

Wabash County Ordinance No. 92-13

An Ordinance Imposing The Uniform
County Innkeeper's Tax
equal to 3% of the gross retail
income received from lodging in Wabash County

WHEREAS, the General Assembly of the State of Indiana has enacted the Uniform County Innkeeper's Tax, Indiana Code I.C. 6-9-18 which permits Wabash County ("County") to levy a tax at the rate of three percent (3%) of the gross retail income derived from the 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, college or university memorial union, college or university residence hall or dormitory, or tourist cabin in the County ("Tax"); and

WHEREAS, the revenues from the Tax shall be used solely to promote and encourage conventions, trade shows, special events, recreation, and visitors, or industrial development within the County; and

WHEREAS, the County Council ("Council") desires to impose the Tax on transactions that occur after January 1, 1993; therefore,

BE IT ENACTED BY THE COUNCIL THAT: Section 1. It does hereby impose the Tax on any transaction in the County in which any room or rooms, lodgings, or accommodations are rented or furnished in any hotel, motel, boat motel, inn, college or university memorial union, college or university residence hall or dormitory, or tourist cabin for consideration, at a rate equal to three percent (3%) of the gross retail income derived from lodging income only, which tax is in addition to the state retail tax imposed under I.C. 6-2.5, all as provided in I.C. 6-9-18. The gross retail income on which the Tax is imposed shall not include the amount of tax imposed on the transaction under I.C. 6-2.5. The tax does not apply to gross income received in a transaction in which:

(1) A student rents lodgings in a college or university residence hall while that student participates in a study for which the student receives college credit from a college or university located in the county;

or

(2) A person rents a room, lodging, or accommodations for a period of thirty (30) days or more; or

Section 2. Council will send a certified copy of this Ordinance to the Commissioner of the Department of State Revenue immediately upon adoption of this ordinance.

Section 3. The tax shall be reported on forms approved by the County Treasurer and shall be paid monthly to the County Treasurer, not more than twenty (20) days after the month the tax is collected.

Section 4. The County Treasurer shall establish a Convention, Recreation, and Visitor Promotion Fund into which will be deposited all amounts received from the tax imposed by this ordinance.

Section 5. Money in the Convention, Recreation, and Visitor Promotion Fund shall be used solely to promote and encourage conventions, trade shows, special events, recreation, and visitors in and to the county, including administrative and other incidental expenses.

Section 6. The Ordinance shall be effective January 1, 1993.

THE WABASH COUNTY COUNCIL

By: Gene Cooper
Presiding Officer

Approved by the County Commissioners of Wabash County this 14th day of December, 1992.

Darle Dawes
Darle Dawes

Dean Eppley
Dean Eppley

John Schuler
John Schuler

Attest:

Jean Gilbert
Auditor, Wabash County

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