordinance after
36 the fifteenth day of a month, the tax applies to transactions
37 after the last day of the month following the month in which
38 the ordinance is adopted.

39 Sec. 5. (a) The county treasurer shall establish a convention,
40 visitor, and tourism promotion fund. The county treasurer shall

1 deposit in this fund all amounts the county treasurer receives
 2 under section 3 of this chapter that are attributable to a rate that
 3 does not exceed eight percent (8%).

4 (b) The county auditor shall issue a warrant directing the
 5 county treasurer to transfer money from the convention, visitor,
 6 and tourism promotion fund to the commission's treasurer if the
 7 commission submits a written request for the transfer.

8 (c) Money in a convention, visitor, and tourism promotion fund,
 9 or money transferred from such a fund under subsection (b), may
 10 be expended only to promote and encourage conventions, visitors,
 11 and tourism within the county. Expenditures under this subsection
 12 may include expenditures for advertising, promotional activities,
 13 trade shows, special events, and recreation.

14 (d) If before July 1, 2025, the county:

15 (1) issued a bond with a pledge of revenues from the tax
 16 imposed under IC 6-9-18-3; or

17 (2) pledged all or part of the amounts received from the tax
 18 imposed under IC 6-9-18-3 in accordance with a resolution
 19 adopted under IC 6-9-18-6.5 (before its repeal) to the payment
 20 of obligations (including bonds and leases) of a political
 21 subdivision located in the county;

22 the county shall continue to expend money from the fund for that
 23 purpose until any bonds, leases, or other obligations are paid.

24 Sec. 6. (a) The county executive shall create a commission to
 25 promote the development and growth of the convention, visitor,
 26 and tourism industry in the county. If two (2) or more adjoining
 27 counties desire to establish a joint commission, the counties shall
 28 enter into an agreement under IC 36-1-7.

29 (b) The county executive shall determine the number of
 30 members, which must be an odd number, to be appointed to the
 31 commission. A simple majority of the members must be:

32 (1) engaged in a convention, visitor, or tourism business; or

33 (2) involved in or promoting conventions, visitors, or tourism.

34 A member appointed to the commission under subdivision (1) or
 35 (2) need not be a resident of the county if the member is an owner
 36 or an executive level employee of a convention, visitor, or tourism
 37 business that is located within the county. However, the member
 38 must be a resident of Indiana. If available and willing to serve, at
 39 least two (2) of the members must be engaged in the business of
 40 renting or furnishing rooms, lodging, or accommodations (as

1 described in section 3 of this chapter). Not more than one (1)
2 member may be affiliated with the same business entity. Except as
3 otherwise provided in this subsection, each member must reside in
4 the county. The county executive shall also determine who will
5 make the appointments to the commission, except that the
6 executive of the largest municipality in the county shall appoint a
7 number of the members of the commission, which number shall be
8 in the same ratio to the total size of the commission (rounded off to
9 the nearest whole number) that the population of the largest
10 municipality bears to the total population of the county.

11 (c) All terms of office of commission members begin on January
12 1. Initial appointments must be for staggered terms, with
13 subsequent appointments for two (2) year terms. A member whose
14 term expires may be reappointed to serve another term. If a
15 vacancy occurs, the appointing authority shall appoint a qualified
16 person to serve for the remainder of the term. If an initial
17 appointment is not made by February 1 or a vacancy is not filled
18 within thirty (30) days, the commission shall appoint a member by
19 majority vote.

20 (d) A member of the commission may be removed for cause by
21 the member's appointing authority.

22 (e) Members of the commission may not receive a salary.
23 However, commission members are entitled to reimbursement for
24 necessary expenses incurred in the performance of their respective
25 duties.

26 (f) Each commission member, before entering the member's
27 duties, shall take an oath of office in the usual form, to be endorsed
28 upon the member's certificate of appointment and promptly filed
29 with the clerk of the circuit court of the county.

30 (g) The commission shall meet after January 1 each year for the
31 purpose of organization. It shall elect one (1) of its members
32 president, another vice president, another secretary, and another
33 treasurer. The members elected to those offices shall perform the
34 duties pertaining to the offices. The first officers chosen shall serve
35 from the date of their election until their successors are elected and
36 qualified. A majority of the commission constitutes a quorum, and
37 the concurrence of a majority of the commission is necessary to
38 authorize any action.

39 Sec. 7. (a) The commission may:

40 (1) accept and use gifts, grants, and contributions from any

1 public or private source, under terms and conditions that the
2 commission considers necessary and desirable;

3 (2) sue and be sued;

4 (3) enter into contracts and agreements; and

5 (4) make rules necessary for the conduct of its business and
6 the accomplishment of its purposes.

7 (b) In addition to the powers of the commission under
8 subsection (a), and subject to adoption of a resolution by the county
9 fiscal body under section 8 of this chapter, the commission may
10 enter into an agreement under which amounts deposited in, or to
11 be deposited in, the fund established under section 5(a) of this
12 chapter are pledged toward the payment of obligations (including
13 bonds and leases) issued or entered into by any political subdivision
14 located in the county to finance the construction, acquisition,
15 enlargement, and equipping of a sports and recreation facility to
16 promote and encourage conventions, trade shows, tourism, visitors,
17 or special events within the county.

18 (c) All expenses of the commission shall be paid from the fund
19 established under section 5 of this chapter or from money
20 transferred from that fund to the commission's treasurer under
21 section 5(b) of this chapter. The commission shall annually prepare
22 a budget and submit it to the county fiscal body for its review and
23 approval. Except for payments made under an agreement that is
24 authorized in a resolution adopted by the county fiscal body under
25 section 8 of this chapter, an expenditure may not be made under
26 this chapter unless it is in accordance with an appropriation made
27 by the county fiscal body in the manner provided by law.

28 Sec. 8. (a) The county fiscal body may adopt a resolution
29 authorizing an agreement described in section 7(b) of this chapter
30 that pledges all or part of the amounts received from the tax
31 imposed under section 3 of this chapter toward the payment of
32 obligations of a political subdivision located in the county only
33 after a public hearing:

34 (1) for which notice has been given in accordance with
35 IC 5-3-1; and

36 (2) at which all interested parties are provided the
37 opportunity to be heard.

38 Upon adoption of a resolution under this subsection, the county
39 fiscal body shall publish notice of the adoption of the resolution in
40 accordance with IC 5-3-1. An action to contest the validity of the

1 resolution or agreement described in section 7(b) of this chapter
 2 must be brought not later than thirty (30) days after notice of the
 3 adoption of the resolution.

4 (b) With respect to obligations to which amounts received from
 5 a tax imposed under section 3 of this chapter have been pledged in
 6 an agreement described in section 7(b) of this chapter, the general
 7 assembly covenants with the commission and the purchasers or
 8 owners of the obligations that this chapter will not be repealed or
 9 amended in any manner that will adversely affect the collection of
 10 the tax imposed under section 3 of this chapter, or the money
 11 deposited in the fund established under section 5 of this chapter, as
 12 long as the obligations are unpaid.

13 **Sec. 9.** All money coming into possession of the commission shall
 14 be deposited, held, secured, invested, and paid in accordance with
 15 statutes relating to the handling of public funds. The handling and
 16 expenditure of money coming into possession of the commission is
 17 subject to audit and supervision by the state board of accounts.

18 **Sec. 10. (a)** A member of the commission who knowingly:

- 19 (1) approves the transfer of money to any person or
 20 corporation not qualified under law for that transfer; or
 21 (2) approves a transfer for a purpose not permitted under
 22 law;

23 commits a Level 6 felony.

24 (b) A person who receives a transfer of money under this
 25 chapter and knowingly uses that money for any purpose not
 26 permitted under this chapter commits a Level 6 felony.

27 **Sec. 11. (a)** If the county imposes the tax authorized by this
 28 chapter, the tax terminates on January 1, 2047.

29 (b) This chapter expires January 1, 2047.

30 SECTION 33. IC 6-9-75 IS ADDED TO THE INDIANA CODE AS
 31 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
 32 1, 2025]:

33 **Chapter 75. Parke County Innkeeper's Tax**

34 **Sec. 1. (a)** This chapter applies to Parke County, if the county
 35 had adopted an innkeeper's tax under IC 6-9-18 before July 1,
 36 2025.

37 (b) The:

- 38 (1) convention, visitor, and tourism promotion fund;
 39 (2) convention and visitor commission;
 40 (3) innkeeper's tax rate; and

1 **(4) tax collection procedures;**
 2 **established under IC 6-9-18 before July 1, 2025, remain in effect**
 3 **and govern the county's innkeeper's tax until amended under this**
 4 **chapter.**

5 **(c) A member of the convention and visitor commission**
 6 **established under IC 6-9-18 before July 1, 2025, shall serve a full**
 7 **term of office. If a vacancy occurs, the appointing authority shall**
 8 **appoint a qualified replacement as provided under this chapter.**
 9 **The appointing authority shall make other subsequent**
 10 **appointments to the commission as provided under this chapter.**

11 **Sec. 2. As used in this chapter:**

12 **(1) "executive" and "fiscal body" have the meanings set forth**
 13 **in IC 36-1-2; and**

14 **(2) "gross retail income" and "person" have the meanings set**
 15 **forth in IC 6-2.5-1.**

16 **Sec. 3. (a) The fiscal body of the county may levy a tax on every**
 17 **person engaged in the business of renting or furnishing, for periods**
 18 **of less than thirty (30) days, any room or rooms, lodgings, or**
 19 **accommodations in any:**

20 **(1) hotel;**

21 **(2) motel;**

22 **(3) boat motel;**

23 **(4) inn;**

24 **(5) college or university memorial union;**

25 **(6) college or university residence hall or dormitory; or**

26 **(7) tourist cabin;**

27 **located in the county.**

28 **(b) The tax does not apply to gross income received in a**
 29 **transaction in which:**

30 **(1) a student rents lodgings in a college or university residence**
 31 **hall while that student participates in a course of study for**
 32 **which the student receives college credit from a college or**
 33 **university located in the county; or**

34 **(2) a person rents a room, lodging, or accommodations for a**
 35 **period of thirty (30) days or more.**

36 **Sec. 4. (a) The tax may not exceed the rate of eight percent (8%)**
 37 **on the gross retail income derived from lodging income only and**
 38 **is in addition to the state gross retail tax imposed under IC 6-2.5.**

39 **(b) The county fiscal body may adopt an ordinance to require**
 40 **that the tax shall be paid monthly to the county treasurer. If such**

1 an ordinance is adopted, the tax shall be paid to the county
2 treasurer not more than twenty (20) days after the end of the
3 month the tax is collected. If such an ordinance is not adopted, the
4 tax shall be imposed, paid, and collected in exactly the same
5 manner as the state gross retail tax is imposed, paid, and collected
6 under IC 6-2.5.

7 (c) All of the provisions of IC 6-2.5 relating to rights, duties,
8 liabilities, procedures, penalties, definitions, exemptions, and
9 administration are applicable to the imposition and administration
10 of the tax imposed under this section except to the extent those
11 provisions are in conflict or inconsistent with the specific
12 provisions of this chapter or the requirements of the county
13 treasurer. If the tax is paid to the department of state revenue, the
14 return to be filed for the payment of the tax under this section may
15 be either a separate return or may be combined with the return
16 filed for the payment of the state gross retail tax as the department
17 of state revenue may, by rule, determine.

18 (d) If the tax is paid to the department of state revenue, the
19 amounts received from the tax imposed under this section shall be
20 paid monthly by the treasurer of state to the county treasurer upon
21 warrants issued by the state comptroller.

22 **Sec. 5. (a)** The county treasurer shall establish a convention,
23 visitor, and tourism promotion fund. The county treasurer shall
24 deposit in this fund all amounts the county treasurer receives
25 under this chapter.

26 (b) The county auditor shall issue a warrant directing the
27 county treasurer to transfer money from the convention, visitor,
28 and tourism promotion fund to the treasurer of the commission
29 established under section 6 of this chapter if the commission
30 submits a written request for the transfer.

31 (c) Money in a convention, visitor, and tourism promotion fund,
32 or money transferred from such a fund under subsection (b), may
33 be expended to:

- 34 (1) promote and encourage conventions, visitors, and tourism
35 within the county; and
- 36 (2) pay for public safety related to tourism.

37 Expenditures may include, but are not limited to, expenditures for
38 advertising, promotional activities, trade shows, special events,
39 recreation, and public safety related to tourism.

40 (d) If before July 1, 2025, the county issued a bond with a pledge

1 of revenues from the tax imposed under IC 6-9-18-3, the county
2 shall continue to expend money from the fund for that purpose
3 until the bond is paid.

4 Sec. 6. (a) The county executive shall create a commission to
5 promote the development and growth of the convention, visitor,
6 and tourism industry in the county. If two (2) or more adjoining
7 counties desire to establish a joint commission, the counties shall
8 enter into an agreement under IC 36-1-7.

9 (b) The county executive shall determine the number of
10 members, which must be an odd number, to be appointed to the
11 commission. Each of the members must be:

12 (1) engaged in a convention, visitor, or tourism business; or

13 (2) involved in or promoting conventions, visitors, or tourism.

14 A member who is an owner or an executive level employee of a
15 convention, visitor, or tourism related business located in the
16 county is not required to reside in the county but must reside in
17 Indiana. A member who is not an owner or an executive level
18 employee of a convention, visitor, or tourism related business
19 located in the county must reside in the county. If available and
20 willing to serve, at least two (2) of the members must be engaged
21 in the business of renting or furnishing rooms, lodging, or
22 accommodations (as described in section 3 of this chapter). The
23 county executive shall also determine who will make the
24 appointments to the commission.

25 (c) All terms of office of commission members begin on January
26 1. Initial appointments must be for staggered terms, with
27 subsequent appointments for three (3) year terms. A member
28 whose term expires may be reappointed to serve another term. If
29 a vacancy occurs, the appointing authority shall appoint a qualified
30 person to serve for the remainder of the term. If an initial
31 appointment is not made by February 1 or a vacancy is not filled
32 within thirty (30) days, the commission shall appoint a member by
33 majority vote.

34 (d) A member of the commission may be removed for cause by
35 the member's appointing authority.

36 (e) Members of the commission may not receive a salary.
37 However, commission members are entitled to reimbursement for
38 necessary expenses incurred in the performance of their respective
39 duties.

40 (f) Each commission member, before entering the member's

1 duties, shall take an oath of office in the usual form, to be endorsed
2 upon the member's certificate of appointment and promptly filed
3 with the clerk of the circuit court of the county.

4 (g) The commission shall meet after January 1 each year for the
5 purpose of organization. It shall elect one (1) of its members
6 president, another vice president, another secretary, and another
7 treasurer. The members elected to those offices shall perform the
8 duties pertaining to the offices. The first officers chosen shall serve
9 from the date of their election until their successors are elected and
10 qualified. A majority of the commission constitutes a quorum, and
11 the concurrence of a majority of the commission is necessary to
12 authorize any action.

13 Sec. 7. (a) The commission may:

- 14 (1) accept and use gifts, grants, and contributions from any
15 public or private source, under terms and conditions that the
16 commission considers necessary and desirable;
- 17 (2) sue and be sued;
- 18 (3) enter into contracts and agreements; and
- 19 (4) make rules necessary for the conduct of its business and
20 the accomplishment of its purposes.

21 (b) All expenses of the commission shall be paid from the fund
22 established under section 5(a) of this chapter or from money
23 transferred from that fund to the commission's treasurer under
24 section 5(b) of this chapter. The commission shall annually prepare
25 a budget and submit it to the county fiscal body for its review and
26 approval. An expenditure may not be made under this chapter
27 unless it is in accordance with an appropriation made by the
28 county fiscal body in the manner provided by law.

29 Sec. 8. All money coming into possession of the commission shall
30 be deposited, held, secured, invested, and paid in accordance with
31 statutes relating to the handling of public funds. The handling and
32 expenditure of money coming into possession of the commission is
33 subject to audit and supervision by the state board of accounts.

34 Sec. 9. (a) A member of the commission who knowingly:

- 35 (1) approves the transfer of money to any person or
36 corporation not qualified under law for that transfer; or
- 37 (2) approves a transfer for a purpose not permitted under
38 law;

39 commits a Level 6 felony.

40 (b) A person who receives a transfer of money under this

1 chapter and knowingly uses that money for any purpose not
2 permitted under this chapter commits a Level 6 felony.

3 Sec. 10. (a) If the county imposes the tax authorized by this
4 chapter, the tax terminates on January 1, 2047.

5 (b) This chapter expires January 1, 2047.

6 SECTION 34. IC 6-9-76 IS ADDED TO THE INDIANA CODE AS
7 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
8 1, 2025]:

9 **Chapter 76. Switzerland County Innkeeper's Tax**

10 Sec. 1. (a) This chapter applies to Switzerland County, if the
11 county had adopted an innkeeper's tax under IC 6-9-18 before July
12 1, 2025.

13 (b) The:

- 14 (1) convention, visitor, and tourism promotion fund;
- 15 (2) convention and visitor commission;
- 16 (3) innkeeper's tax rate; and
- 17 (4) tax collection procedures;

18 established under IC 6-9-18 before July 1, 2025, remain in effect
19 and govern the county's innkeeper's tax until amended under this
20 chapter.

21 (c) A member of the convention and visitor commission
22 established under IC 6-9-18 before July 1, 2025, shall serve a full
23 term of office. If a vacancy occurs, the appointing authority shall
24 appoint a qualified replacement as provided under this chapter.
25 The appointing authority shall make other subsequent
26 appointments to the commission as provided under this chapter.

27 Sec. 2. As used in this chapter:

- 28 (1) "executive" and "fiscal body" have the meanings set forth
29 in IC 36-1-2; and
- 30 (2) "gross retail income" and "person" have the meanings set
31 forth in IC 6-2.5-1.

32 Sec. 3. (a) The fiscal body of the county may levy a tax on every
33 person engaged in the business of renting or furnishing, for periods
34 of less than thirty (30) days, any room or rooms, lodgings, or
35 accommodations in any:

- 36 (1) hotel;
- 37 (2) motel;
- 38 (3) boat motel;
- 39 (4) inn;
- 40 (5) college or university memorial union;

1 (6) college or university residence hall or dormitory; or
2 (7) tourist cabin;
3 located in the county.

4 (b) The tax does not apply to gross income received in a
5 transaction in which:

6 (1) a student rents lodgings in a college or university residence
7 hall while that student participates in a course of study for
8 which the student receives college credit from a college or
9 university located in the county; or

10 (2) a person rents a room, lodging, or accommodations for a
11 period of thirty (30) days or more.

12 (c) Subject to section 4 of this chapter, the tax may not exceed
13 the rate of eight percent (8%) on the gross retail income derived
14 from lodging income only and is in addition to the state gross retail
15 tax imposed under IC 6-2.5.

16 (d) The county fiscal body may adopt an ordinance to require
17 that the tax shall be paid monthly to the county treasurer. If such
18 an ordinance is adopted, the tax shall be paid to the county
19 treasurer not more than twenty (20) days after the end of the
20 month the tax is collected. If such an ordinance is not adopted, the
21 tax shall be imposed, paid, and collected in exactly the same
22 manner as the state gross retail tax is imposed, paid, and collected
23 under IC 6-2.5.

24 (e) All of the provisions of IC 6-2.5 relating to rights, duties,
25 liabilities, procedures, penalties, definitions, exemptions, and
26 administration are applicable to the imposition and administration
27 of the tax imposed under this section except to the extent those
28 provisions are in conflict or inconsistent with the specific
29 provisions of this chapter or the requirements of the county
30 treasurer. If the tax is paid to the department of state revenue, the
31 return to be filed for the payment of the tax under this section may
32 be either a separate return or may be combined with the return
33 filed for the payment of the state gross retail tax as the department
34 of state revenue may, by rule, determine.

35 (f) If the tax is paid to the department of state revenue, the
36 amounts received from the tax imposed under this section shall be
37 paid monthly by the treasurer of state to the county treasurer upon
38 warrants issued by the state comptroller.

39 Sec. 4. (a) After June 30, 2025, the county fiscal body may adopt
40 an ordinance to increase the tax rate imposed under section 3 of

1 this chapter to a tax rate that exceeds five percent (5%) but does
2 not exceed eight percent (8%). If the county imposes a tax rate that
3 exceeds five percent (5%), the portion that exceeds five percent
4 (5%) terminates January 1, 2047.

5 (b) If the county fiscal body adopts an ordinance for an increase
6 under this section:

7 (1) it shall immediately send a certified copy of the ordinance
8 to the department of state revenue; and

9 (2) the increase applies to transactions after the last day of the
10 month in which the ordinance is adopted, if the county fiscal
11 body adopts the ordinance on or before the fifteenth day of a
12 month. If the county fiscal body adopts the ordinance after
13 the fifteenth day of a month, the tax applies to transactions
14 after the last day of the month following the month in which
15 the ordinance is adopted.

16 Sec. 5. (a) The county treasurer shall establish a convention,
17 visitor, and tourism promotion fund. The county treasurer shall
18 deposit in this fund all amounts the county treasurer receives
19 under section 3 of this chapter that are attributable to a rate that
20 does not exceed five percent (5%).

21 (b) The county auditor shall issue a warrant directing the
22 county treasurer to transfer money from the convention, visitor,
23 and tourism promotion fund to the treasurer of the commission
24 established under section 7 of this chapter if the commission
25 submits a written request for the transfer.

26 (c) Money in a convention, visitor, and tourism promotion fund,
27 or money transferred from such a fund under subsection (b), may
28 be expended to promote and encourage conventions, visitors, and
29 tourism within the county. Expenditures may include, but are not
30 limited to, expenditures for advertising, promotional activities,
31 trade shows, special events, and recreation.

32 (d) If before July 1, 2025, the county issued a bond with a pledge
33 of revenues from the tax imposed under IC 6-9-18-3, the county
34 shall continue to expend money from the fund for that purpose
35 until the bond is paid.

36 Sec. 6. (a) If the county fiscal body adopts an ordinance to
37 increase the tax rate to a rate that exceeds five percent (5%), the
38 county treasurer shall establish a tourism capital fund. The county
39 treasurer shall deposit in the tourism capital fund the amount of
40 money received under section 3 of this chapter attributable to a tax

1 rate that exceeds five percent (5%).

2 (b) The county auditor shall issue a warrant directing the
3 county treasurer to transfer money from the tourism capital fund
4 to the commission's treasurer if the commission submits a written
5 request for the transfer.

6 (c) Money deposited in the tourism capital fund shall be
7 transferred or expended only as provided in this section and may
8 be used as follows:

9 (1) To fund a riverfront park and festival grounds.

10 (2) Economic development and tourism related purposes.

11 (3) The pledge of money under IC 5-1-14-4 for bonds, leases,
12 or other obligations incurred for a purpose described in
13 subdivisions (1) and (2).

14 Sec. 7. (a) The county executive shall create a commission to
15 promote the development and growth of the convention, visitor,
16 and tourism industry in the county. If two (2) or more adjoining
17 counties desire to establish a joint commission, the counties shall
18 enter into an agreement under IC 36-1-7.

19 (b) The county executive shall determine the number of
20 members, which must be an odd number, to be appointed to the
21 commission. Each of the members must be:

22 (1) engaged in a convention, visitor, or tourism business; or

23 (2) involved in or promoting conventions, visitors, or tourism.

24 A member who is an owner or an executive level employee of a
25 convention, visitor, or tourism related business located in the
26 county is not required to reside in the county but must reside in
27 Indiana. A member who is not an owner or an executive level
28 employee of a convention, visitor, or tourism related business
29 located in the county must reside in the county. If available and
30 willing to serve, at least two (2) of the members must be engaged
31 in the business of renting or furnishing rooms, lodging, or
32 accommodations (as described in section 3 of this chapter). The
33 county executive shall also determine who will make the
34 appointments to the commission.

35 (c) All terms of office of commission members begin on January
36 1. Initial appointments must be for staggered terms, with
37 subsequent appointments for three (3) year terms. A member
38 whose term expires may be reappointed to serve another term. If
39 a vacancy occurs, the appointing authority shall appoint a qualified
40 person to serve for the remainder of the term. If an initial

1 appointment is not made by February 1 or a vacancy is not filled
2 within thirty (30) days, the commission shall appoint a member by
3 majority vote.

4 (d) A member of the commission may be removed for cause by
5 the member's appointing authority.

6 (e) Members of the commission may not receive a salary.
7 However, commission members are entitled to reimbursement for
8 necessary expenses incurred in the performance of their respective
9 duties.

10 (f) Each commission member, before entering the member's
11 duties, shall take an oath of office in the usual form, to be endorsed
12 upon the member's certificate of appointment and promptly filed
13 with the clerk of the circuit court of the county.

14 (g) The commission shall meet after January 1 each year for the
15 purpose of organization. It shall elect one (1) of its members
16 president, another vice president, another secretary, and another
17 treasurer. The members elected to those offices shall perform the
18 duties pertaining to the offices. The first officers chosen shall serve
19 from the date of their election until their successors are elected and
20 qualified. A majority of the commission constitutes a quorum, and
21 the concurrence of a majority of the commission is necessary to
22 authorize any action.

23 Sec. 8. (a) The commission may:

24 (1) accept and use gifts, grants, and contributions from any
25 public or private source, under terms and conditions that the
26 commission considers necessary and desirable;

27 (2) sue and be sued;

28 (3) enter into contracts and agreements; and

29 (4) make rules necessary for the conduct of its business and
30 the accomplishment of its purposes.

31 (b) All expenses of the commission shall be paid from the fund
32 established under section 5(a) of this chapter or from money
33 transferred from that fund to the commission's treasurer under
34 section 5(b) of this chapter. The commission shall annually prepare
35 a budget and submit it to the county fiscal body for its review and
36 approval. An expenditure may not be made under this chapter
37 unless it is in accordance with an appropriation made by the
38 county fiscal body in the manner provided by law.

39 Sec. 9. All money coming into possession of the commission shall
40 be deposited, held, secured, invested, and paid in accordance with

1 statutes relating to the handling of public funds. The handling and
 2 expenditure of money coming into possession of the commission is
 3 subject to audit and supervision by the state board of accounts.

4 **Sec. 10. (a) A member of the commission who knowingly:**

5 (1) approves the transfer of money to any person or
 6 corporation not qualified under law for that transfer; or

7 (2) approves a transfer for a purpose not permitted under
 8 law;

9 commits a Level 6 felony.

10 (b) A person who receives a transfer of money under this
 11 chapter and knowingly uses that money for any purpose not
 12 permitted under this chapter commits a Level 6 felony.

13 **Sec. 11. (a) If the county imposes the tax authorized by this**
 14 **chapter, the tax terminates on January 1, 2047.**

15 **(b) This chapter expires January 1, 2047.**

16 SECTION 35. IC 6-9-77 IS ADDED TO THE INDIANA CODE AS
 17 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE UPON
 18 PASSAGE]:

19 **Chapter 77. Ellettsville Food and Beverage Tax**

20 **Sec. 1. This chapter applies to the town of Ellettsville.**

21 **Sec. 2. The definitions in IC 6-9-12-1 and IC 36-1-2 apply**
 22 **throughout this chapter.**

23 **Sec. 3. (a) The fiscal body of the town may adopt an ordinance**
 24 **to impose an excise tax, known as the town food and beverage tax,**
 25 **on transactions described in section 4 of this chapter. The fiscal**
 26 **body of the town may adopt an ordinance under this subsection**
 27 **only after the fiscal body has previously held at least one (1)**
 28 **separate public hearing in which a discussion of the proposed**
 29 **ordinance to impose the town food and beverage tax is the only**
 30 **substantive issue on the agenda for the public hearing.**

31 **(b) If the town fiscal body adopts an ordinance under subsection**
 32 **(a), the town fiscal body shall immediately send a certified copy of**
 33 **the ordinance to the department of state revenue.**

34 **(c) If the town fiscal body adopts an ordinance under subsection**
 35 **(a), the town food and beverage tax applies to transactions that**
 36 **occur after the later of the following:**

37 (1) The day specified in the ordinance.

38 (2) The last day of the month that succeeds the month in
 39 which the ordinance is adopted.

40 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**

1 under section 3 of this chapter applies to a transaction in which
2 food or beverage is furnished, prepared, or served:

- 3 (1) for consumption at a location or on equipment provided by
4 a retail merchant;
5 (2) in the town; and
6 (3) by a retail merchant for consideration.

7 (b) Transactions described in subsection (a)(1) include
8 transactions in which food or beverage is:

- 9 (1) served by a retail merchant off the merchant's premises;
10 (2) sold in a heated state or heated by a retail merchant;
11 (3) made of two (2) or more food ingredients, mixed or
12 combined by a retail merchant for sale as a single item (other
13 than food that is only cut, repackaged, or pasteurized by the
14 seller, and eggs, fish, meat, poultry, and foods containing these
15 raw animal foods requiring cooking by the consumer as
16 recommended by the federal Food and Drug Administration
17 in chapter 3, subpart 3-401.11 of its Food Code so as to
18 prevent food borne illnesses); or
19 (4) sold with eating utensils provided by a retail merchant,
20 including plates, knives, forks, spoons, glasses, cups, napkins,
21 or straws (for purposes of this subdivision, a plate does not
22 include a container or package used to transport food).

23 (c) The town food and beverage tax does not apply to the
24 furnishing, preparing, or serving of a food or beverage in a
25 transaction that is exempt, or to the extent the transaction is
26 exempt, from the state gross retail tax imposed by IC 6-2.5.

27 **Sec. 5. The town food and beverage tax rate:**

- 28 (1) must be imposed in an increment of twenty-five
29 hundredths percent (0.25%); and
30 (2) may not exceed one percent (1%);

31 of the gross retail income received by the merchant from the food
32 or beverage transaction described in section 4 of this chapter. For
33 purposes of this chapter, the gross retail income received by the
34 retail merchant from a transaction does not include the amount of
35 tax imposed on the transaction under IC 6-2.5 and IC 6-9-41.

36 **Sec. 6. A tax imposed under this chapter is imposed, paid, and**
37 **collected in the same manner that the state gross retail tax is**
38 **imposed, paid, and collected under IC 6-2.5. However, the return**
39 **to be filed with the payment of the tax imposed under this chapter**
40 **may be made on a separate return or may be combined with the**

1 return filed for the payment of the state gross retail tax, as
2 prescribed by the department of state revenue.

3 **Sec. 7. The amounts received from the tax imposed under this**
4 **chapter shall be paid monthly by the treasurer of state to the town**
5 **fiscal officer upon warrants issued by the state comptroller.**

6 **Sec. 8. (a) If a tax is imposed under section 3 of this chapter by**
7 **the town, the town fiscal officer shall establish a food and beverage**
8 **tax receipts fund.**

9 **(b) The town fiscal officer shall deposit in the fund all amounts**
10 **received under this chapter.**

11 **(c) Money earned from the investment of money in the fund**
12 **becomes a part of the fund.**

13 **Sec. 9. Money deposited in the town food and beverage tax**
14 **receipts fund may be used only for:**

15 **(1) transit related purposes;**

16 **(2) tourism and infrastructure related purposes; and**

17 **(3) the pledge of money under IC 5-1-14-4 for bonds, leases,**
18 **or other obligations incurred for a purpose described in**
19 **subdivisions (1) and (2).**

20 **Revenue derived from the imposition of a tax under this chapter**
21 **may be treated by the town as additional revenue for the purpose**
22 **of fixing its budget for the budget year during which the revenues**
23 **are to be distributed to the town.**

24 **Sec. 10. With respect to obligations for which a pledge has been**
25 **made under section 9 of this chapter, the general assembly**
26 **covenants with the holders of the obligations that this chapter will**
27 **not be repealed or amended in a manner that will adversely affect**
28 **the imposition or collection of the tax imposed under this chapter**
29 **if the payment of any of the obligations is outstanding.**

30 **Sec. 11. (a) If the town imposes the tax authorized by this**
31 **chapter, the tax terminates on July 1, 2047.**

32 **(b) This chapter expires July 1, 2047.**

33 SECTION 38. IC 8-1-34-24, AS AMENDED BY P.L.6-2012,
34 SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
35 JULY 1, 2025]: Sec. 24. (a) Subject to subsection ~~(e)~~; **(f)**, not later than
36 forty-five (45) days after the end of each calendar quarter, the holder
37 shall pay to each unit included in the holder's service area under a
38 certificate issued under this chapter a franchise fee equal to:

39 **(1) the amount of gross revenue received from providing video**
40 **service in the unit during the most recent calendar quarter, as**

1 determined under section 23 of this chapter; multiplied by

2 **(2) except as provided in subsection (c) or (d), whichever**
 3 **applies**, a percentage equal to one (1) of the following:

4 (A) If a local franchise has never been in effect in the unit
 5 before July 1, 2006, five percent (5%).

6 (B) If no local franchise is in effect in the unit on July 1, 2006,
 7 but one (1) or more local franchises have been in effect in the
 8 unit before July 1, 2006, the percentage of gross revenue paid
 9 by the holder of the most recent local franchise in effect in the
 10 unit, unless the unit elects to impose a different percentage,
 11 which may not exceed five percent (5%).

12 (C) If there is one (1) local franchise in effect in the unit on
 13 July 1, 2006, the percentage of gross revenue paid by the
 14 holder of that local franchise as a franchise fee to the unit,
 15 unless the unit elects to impose a different percentage, which
 16 may not exceed five percent (5%). Upon the expiration of a
 17 local franchise described in this clause, the percentage shall be
 18 determined by the unit but may not exceed five percent (5%).

19 (D) If there is more than one (1) local franchise in effect with
 20 respect to the unit on July 1, 2006, a percentage determined by
 21 the unit, which may not exceed the greater of:

22 (i) five percent (5%); or

23 (ii) the percentage paid by a holder of any local franchise in
 24 effect in the unit on July 1, 2006.

25 (b) If the holder provides video service to an unincorporated area in
 26 Indiana, as described in section 23(e) of this chapter, the holder shall:

27 (1) calculate the franchise fee with respect to the unincorporated
 28 area in accordance with subsection (a); and

29 (2) remit the franchise fee to the county in which the
 30 unincorporated area is located.

31 If an unincorporated area served by the provider is located in one (1)
 32 or more contiguous counties, the provider shall remit part of the
 33 franchise fee calculated under subdivision (1) to each county having
 34 territory in the unincorporated area served. The part of the franchise fee
 35 remitted to a county must bear the same proportion to the total
 36 franchise fee for the area, as calculated under subdivision (1), that the
 37 number of subscribers in the county bears to the total number of
 38 subscribers in the unincorporated area served.

39 **(c) In the case of a franchise issued before January 1, 2026, the**
 40 **percentage applied under subsection (a)(2) to the holder's gross**

1 revenue for calendar years beginning on or after January 1, 2026,
 2 shall be the percentage that applied under subsection (a)(2) on
 3 December 31, 2025, less one percent (1%). However, the
 4 percentage applied to the gross revenue of a holder subject to this
 5 subsection may not be reduced to an amount that is less than one
 6 percent (1%).

7 (d) In the case of a franchise that is initially issued by the
 8 commission after December 31, 2025, the percentage applied under
 9 subsection (a)(2) to the gross revenue of a holder subject to this
 10 subsection may not exceed four percent (4%).

11 ~~(e)~~ (e) With each payment of a franchise fee to a unit under this
 12 section, the holder shall include a statement explaining the basis for the
 13 calculation of the franchise fee. A unit may review the books and
 14 records of:

15 (1) the holder; or

16 (2) an affiliate of the holder, if appropriate;

17 to the extent necessary to ensure the holder's compliance with section
 18 23 of this chapter in calculating the gross revenue upon which the
 19 remitted franchise fee is based. Each party shall bear the party's own
 20 costs of an examination under this subsection. If the holder and the unit
 21 cannot agree on the amount of gross revenue on which the franchise fee
 22 should be based, either party may petition the commission to determine
 23 the amount of gross revenue on which the franchise fee should be
 24 based. A determination of the commission under this subsection is
 25 final, subject to the right of direct appeal by either party.

26 ~~(f)~~ (f) A franchise fee owed by a holder to a unit under this section
 27 may be passed through to, and collected from, the holder's subscribers
 28 in the unit. To the extent allowed under 47 U.S.C. 542(c), the holder
 29 may identify as a separate line item on each regular bill issued to a
 30 subscriber:

31 (1) the amount of the total bill assessed as a franchise fee under
 32 this section; and

33 (2) the identity of the unit to which the franchise fee is paid.

34 ~~(g)~~ (g) A holder that elects under section 21(b)(1) of this chapter to
 35 continue providing video service under a local franchise is not required
 36 to pay the franchise fee prescribed under this section, but shall pay any
 37 franchise fee imposed under the terms of the local franchise."

38 Page 33, line 7, after "sale" insert ".".

39 Page 33, line 7, strike "after June 30, 2018, and".

40 Page 33, line 8, strike "before July 1,".

- 1 Page 33, line 8, delete "2027."
 2 Page 33, between lines 8 and 9, begin a new paragraph and insert:
 3 "SECTION 41. IC 20-46-8-11.2, AS AMENDED BY P.L.36-2024,
 4 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 5 JANUARY 1, 2025 (RETROACTIVE)]: Sec. 11.2. (a) This section
 6 applies only to revenue collected after June 30, 2024, from a tax levy
 7 imposed under this chapter by a school corporation located in:
 8 (1) Lake County;
 9 (2) Marion County;
 10 (3) St. Joseph County; or
 11 (4) Vanderburgh County.

12 However, this section does not apply to, and distributions are not
 13 required for, a school corporation that is designated as a distressed
 14 political subdivision under IC 6-1.1-20.3.

15 (b) Beginning in calendar year 2025, **for distributions made**
 16 **beginning in 2026**, and each year thereafter, and subject to subsections
 17 (c), ~~and (h)~~, **and (i)**, the county auditor shall distribute **to each charter**
 18 **school that is eligible for a distribution under subsection (d) and** as
 19 provided under subsection (f), an amount of revenue received from a
 20 tax levy imposed by a school corporation under this chapter **that is**
 21 **attributable to the part of the school corporation that is within the**
 22 **boundaries of the county listed in subsection (a).** ~~to each charter~~
 23 ~~school that is eligible for a distribution under subsection (d) and as set~~
 24 ~~forth in subsection (f).~~

25 (c) The following schools are not eligible to receive a distribution
 26 under this section:

- 27 (1) A virtual charter school.
 28 (2) An adult high school.

29 (d) Not later than ~~thirty (30) days before the date that the county~~
 30 ~~auditor distributes money for a school corporation's operations fund (IC~~
 31 ~~20-40-18) under IC 6-1.1-27, **March 1, 2025, and not later than**~~
 32 **January 1 of each year thereafter**, the department, in consultation
 33 with the department of local government finance, shall determine the
 34 corresponding percentages of revenue received from the tax levy
 35 **raised from the property taxes attributable to a county listed in**
 36 **subsection (a)** that must be distributed among the school corporation
 37 and each eligible charter school according to the following formula:

- 38 STEP ONE: Determine each charter school that:
 39 (A) is located in the same county as the school corporation;
 40 and

1 (B) provides not more than fifty percent (50%) virtual
2 instruction for its students.

3 STEP TWO: Determine, for each charter school described in
4 STEP ONE, the number of students who:

5 (A) have legal settlement within the school corporation;

6 (B) are currently included in the fall ADM for the charter
7 school; and

8 (C) receive not more than fifty percent (50%) virtual
9 instruction.

10 STEP THREE: Determine the sum of:

11 (A) the aggregate of the STEP TWO results for all applicable
12 charter schools; plus

13 (B) the fall ADM count for the school corporation for students
14 receiving not more than fifty percent (50%) virtual instruction.

15 STEP FOUR: For each charter school described in STEP ONE,
16 determine the result of:

17 (A) the applicable STEP TWO amount; divided by

18 (B) the STEP THREE amount;

19 expressed as a percentage.

20 STEP FIVE: Determine the sum of all the amounts computed
21 under STEP FOUR and subtract the result from one hundred
22 percent (100%).

23 (e) The department shall provide to the county auditor, immediately
24 after calculation under subsection (d): ~~and in the form prescribed by the~~
25 ~~county auditor:~~

26 (1) each charter school determined under STEP ONE of
27 subsection (d) and the charter school's corresponding percentage
28 calculated under STEP FOUR of subsection (d); and

29 (2) the percentage calculated under STEP FIVE of subsection (d)
30 for the school corporation.

31 (f) The county auditor shall distribute to the school corporation and
32 each applicable charter school the amount determined in the last STEP
33 of the following STEPS:

34 STEP ONE: For each school corporation, determine a base
35 property tax levy amount calculated as:

36 (A) the sum of the school corporation's operations fund
37 property tax levies collected under this chapter **that is**
38 **attributable to the part of the school corporation located in**
39 **a county listed in subsection (a)** in calendar years 2021,
40 2022, and 2023; divided by

- 1 (B) three (3).
- 2 STEP TWO: For each school corporation, determine an
- 3 incremental property tax levy amount calculated as:
- 4 (A) **subject to subsection (i)**, the school corporation's
- 5 operations fund property tax levy collections for the current
- 6 calendar year **that is attributable to the part of the school**
- 7 **corporation located in a county listed in subsection (a);**
- 8 minus
- 9 (B) the school corporation's base property tax levy collections
- 10 determined under STEP ONE.
- 11 STEP THREE: For the school corporation and each applicable
- 12 charter school, determine the result of:
- 13 (A) the incremental amount determined under STEP TWO;
- 14 multiplied by
- 15 (B) the following percentage:
- 16 (i) In the case of an applicable charter school, the charter
- 17 school's percentage under STEP FOUR of subsection (d).
- 18 (ii) In the case of the school corporation, the school
- 19 corporation's percentage under STEP FIVE of subsection
- 20 (d).
- 21 (g) Before ~~October 1, 2024~~, **August 1, 2025**, and before ~~October 1~~
- 22 **August 1** of each year thereafter, the department shall provide to each
- 23 school corporation and each eligible charter school an estimate of the
- 24 amount of property tax levy revenue the school corporation and charter
- 25 school are expected to receive under this section **based upon the most**
- 26 **recent spring ADM.**
- 27 (h) **Beginning with property tax distributions made in 2026**, in
- 28 order to receive a distribution under this section, the governing body of
- 29 an eligible charter school shall, before November 1, ~~2024~~, **2025**, and
- 30 before November 1 of each year thereafter, adopt a budget for the
- 31 **ensuing** school year. Not later than ten (10) days before its adoption,
- 32 the budget must be fixed and presented to the charter board in a public
- 33 meeting in the county in which the charter school is incorporated. A
- 34 budget that is adopted under this subsection must be submitted to the
- 35 charter authorizer for review and to the department of local government
- 36 finance to be posted publicly on the computer gateway under
- 37 IC 6-1.1-17-3 **not later than five (5) business days after adopting a**
- 38 **budget for the school year. The submitted budget must include:**
- 39 (1) **the date on which the public meeting occurred;**
- 40 (2) **the date when the budget was adopted;**

- 1 **(3) the date when the budget was submitted to the charter**
 2 **authorizer for review; and**
 3 **(4) a statement of the charter board attesting that the:**
 4 **(A) public meeting was held;**
 5 **(B) budget was adopted;**
 6 **(C) budget was submitted to the charter authorizer; and**
 7 **(D) dates described in subdivisions (1) through (3) are**
 8 **accurate.**

9 **(i) If an eligible charter school does not perform all the actions**
 10 **required by subsection (h) to receive a distribution for the ensuing**
 11 **school year, the county auditor shall distribute the amount of the**
 12 **eligible charter school's distribution for the ensuing school year**
 13 **determined under subsection (f) to all remaining eligible charter**
 14 **schools and the school corporation from where the levy was raised**
 15 **according to the formula under subsection (f).**

16 (i) ~~Before April 1, 2025, and before April 1 of each year thereafter,~~
 17 ~~the county auditor shall provide each school corporation and each~~
 18 ~~eligible charter school the actual amount of property tax levy revenue~~
 19 ~~the school corporation and charter school are expected to receive under~~
 20 ~~this section."~~

21 Page 33, line 14, after "sale" insert ".".

22 Page 33, line 14, strike "after June 30, 2018, and".

23 Page 33, line 15, strike "before July 1,".

24 Page 33, line 15, delete "2027.".

25 Page 33, between lines 30 and 31, begin a new paragraph and insert:

26 "SECTION 34. IC 35-52-6-85 IS ADDED TO THE INDIANA
 27 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 28 [EFFECTIVE JULY 1, 2025]: **Sec. 85. IC 6-9-60-9 defines a crime**
 29 **concerning innkeeper's taxes.**

30 SECTION 80. IC 35-52-6-85.5 IS ADDED TO THE INDIANA
 31 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 32 [EFFECTIVE JULY 1, 2025]: **Sec. 85.5. IC 6-9-74-10 defines a crime**
 33 **concerning innkeeper's taxes.**

34 SECTION 81. IC 35-52-6-85.6 IS ADDED TO THE INDIANA
 35 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 36 [EFFECTIVE JULY 1, 2025]: **Sec. 85.6. IC 6-9-75-9 defines a crime**
 37 **concerning innkeeper's taxes.**

38 SECTION 82. IC 35-52-6-85.7 IS ADDED TO THE INDIANA
 39 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 40 [EFFECTIVE JULY 1, 2025]: **Sec. 85.7. IC 6-9-76-10 defines a crime**

1 **concerning innkeeper's taxes."**

2 Page 36, between lines 20 and 21, begin a new paragraph and insert:

3 "SECTION 46. IC 36-2-6-18, AS AMENDED BY P.L.244-2017,
4 SECTION 125, IS AMENDED TO READ AS FOLLOWS
5 [EFFECTIVE JULY 1, 2025]: Sec. 18. (a) The county fiscal body may,
6 by ordinance:

7 (1) make loans for the purpose of procuring money to be used in
8 the exercise of county powers and for the payment of county debts
9 other than current running expenses, and, subject to IC 5-1-11.5
10 and IC 5-11-1-4(c), issue bonds or other county obligations to
11 refund those loans;

12 (2) make temporary loans to meet current running expenses, in
13 anticipation of and not in excess of county revenues for the
14 current fiscal year, which shall be evidenced by tax anticipation
15 warrants of the county; and

16 (3) make loans and issue notes under subsection (d).

17 (b) An ordinance authorizing the issuance of bonds under this
18 section must state the purpose for which the bonds are issued and may
19 provide that the bonds:

20 (1) are or are not negotiable;

21 (2) bear interest at any rate;

22 (3) run not longer than twenty (20) years; and

23 (4) mature by installments payable annually or otherwise.

24 (c) An ordinance authorizing the issuance of tax anticipation
25 warrants under this section must:

26 (1) state the total amount of the issue;

27 (2) state the denomination of the warrants;

28 (3) state the time and place payable;

29 (4) state the rate of interest;

30 (5) state the funds and revenues in anticipation of which the
31 warrants are issued and out of which they are payable; and

32 (6) appropriate and pledge a sufficient amount of those revenues
33 to the punctual payment of the warrants.

34 The warrants are exempt from taxation for all purposes.

35 (d) The county fiscal body may, by ordinance, make loans of money
36 for not more than ~~five (5) ten (10)~~ years and issue notes for the purpose
37 of refunding those loans. The loans may be made only for the purpose
38 of procuring money to be used in the exercise of the powers of the
39 county, and the total amount of outstanding loans under this subsection
40 may not exceed five percent (5%) of the county's total tax levy in the

1 current year (excluding amounts levied to pay debt service and lease
2 rentals). Loans under this subsection shall be made in the same manner
3 as loans made under subsection (a)(1), except that:

4 (1) the ordinance authorizing the loans must pledge to their
5 payment a sufficient amount of tax revenues over the ensuing ~~five~~
6 **(5) ten (10)** years to provide for refunding the loans;

7 (2) the loans must be evidenced by notes of the county in terms
8 designating the nature of the consideration, the time and place
9 payable, and the revenues out of which they will be payable; and

10 (3) the interest accruing on the notes to the date of maturity may
11 be added to and included in their face value or be made payable
12 periodically, as provided in the ordinance.

13 Notes issued under this subsection are not bonded indebtedness for
14 purposes of IC 6-1.1-18.5.

15 (e) If a deficit is incurred for the current running expenses of the
16 county because the total of county revenues for the fiscal year is less
17 than the anticipated total, the county fiscal body shall provide for the
18 deficit in the next county tax levy."

19 Page 37, line 22, after "negotiated sale" insert ".".

20 Page 37, line 22, strike "after".

21 Page 37, line 23, strike "June 30, 2018, and before July 1,".

22 Page 37, line 23, delete "2027.".

23 Page 37, between lines 25 and 26, begin a new paragraph and insert:
24 "SECTION 54. IC 36-7-14-57, AS AMENDED BY P.L.135-2022,
25 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
26 JULY 1, 2025]: Sec. 57. (a) This section does not apply to a parcel that
27 is included in more than one (1) allocation area established by:

28 (1) a resolution establishing an allocation provision under section
29 39 of this chapter that is adopted and approved under sections 15
30 through 17 of this chapter;

31 (2) a resolution adopted under IC 6-1.1-39-2 and confirmed under
32 IC 6-1.1-39-3;

33 (3) a resolution adopted under IC 8-22-3.5-5 and confirmed under
34 IC 8-22-3.5-6;

35 (4) a resolution establishing an allocation provision under
36 IC 36-7-15.1-26 that is adopted and approved under
37 IC 36-7-15.1-8, IC 36-7-15.1-9, and IC 36-7-15.1-10;

38 (5) a resolution establishing an allocation provision under
39 IC 36-7-30-25 that is adopted and approved under IC 36-7-30-10,
40 IC 36-7-30-11, and IC 36-7-30-12;

1 (6) a resolution establishing an allocation provision under
 2 IC 36-7-30.5-30 that is adopted and approved under
 3 IC 36-7-30.5-16, IC 36-7-30.5-17, and IC 36-7-30.5-18; or

4 (7) a resolution designating a certified technology park as an
 5 allocation area that is approved and adopted under IC 36-7-32-15;
 6 on or before May 1, 2021. ~~In addition,~~ **Except as provided in section**
 7 **57.1 of this chapter,** a new allocation area may not be established
 8 under this chapter that includes a parcel that is located in an allocation
 9 area described in this subsection.

10 (b) Except as provided in subsection (a) **or section 57.1 of this**
 11 **chapter,** but notwithstanding any other provision, for the purpose of
 12 the allocation of property taxes under this chapter, a parcel may not be
 13 included in more than one (1) allocation area established under this
 14 chapter or under:

15 (1) IC 6-1.1-39;

16 (2) IC 8-22-3.5;

17 (3) IC 36-7-15.1;

18 (4) IC 36-7-30;

19 (5) IC 36-7-30.5;

20 (6) IC 36-7-32; or

21 (7) IC 36-7-32.5.

22 SECTION 55. IC 36-7-14-57.1 IS ADDED TO THE INDIANA
 23 CODE AS A NEW SECTION TO READ AS FOLLOWS
 24 [EFFECTIVE JULY 1, 2025]: **Sec. 57.1. (a) A new allocation area**
 25 **may be established over an existing allocation area if the fiscal**
 26 **bodies of each unit enter into an interlocal agreement.**

27 (b) **Upon entering into an interlocal agreement under subsection**
 28 **(a), in order to subsequently establish an overlapping allocation**
 29 **area the following shall occur:**

30 (1) **The redevelopment commissions of each unit must adopt**
 31 **substantially similar declaratory resolutions.**

32 (2) **The fiscal bodies of each unit must adopt substantially**
 33 **similar confirmatory resolutions.**

34 (c) **The interlocal agreement entered into under subsection (a)**
 35 **must include the following provisions:**

36 (1) **The base amount of the new allocation area.**

37 (2) **A provision prohibiting the city, county, town, or other**
 38 **entity that established the applicable existing allocation area**
 39 **from incurring any additional obligations that require a**
 40 **pledge of future incremental property tax revenue to be paid**

- 1 from the applicable existing allocation area.
- 2 **(3) A provision requiring the maintenance of all applicable**
- 3 **property tax records for the parcel or parcels located within**
- 4 **the existing allocation area and the new allocation area.**
- 5 **(d) Subject to subsection (e), if a new allocation area:**
- 6 **(1) is established over an existing allocation area under this**
- 7 **section; and**
- 8 **(2) issues bonds or enters into a lease payable by incremental**
- 9 **property tax revenues allocated under section 39 of this**
- 10 **chapter;**
- 11 **the county auditor shall continue to allocate to the existing**
- 12 **allocation area any incremental property tax revenues that would**
- 13 **otherwise be allocated to the existing allocation area as if the**
- 14 **overlapping allocation area had not been established under this**
- 15 **section until all of the bonds or other obligations incurred by the**
- 16 **existing allocation area are no longer outstanding.**
- 17 **(e) To the extent this section conflicts with section 1.5 or section**
- 18 **1.7 of this chapter, the provisions of section 1.5 or section 1.7 of this**
- 19 **chapter, as applicable, control with respect to the allocation of**
- 20 **incremental property tax revenues under this section.**
- 21 **(f) The distribution of property taxes described in section**
- 22 **39(b)(2) of this chapter does not apply to the allocation of**
- 23 **incremental property tax revenues to an existing allocation area or**
- 24 **an overlapping allocation area under subsection (c).**
- 25 SECTION 56. IC 36-7-15.1-63, AS AMENDED BY P.L.135-2022,
- 26 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 27 JULY 1, 2025]: Sec. 63. (a) This section does not apply to a parcel that
- 28 is included in more than one (1) allocation area established by:
- 29 (1) a resolution establishing an allocation provision under section
- 30 26 of this chapter that is adopted and approved under sections 8
- 31 through 10 of this chapter;
- 32 (2) a resolution adopted under IC 6-1.1-39-2 and confirmed under
- 33 IC 6-1.1-39-3;
- 34 (3) a resolution adopted under IC 8-22-3.5-5 and confirmed under
- 35 IC 8-22-3.5-6;
- 36 (4) a resolution establishing an allocation provision under
- 37 IC 36-7-14-39 that is adopted and approved under IC 36-7-14-15,
- 38 IC 36-7-14-16, and IC 36-7-14-17;
- 39 (5) a resolution establishing an allocation provision under
- 40 IC 36-7-30-25 that is adopted and approved under IC 36-7-30-10,

1 IC 36-7-30-11, and IC 36-7-30-12;
 2 (6) a resolution establishing an allocation provision under
 3 IC 36-7-30.5-30 that is adopted and approved under
 4 IC 36-7-30.5-16, IC 36-7-30.5-17, and IC 36-7-30.5-18; or
 5 (7) a resolution designating a certified technology park as an
 6 allocation area that is approved and adopted under IC 36-7-32-15;
 7 on or before May 1, 2021. ~~In addition,~~ **Except as provided in section**
 8 **63.1 of this chapter,** a new allocation area may not be established
 9 under this chapter that includes a parcel that is located in an allocation
 10 area described in this subsection.

11 (b) Except as provided in subsection (a) **or section 63.1 of this**
 12 **chapter,** but notwithstanding any other provision, for the purpose of
 13 the allocation of property taxes under this chapter, a parcel may not be
 14 included in more than one (1) allocation area established under this
 15 chapter or under:

- 16 (1) IC 6-1.1-39;
- 17 (2) IC 8-22-3.5;
- 18 (3) IC 36-7-14;
- 19 (4) IC 36-7-30;
- 20 (5) IC 36-7-30.5;
- 21 (6) IC 36-7-32; or
- 22 (7) IC 36-7-32.5.

23 SECTION 57. IC 36-7-15.1-63.1 IS ADDED TO THE INDIANA
 24 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 25 [EFFECTIVE JULY 1, 2025]: **Sec. 63.1. (a) A new allocation area**
 26 **may be established over an existing allocation area if the fiscal**
 27 **bodies of each unit enter into an interlocal agreement.**

28 (b) **Upon entering into an interlocal agreement under subsection**
 29 **(a), in order to subsequently establish an overlapping allocation**
 30 **area the following shall occur:**

- 31 (1) **The redevelopment commissions of each unit must adopt**
 32 **substantially similar declaratory resolutions.**
- 33 (2) **The fiscal bodies of each unit must adopt substantially**
 34 **similar confirmatory resolutions.**

35 (c) **The interlocal agreement entered into under subsection (a)**
 36 **must include the following provisions:**

- 37 (1) **The base amount of the new allocation area.**
- 38 (2) **A provision prohibiting the city, county, town, or other**
 39 **entity that established the applicable existing allocation area**
 40 **from incurring any additional obligations that require a**

- 1 **pledge of future incremental property tax revenue to be paid**
 2 **from the applicable existing allocation area.**
 3 **(3) A provision requiring the maintenance of all applicable**
 4 **property tax records for the parcel or parcels located within**
 5 **the existing allocation area and the new allocation area.**
 6 **(d) If a new allocation area:**
 7 **(1) is established over an existing allocation area under this**
 8 **section; and**
 9 **(2) issues bonds or enters into a lease that is payable by**
 10 **incremental property tax revenues allocated under section 26**
 11 **of this chapter;**
 12 **the county auditor shall continue to allocate to the existing**
 13 **allocation area any incremental property tax revenues that would**
 14 **otherwise be allocated to the existing allocation area as if the**
 15 **overlapping allocation area had not been established under this**
 16 **section until all of the bonds or other obligations incurred by the**
 17 **existing allocation area are no longer outstanding."**
 18 Page 38, line 10, after "sale" insert ".".
 19 Page 38, line 10, strike "after July 1, 2018, and before".
 20 Page 38, line 11, strike "June 30,".
 21 Page 38, line 11, delete "2027".
 22 Page 38, between lines 28 and 29, begin a new paragraph and insert:
 23 "SECTION 59. IC 36-7-31.3-5.9 IS ADDED TO THE INDIANA
 24 CODE AS A NEW SECTION TO READ AS FOLLOWS
 25 [EFFECTIVE JULY 1, 2025]: **Sec. 5.9. As used in this chapter,**
 26 **"qualified city" means a city located in a county that contains at**
 27 **least four (4) cities each with a population greater than forty**
 28 **thousand (40,000), as determined by the most recent federal**
 29 **decennial census. However, the term does not include a city that**
 30 **has established a tax area before January 1, 2026.**
 31 SECTION 60. IC 36-7-31.3-6 IS AMENDED TO READ AS
 32 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 6. As used in this
 33 chapter, "tax area" means a geographic area established as a:
 34 **(1) professional sports and convention development area; or**
 35 **(2) sports and convention development area in the case of a**
 36 **qualified city;**
 37 under section 10 of this chapter.
 38 SECTION 61. IC 36-7-31.3-8, AS AMENDED BY P.L.183-2023,
 39 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 JULY 1, 2025]: Sec. 8. (a) A designating body may designate as part

1 of a professional sports and convention development area **or a sports**
 2 **and convention development area, as applicable**, any facility that is:

3 (1) owned by the city, the county, a school corporation, or a board
 4 under IC 36-9-13, IC 36-10-8, IC 36-10-10, or IC 36-10-11, and
 5 used by a professional sports franchise for practice or competitive
 6 sporting events;

7 (2) owned by the city, the county, or a board under IC 36-9-13,
 8 IC 36-10-8, IC 36-10-10, or IC 36-10-11, and used as one (1) of
 9 the following:

10 (A) A facility used principally for convention or tourism
 11 related events serving national or regional markets.

12 (B) An airport.

13 (C) A museum.

14 (D) A zoo.

15 (E) A facility used for public attractions of national
 16 significance.

17 (F) A performing arts venue.

18 (G) A county courthouse registered on the National Register
 19 of Historic Places; or

20 (3) a hotel.

21 Notwithstanding section 9 of this chapter or any other law, a
 22 designating body may by resolution approve the expansion of a
 23 professional sports and convention development area after June 30,
 24 2009, to include a hotel designated by the designating body. A
 25 resolution for such an expansion must be reviewed by the budget
 26 committee and approved by the budget agency in the same manner as
 27 a resolution establishing a professional sports and convention
 28 development area is reviewed and approved. A facility may not include
 29 a private golf course or related improvements. The tax area may
 30 include only facilities described in this section and any parcel of land
 31 on which a facility is located. An area may contain noncontiguous
 32 tracts of land within the city, county, or school corporation.

33 (b) Except for a tax area that is located in:

34 (1) the city of Fort Wayne; **or**

35 (2) the city of Gary; **or**

36 **(3) a qualified city;**

37 a tax area must include at least one (1) facility described in subsection
 38 (a)(1).

39 (c) A tax area may contain other facilities not owned by the
 40 designating body if:

- 1 (1) the facility is owned by a city, the county, a school
 2 corporation, or a board established under IC 36-9-13, IC 36-10-8,
 3 IC 36-10-10, or IC 36-10-11; and
- 4 (2) an agreement exists between the designating body and the
 5 owner of the facility specifying the distribution and uses of the
 6 covered taxes to be allocated under this chapter.
- 7 (d) This subsection applies to all tax areas located in Allen County.
 8 The facilities located at an Indiana University Fort Wayne and Purdue
 9 University Fort Wayne campus are added to the tax area designated by
 10 the county. For state fiscal years:
- 11 (1) beginning before July 1, 2021, the maximum amount of
 12 covered taxes that may be captured in all tax areas located in the
 13 county is three million dollars (\$3,000,000) per year; and
 14 (2) beginning after June 30, 2021, the maximum amount of
 15 covered taxes that may be captured in all tax areas located in the
 16 county is five million dollars (\$5,000,000) per year;
 17 regardless of the designating body that established the tax area. The
 18 revenue from the local income tax imposed under IC 6-3.6 that is
 19 captured must be counted first toward this maximum.
- 20 (e) This subsection applies to a tax area located in the city of
 21 Evansville. Notwithstanding any other provision of this chapter, for
 22 state fiscal years beginning after July 1, 2021, any facility in the city of
 23 Evansville that:
- 24 (1) consists of a hotel; and
 25 (2) is located in the north part of an area bounded on the
 26 northwest by Walnut Street, on the northeast by SE Martin Luther
 27 King Jr. Boulevard, on the southwest by SE 6th Street, and on the
 28 southeast by Cherry Street, as those streets were located on July
 29 1, 2021;
 30 is added to the tax area. The provisions in sections 11 and 12 of this
 31 chapter are not applicable to the area described in this subsection.
- 32 (f) This subsection applies to a tax area located in the city of South
 33 Bend. Notwithstanding any other provision of this chapter, for state
 34 fiscal years in which the tax area is renewed under section 10(e) of this
 35 chapter after June 30, 2021, the tax area shall also include any facility
 36 or complex of facilities as follows:
- 37 (1) That consists of hotels located in the following areas in the
 38 city of South Bend:
- 39 (A) In the east quadrant of an area bounded on the north by
 40 Columbus Court, on the east by North Main Street, and on the

- 1 south by West Washington Street, as those streets were located
 2 on July 1, 2021.
- 3 (B) An area bounded on the north by East Colfax Avenue, on
 4 the east by Doctor Martin Luther King, Jr. Boulevard, on the
 5 south by East Washington Street, and on the west by North
 6 Michigan Street, as those streets were located on July 1, 2021.
- 7 (C) In the southeast quadrant of an area bounded on the north
 8 by East Washington Street, on the east by Doctor Martin
 9 Luther King, Jr. Boulevard, and on the south by East Jefferson
 10 Boulevard, as those streets were located on July 1, 2021.
- 11 (2) That consists of a sports, recreational and event facility or
 12 complex of facilities located in the city of South Bend, in the
 13 northeast quadrant of an area bounded on the north by East
 14 Jefferson Boulevard, on the east by South St. Louis Boulevard, as
 15 those streets were located on July 1, 2021, and on the west by the
 16 St. Joseph River.
- 17 (3) Located at an Indiana University South Bend campus.
- 18 (4) That is within the boundaries of the city of South Bend and:
 19 (A) owned by the city of South Bend through a board
 20 established under IC 36-9-6;
 21 (B) titled in the name of the city of South Bend or an entity
 22 established to assist the city of South Bend to exercise its
 23 corporate powers;
 24 (C) occupied by the city of South Bend; and
 25 (D) used to exercise power under IC 36-1-4 to provide services
 26 pursuant to IC 36-4-4-3, IC 36-4-4-4, IC 36-8-2, and
 27 IC 36-9-2.

28 The provisions in sections 11 and 12 of this chapter are not applicable
 29 to the renewal of the tax areas described in this subsection.

30 SECTION 62. IC 36-7-31.3-9, AS AMENDED BY P.L.183-2023,
 31 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JULY 1, 2025]: Sec. 9. (a) A tax area must be initially established by
 33 resolution:

- 34 (1) before January 1, 2013, in the case of:
 35 (A) a second class city; **or**
 36 (B) the city of Marion; **or**
 37 ~~(C) the city of Westfield;~~
- 38 (2) before January 1, 2024, in the case of the city of Fishers; **or**
 39 **(3) before January 1, 2028, in the case of a qualified city; or**
 40 ~~(3)~~ **(4)** before July 1, 1999, if subdivision (1), ~~or~~ (2), **or** (3) does

1 not apply;
 2 according to the procedures set forth for the establishment of an
 3 economic development area under IC 36-7-14. **If a qualified city does**
 4 **not establish a tax area by resolution before January 1, 2028, the**
 5 **qualified city is prohibited from establishing a tax area under this**
 6 **chapter. Except as otherwise provided in this chapter and subject**
 7 **to section 9.1 of this chapter,** only one (1) tax area may be created in
 8 each county.

9 (b) In establishing the tax area, the designating body must make the
 10 following findings instead of the findings required for the
 11 establishment of economic development areas:

12 (1) Except for a tax area in:

13 (A) the city of Fort Wayne; ~~or~~

14 (B) the city of Gary; ~~or~~

15 **(C) a qualified city;**

16 there is a capital improvement that will be undertaken or has been
 17 undertaken in the tax area for a facility that is used by a
 18 professional sports franchise for practice or competitive sporting
 19 events. A tax area to which this subdivision applies may also
 20 include a capital improvement that will be undertaken or has been
 21 undertaken in the tax area for a facility that is used for any
 22 purpose specified in section 8(a)(2) of this chapter.

23 (2) For a tax area in the city of Fort Wayne, there is a capital
 24 improvement that will be undertaken or has been undertaken in
 25 the tax area for a facility that is used for any purpose specified in
 26 section 8(a) of this chapter.

27 (3) For a tax area in the city of Gary, there is a capital
 28 improvement that will be undertaken or has been undertaken in
 29 the tax area for a facility that is used for any purpose specified in
 30 section 8(a)(2) of this chapter.

31 **(4) For a tax area in a qualified city, there is a capital**
 32 **improvement that will be undertaken or has been undertaken**
 33 **within the preceding thirty-six (36) months in the tax area for**
 34 **a facility that is used for any purpose specified in section 8(a)**
 35 **of this chapter.**

36 ~~(4)~~ **(5)** The capital improvement that will be undertaken or that
 37 has been undertaken in the tax area will benefit the public health
 38 and welfare and will be of public utility and benefit.

39 ~~(5)~~ **(6)** The capital improvement that will be undertaken or that
 40 has been undertaken in the tax area will protect or increase state

1 and local tax bases and tax revenues.

2 **(7) For a tax area in a qualified city, the capital improvement**
 3 **that will be undertaken or that has been undertaken will**
 4 **generate an amount equal to at least four hundred million**
 5 **dollars (\$400,000,000) in revenue over the duration of the tax**
 6 **area to the state.**

7 (c) The tax area established under this chapter is a special taxing
 8 district authorized by the general assembly to enable the designating
 9 body to provide special benefits to taxpayers in the tax area by
 10 promoting economic development that is of public use and benefit.

11 SECTION 63. IC 36-7-31.3-9.1 IS ADDED TO THE INDIANA
 12 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 13 [EFFECTIVE JULY 1, 2025]: **Sec. 9.1. The designating body of a**
 14 **qualified city may not establish more than one (1) tax area within**
 15 **the qualified city.**

16 SECTION 64. IC 36-7-31.3-10, AS AMENDED BY P.L.183-2023,
 17 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2025]: Sec. 10. (a) A tax area must be established by
 19 resolution. A resolution establishing a tax area must provide for the
 20 allocation of covered taxes attributable to a taxable event or covered
 21 taxes earned in the tax area to the professional sports and convention
 22 development area fund **or the sports and convention development**
 23 **area fund** established for the city or county. The allocation provision
 24 must apply to the entire tax area. The following apply to Allen County:

25 (1) The fund required by this subsection is the coliseum
 26 professional sports and convention development area fund. This
 27 fund shall be administered by the Allen County Memorial
 28 Coliseum board of trustees.

29 (2) The allocation each year must be as follows:

30 (A) The following for state fiscal years ending before July 1,
 31 2021:

32 (i) The first two million six hundred thousand dollars
 33 (\$2,600,000) shall be transferred to the county treasurer for
 34 deposit in the coliseum professional sports and convention
 35 development area fund.

36 (ii) The remaining amount shall be transferred to the
 37 treasurer of the joint county-city capital improvement board
 38 in the county.

39 (B) The following for state fiscal years beginning after June
 40 30, 2021:

1 (i) The first two million six hundred thousand dollars
 2 (\$2,600,000) shall be transferred to the county treasurer for
 3 deposit in the coliseum professional sports and convention
 4 development area fund.

5 (ii) After the allocation under item (i), the next four hundred
 6 thousand dollars (\$400,000) shall be transferred to the joint
 7 county-city capital improvement board in the county for the
 8 Grand Wayne Center.

9 (iii) After the allocations under items (i) and (ii), any
 10 remaining amount shall be transferred to the joint
 11 county-city capital improvement board in the county to be
 12 split evenly between the Allen County War Memorial
 13 Coliseum and the Grand Wayne Center.

14 A tax area located in Allen County terminates not later than December
 15 31, 2038. Any bonds that were issued before January 1, 2015, to
 16 finance the facility or proposed facility must have a maturity of less
 17 than twenty-five (25) years.

18 (b) In addition to subsection (a), all of the salary, wages, bonuses,
 19 and other compensation that are:

- 20 (1) paid during a taxable year to a professional athlete for
- 21 professional athletic services;
- 22 (2) taxable in Indiana; and
- 23 (3) earned in the tax area;

24 shall be allocated to the tax area if the professional athlete is a member
 25 of a team that plays the majority of the professional athletic events that
 26 the team plays in Indiana in the tax area.

27 (c) Except as provided in subsection (d), for a tax area that is:

- 28 (1) not located in Allen County;
- 29 (2) not located in the city of Fishers; ~~and~~
- 30 (3) not located in the city of South Bend; ~~and~~
- 31 **(4) not located in a qualified city;**

32 the total amount of state revenue captured by the tax area may not
 33 exceed ten dollars (\$10) per resident of the city or county per year for
 34 twenty (20) consecutive years.

35 (d) This subsection applies to a tax area established in the city of
 36 Evansville that expired before July 1, 2021. The tax area described in
 37 this subsection is renewed beginning after June 30, 2021, for an
 38 additional twenty (20) consecutive years, and shall include:

- 39 (1) the boundaries of the tax area before its expiration; plus
- 40 (2) the additional tax area added under section 8(e) of this

1 chapter.

2 The provisions in sections 11 and 12 of this chapter are not applicable
3 to the renewal of the tax area described in this subsection.

4 (e) This subsection applies to a tax area established in the city of
5 South Bend that expired before July 1, 2021. The following apply:

6 (1) The tax area described in this subsection is renewed beginning
7 after June 30, 2021, and shall include:

8 (A) the boundaries of the tax area before its expiration; plus

9 (B) the additional tax areas added under section 8(f) of this
10 chapter.

11 The provisions in sections 11 and 12 of this chapter are not
12 applicable to the renewal of the tax area described in this
13 subsection.

14 (2) The maximum amount of covered taxes that may be captured
15 in the tax area under this subsection is:

16 (A) before July 1, 2023, two million dollars (\$2,000,000) per
17 year; and

18 (B) after June 30, 2023, five million dollars (\$5,000,000) per
19 year.

20 (3) For state fiscal years beginning after June 30, 2023, the first
21 two million five hundred thousand dollars (\$2,500,000) captured
22 in the tax area each year shall be transferred to the city of South
23 Bend to be used for a capital improvement that will construct or
24 equip a facility owned by the city and used by a professional
25 sports franchise for practice or competitive sporting events.

26 (4) After the allocations under subdivision (3), any remaining
27 amount shall be transferred to the city of South Bend to be used
28 consistent with section 19(1) of this chapter.

29 The tax area renewed in the city of South Bend under this subsection
30 terminates not later than June 30, 2044.

31 (f) This subsection applies to a tax area established in the city of
32 Fishers. The following apply:

33 (1) The maximum amount of covered taxes that may be captured
34 in the tax area is two million dollars (\$2,000,000) per year.

35 (2) The tax revenue captured in the tax area each year shall be
36 transferred to the city of Fishers to be used for a capital
37 improvement that will construct or equip a facility owned by the
38 city and used by a professional sports franchise for practice or
39 competitive sporting events.

40 The tax area located in the city of Fishers terminates not later than June

1 30, 2044.

2 **(g) This subsection applies to a tax area established in a**
 3 **qualified city. The following apply:**

4 **(1) The maximum amount of covered taxes that may be**
 5 **captured in the tax area under this subsection is two million**
 6 **dollars (\$2,000,000) per year.**

7 **(2) The tax revenue captured in the tax area each year shall be**
 8 **transferred to the qualified city to be used for capital**
 9 **improvements that will equip a facility owned by the qualified**
 10 **city and used for practice or competitive sporting events.**

11 **(3) In addition to the contents required under subsection (h),**
 12 **the resolution establishing the tax area must include each of**
 13 **the following components:**

14 **(A) The geographic boundaries of the tax area.**

15 **(B) The amount of revenue that the tax area will generate**
 16 **in thirty (30) years for the state, which must be an amount**
 17 **equal to at least four hundred million dollars**
 18 **(\$400,000,000) over the duration of the tax area.**

19 **The tax area located in a qualified city terminates not later than**
 20 **June 30, 2058. The provisions of this chapter that apply to a tax**
 21 **area established as professional sports and convention**
 22 **development area also apply to a tax area established as a sports**
 23 **and convention development area.**

24 ~~(g)~~ **(h)** The resolution establishing the tax area must designate the
 25 facility or proposed facility and the facility site for which the tax area
 26 is established.

27 ~~(h)~~ **(i)** The department may adopt rules under IC 4-22-2 and
 28 guidelines to govern the allocation of covered taxes to a tax area.

29 SECTION 65. IC 36-7-31.3-14 IS AMENDED TO READ AS
 30 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 14. If a tax area is
 31 established under section 10 of this chapter, a state fund known as the
 32 professional sports and convention development area fund **or the**
 33 **sports and convention development area fund in the case of a**
 34 **qualified city** is established for that tax area. The fund shall be
 35 administered by the department. Money in the fund does not revert to
 36 the state general fund at the end of a state fiscal year.

37 SECTION 66. IC 36-7-31.3-15 IS AMENDED TO READ AS
 38 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 15. Covered taxes
 39 attributable to a taxing area under section 10 of this chapter shall be
 40 deposited in the professional sports and convention development area

1 fund **or the sports and convention development area fund, as**
 2 **applicable.**

3 SECTION 67. IC 36-7-31.3-16 IS AMENDED TO READ AS
 4 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 16. On or before the
 5 twentieth day of each month, all amounts held in the professional
 6 sports and convention development area fund **or the sports and**
 7 **convention development area fund** shall be distributed to the county
 8 treasurer.

9 SECTION 68. IC 36-7-31.3-18, AS AMENDED BY P.L.9-2024,
 10 SECTION 552, IS AMENDED TO READ AS FOLLOWS
 11 [EFFECTIVE JULY 1, 2025]: Sec. 18. All distributions from the
 12 professional sports and convention development area fund **or the**
 13 **sports and convention development area fund** for the county shall be
 14 made by warrants issued by the state comptroller to the treasurer of
 15 state ordering those payments to the county treasurer.

16 SECTION 69. IC 36-7-31.3-20 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 20. The designating
 18 body shall repay to the professional sports development area fund **or**
 19 **the sports and convention development area fund** any amount that
 20 is distributed to the designating body and used for:

- 21 (1) a purpose that is not described in this chapter; or
 22 (2) a facility or facility site other than the facility and facility site
 23 to which covered taxes are designated under the resolution
 24 described in section 10 of this chapter.

25 The department shall distribute the covered taxes repaid to the
 26 professional sports development area fund **or the sports and**
 27 **convention development area fund, as applicable**, under this section
 28 proportionately to the funds and the political subdivisions that would
 29 have received the covered taxes if the covered taxes had not been
 30 allocated to the tax area under this chapter.

31 SECTION 70. IC 36-7-31.3-21, AS AMENDED BY P.L.183-2023,
 32 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2025]: Sec. 21. This chapter expires December 31, ~~2044~~.
 34 **2058.**

35 SECTION 71. IC 36-7-32-13, AS AMENDED BY P.L.4-2005,
 36 SECTION 146, IS AMENDED TO READ AS FOLLOWS
 37 [EFFECTIVE JULY 1, 2025]: Sec. 13. (a) **Subject to subsection (c)**,
 38 if the Indiana economic development corporation determines that a sale
 39 price or rental value at below market rate will assist in increasing
 40 employment or private investment in a certified technology park, the

1 redevelopment commission and the legislative body of the unit may
 2 determine the sale price or rental value for public facilities owned or
 3 developed by the redevelopment commission and the unit in the
 4 certified technology park at below market rate.

5 (b) **Subject to subsection (c)**, if public facilities developed under
 6 an agreement entered into under this chapter are conveyed or leased at
 7 less than fair market value or at below market rates, the terms of the
 8 conveyance or lease shall include legal and equitable remedies and
 9 rights to assure that the public facilities are used for high technology
 10 activities or as a business incubator. Legal and equitable remedies and
 11 rights may include penalties and actual or liquidated damages.

12 (c) **After June 30, 2025, an agreement entered into under this**
 13 **section for the lease of public facilities owned or developed by the**
 14 **redevelopment commission and the unit in the certified technology**
 15 **park to a nonprofit corporation may not be below market rate."**

16 Page 40, line 18, after "sale" insert ".".

17 Page 40, line 18, strike "after June 30, 2018, and before July 1,".

18 Page 40, line 19, delete "2027".

19 Page 42, line 2, after "negotiated sale" insert ";".

20 Page 42, line 2, strike "after".

21 Page 42, line 3, strike "June 30, 2018, and before July 1,".

22 Page 42, line 3, delete "2027;".

23 Page 43, line 10, after "negotiated sale" insert ";".

24 Page 43, line 10, strike "after June 30, 2018, and before July 1,".

25 Page 43, line 11, delete "2027;".

26 Page 43, line 22, after "sale" insert ".".

27 Page 43, line 22, strike "after June 30, 2018, and".

28 Page 43, line 23, strike "before July 1,".

29 Page 43, line 23, delete "2027".

30 Page 44, line 3, after "sale" insert ".".

31 Page 44, line 3, strike "after June 30, 2018, and".

32 Page 44, line 4, strike "before July 1,".

33 Page 44, line 4, delete "2027".

34 Page 45, between lines 41 and 42, begin a new paragraph and insert:

35 "SECTION 80. [EFFECTIVE JANUARY 1, 2026] (a)
 36 **IC 6-1.1-8-24.5, IC 6-1.1-10-16, IC 6-1.1-10-18.5, and**
 37 **IC 6-1.1-10-46, all as amended by this act, apply to assessment**
 38 **dates after December 31, 2025.**

39 (b) **IC 6-1.1-10-51, as added by this act, applies to assessment**
 40 **dates after December 31, 2025.**

- 1 **(c) This SECTION expires July 1, 2028."**
- 2 Renumber all SECTIONS consecutively.
(Reference is to HB 1427 as reprinted February 18, 2025.)