



January 21, 2026

SENATE BILL No. 142

DIGEST OF SB 142 (Updated January 20, 2026 11:39 am - DI 129)

Citations Affected: IC 6-9.

Synopsis: Local hospitality boards. Allows the Delaware County executive to adopt an ordinance to consolidate the functions of a board, bureau, commission, authority, or any other similar entity (former entity) authorized to administer funds received from the Delaware County: (1) innkeeper's tax; or (2) food and beverage tax; into a single, consolidated entity as designated in the consolidating ordinance. Specifies that if a consolidating ordinance is adopted, each former entity is abolished on the date the ordinance is adopted, the term of a member serving on each former entity ends on the date the ordinance is adopted, and a subsequent ordinance may not be adopted to restore a former entity and transfer the powers, duties, and responsibilities of innkeeper's tax and food and beverage tax administration back to the former entity. Sets forth transitional provisions that must be included in the ordinance.

Effective: July 1, 2026.

Alexander

January 5, 2026, read first time and referred to Committee on Tax and Fiscal Policy.
January 20, 2026, amended, reported favorably — Do Pass.

SB 142—LS 6364/DI 129



January 21, 2026

Second Regular Session of the 124th General Assembly (2026)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2025 Regular Session of the General Assembly.

SENATE BILL No. 142

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-9-30 IS ADDED TO THE INDIANA CODE AS
- 2 A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
- 3 1, 2026]:
- 4 **Chapter 30. Delaware County Hospitality Tax Board**
- 5 **Consolidation Ordinance**
- 6 **Sec. 0.5. This chapter applies only to Delaware County.**
- 7 **Sec. 1. As used in this chapter, "consolidated entity" means a**
- 8 **board resulting from the adoption of an ordinance under section**
- 9 **4 of this chapter to consolidate the functions of each former entity**
- 10 **into the consolidated entity.**
- 11 **Sec. 2. As used in this chapter, "executive" has the meaning set**
- 12 **forth in IC 36-1-2-5.**
- 13 **Sec. 3. As used in this chapter, "former entity" means a board,**
- 14 **bureau, commission, authority, or any other similar entity**
- 15 **authorized to administer funds received from the county:**
- 16 **(1) innkeeper's tax imposed under IC 6-9-18; or**
- 17 **(2) food and beverage tax imposed under IC 6-9-21.**

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1 **Sec. 4. The county executive may adopt an ordinance to**
 2 **consolidate the functions of a former entity with respect to the**
 3 **administration of funds received from the county:**

4 **(1) innkeeper's tax imposed under IC 6-9-18; or**

5 **(2) food and beverage tax imposed under IC 6-9-21;**

6 **into a single consolidated entity as designated in the ordinance to**
 7 **administer funds received from both of those taxes.**

8 **Sec. 5. If an ordinance is adopted under section 4 of this chapter,**
 9 **each former entity is abolished on the date the ordinance is**
 10 **adopted and may not exercise any of the powers, duties, or**
 11 **responsibilities conferred on the former entity under IC 6-9-18 or**
 12 **IC 6-9-21. In addition, the term of any individual serving on each**
 13 **former entity ends on the date the ordinance is adopted. The**
 14 **consolidated entity designated in the ordinance shall exercise the**
 15 **functions of each abolished former entity.**

16 **Sec. 6. (a) If an ordinance is adopted under section 4 of this**
 17 **chapter, the county executive may determine the number of**
 18 **members to serve on the consolidated entity, which must be an odd**
 19 **number. All members appointed to the consolidated entity must**
 20 **reside in the county. The county executive shall determine:**

21 **(1) the qualifications to be appointed to the consolidated**
 22 **entity, which may not include consideration of political party**
 23 **affiliation;**

24 **(2) the term of a member, which may not exceed four (4)**
 25 **years, but may provide for:**

26 **(A) the staggering of the terms of members initially**
 27 **appointed to the consolidated entity;**

28 **(B) reappointment following the expiration of a member's**
 29 **term; and**

30 **(C) the filling of vacancies if a vacancy occurs;**

31 **(3) the grounds for removal;**

32 **(4) the number of members required for a quorum; and**

33 **(5) any other matters that the county executive determines**
 34 **reasonably relate to the composition of the consolidated**
 35 **entity.**

36 **A member of the consolidated entity may not receive a salary or**
 37 **benefits. However, a member of the consolidated entity is entitled**
 38 **to reimbursement for necessary expenses incurred in the**
 39 **performance of the member's respective duties.**

40 **(b) Each member of the consolidated entity, before entering the**
 41 **member's duties, shall take an oath of office in the usual form, to**
 42 **be endorsed upon the member's certificate of appointment and**



1 promptly filed with the clerk of the circuit court of the county.

2 **Sec. 7.** If an ordinance is adopted under section 4 of this chapter,
3 the ordinance is final and the county executive may not adopt a
4 subsequent ordinance to restore each former entity and transfer
5 the powers, duties, and responsibilities concerning the
6 administration of the innkeeper's tax imposed under IC 6-9-18 or
7 food and beverage tax imposed under IC 6-9-21 back to each
8 former entity.

9 **Sec. 8.** If an ordinance is adopted under section 4 of this chapter,
10 money in a fund established under a provision of IC 6-9-18 or
11 IC 6-9-21 on the date the ordinance is adopted remains in the fund
12 and is available to be administered and used by the consolidated
13 entity for the purposes allowed under IC 6-9-18 or IC 6-9-21.

14 **Sec. 9.** If an ordinance is adopted under section 4 of this chapter,
15 any bonds, leases, contractual agreements, or other obligations
16 issued, entered into, or in effect on or before the date the ordinance
17 is adopted are transferred to and assumed by the consolidated
18 entity.

19 **Sec. 10.** If an ordinance is adopted under section 4 of this
20 chapter, all records and property of each former entity are
21 transferred on the date the ordinance is adopted to the
22 consolidated entity.

23 **Sec. 11.** If an ordinance is adopted under section 4 of this
24 chapter, the county executive must immediately send a certified
25 copy of the ordinance to each of the following:

- 26 (1) The commissioner of the department of state revenue.
27 (2) The treasurer of state.
28 (3) The state comptroller.

29 **Sec. 12.** If an ordinance is adopted under section 4 of this
30 chapter, a reference to a former entity in IC 6-9-18, IC 6-9-21,
31 another statute, a rule, or any other document is considered a
32 reference to the consolidated entity.



COMMITTEE REPORT

Mr. President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 142, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, line 4, delete "County Option Consolidation Ordinance" and insert **"Delaware County Hospitality Tax Board Consolidation Ordinance"**.

Page 1, between lines 4 and 5, begin a new paragraph and insert: **"Sec. 0.5. This chapter applies only to Delaware County."**

Page 1, line 13, delete "a county:" and insert **"the county:"**

(1) innkeeper's tax imposed under IC 6-9-18; or

(2) food and beverage tax imposed under IC 6-9-21."

Page 1, delete lines 14 through 16.

Page 2, line 2, delete "a county:" and insert **"the county:"**

(1) innkeeper's tax imposed under IC 6-9-18; or

(2) food and beverage tax imposed under IC 6-9-21;

into a single consolidated entity as designated in the ordinance to administer funds received from both of those taxes."

Page 2, delete lines 3 through 7.

Page 2, line 11, delete "the applicable" and insert **"IC 6-9-18 or IC 6-9-21."**

Page 2, line 12, delete "chapter of this article."

Page 2, line 36, delete "salary." and insert **"salary or benefits."**

Page 3, line 6, delete "applicable innkeeper's tax or food and" and insert **"innkeeper's tax imposed under IC 6-9-18 or food and beverage tax imposed under IC 6-9-21"**.

Page 3, line 7, delete "beverage tax".

Page 3, line 9, delete "any provision of another" and insert **"a provision of IC 6-9-18 or IC 6-9-21"**.

Page 3, line 10, delete "chapter of this article".

Page 3, line 12, delete "the applicable" and insert **"IC 6-9-18 or IC 6-9-21."**

Page 3, delete line 13.

Page 3, line 30, delete "in a" and insert **"in IC 6-9-18, IC 6-9-21, another"**.

and when so amended that said bill do pass.

(Reference is to SB 142 as introduced.)

HOLDMAN, Chairperson

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Committee Vote: Yeas 11, Nays 0.

