

ORDINANCE NO. 2001-

AN ORDINANCE OF THE SHELBY COUNTY COUNCIL,
SHELBY COUNTY, INDIANA REQUIRING THE
PAYMENT OF AN INNKEEPER'S TAX ON LODGING
INCOME PURSUANT TO I.C. 6-9-18

WHEREAS, the Shelby County Council now finds that it is in the best interest of Shelby County, Indiana, to levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodging, or accommodations in any hotel, motel, boat motel, inn or tourist cabin located in Shelby County, Indiana; and

WHEREAS, the Shelby County Council may impose a tax levy of an amount not to exceed five percent (5%) on the gross retail income derived from lodging income pursuant to I.C. 6-9-18-3(c); and

WHEREAS, the Shelby County Council may require that the tax be reported on forms approved by the county treasurer and paid monthly to the county treasurer or if said requirement is not made then the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under I.C. 6-2.5; and

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE COUNTY OF SHELBY, as follows:

Every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any hotel, motel, boat motel, inn or tourist cabin shall be levied a tax rate of five percent (5%) on all gross retail income derived from lodging income only, which is a tax levy in addition to the state gross retail tax imposed under I.C. 6-2.5.

This innkeeper's tax shall be imposed, paid, and collected under I.C. 6-2.5. All of the

provisions of I.C. 6-2.5 relating to the rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the innkeeper's tax established by this ordinance.

The effective date of the innkeeper's tax established by this ordinance shall be July 1, 2001.

PASSED AND ADOPTED BY THE COMMON COUNCIL this 10th day of April, 2001,
by a vote of _____ Ayes and _____ Nays.

Herb McClain, President

Robert Carmony

Sean Eberhart

Gregg Graham

Jason Karmire

Phil Kaster

Wray Riggins

Attest:

Margaret Brunk, Shelby County Auditor