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SENATE BILL No. 142

Proposed Changes to introduced printing by AM014202

DIGEST OF PROPOSED AMENDMENT

Applicability. Limits the applicability of the bill's provisions to Delaware County.

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

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

SECTION 1. IC 6-9-30 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2026]:

Chapter 30. Delaware County ~~Option~~ Hospitality Tax Board Consolidation Ordinance

Sec. 0.5. This chapter applies only to Delaware County.

Sec. 1. As used in this chapter, "consolidated entity" means a board resulting from the adoption of an ordinance under section 4 of this chapter to consolidate the functions of each former entity into the consolidated entity.

Sec. 2. As used in this chapter, "executive" has the meaning set forth in IC 36-1-2-5.

Sec. 3. As used in this chapter, "former entity" means a board, bureau, commission, authority, or any other similar entity authorized to administer funds received from ~~a~~ the county:

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

(2) food and beverage tax;

> imposed under another chapter of this article IC 6-9-21.

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

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

2 (2) food and beverage tax;

3 >[imposed under ~~<another chapter of this article>~~ [IC 6-9-21;
 4]into a single consolidated entity as designated in the ordinance
 5 to administer funds received from both of those taxes.]

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

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

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

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

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

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

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

30 (3) the grounds for removal;

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

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

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

39 (b) Each member of the consolidated entity, before entering
 40 the member's duties, shall take an oath of office in the usual form,
 41 to be endorsed upon the member's certificate of appointment and
 42 promptly filed with the clerk of the circuit court of the county.



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

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

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

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

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

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

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