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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:*

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 ~~Option~~Hospitality Tax  
5       Board 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 ~~to~~the county:1

16       1(1) innkeeper's taximposed under IC 6-9-18; or

17       (2) food and beverage tax2,

18       2imposed under ~~another chapter of this article~~IC 6-9-21.

19      Sec. 4. The county executive may adopt an ordinance to  
20      consolidate the functions of a former entity with respect to the  
21      administration of funds received from ~~to~~the county:1

2026

IN 142—LS 6364/DI 129



DOCUMENT HAS NOT BEEN CHECKED FOR ACCURACY

1                   1(1) innkeeper's tax[ imposed under IC 6-9-18]; or  
 2                   2 food and beverage tax~~↔~~  
 3                   3 imposed under <another chapter of this article>[IC 6-9-21;  
 4                   4 into a single~~↔~~ consolidated entity as designated in the ordinance  
 5                   5 to administer funds received from both of those taxes.]  
 6                   6 Sec. 5. If an ordinance is adopted under section 4 of this  
 7                   7 chapter, each former entity is abolished on the date the ordinance  
 8                   8 is adopted and may not exercise any of the powers, duties, or  
 9                   9 responsibilities conferred on the former entity under <the  
 10                   10 applicable chapter of this article>[IC 6-9-18 or IC 6-9-21]. In  
 11                   11 addition, the term of any individual serving on each former entity  
 12                   12 ends on the date the ordinance is adopted. The consolidated entity  
 13                   13 designated in the ordinance shall exercise the functions of each  
 14                   14 abolished former entity.

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

20                   20 (1) the qualifications to be appointed to the consolidated  
 21                   21 entity, which may not include consideration of political party  
 22                   22 affiliation;  
 23                   23 (2) the term of a member, which may not exceed four (4)  
 24                   24 years, but may provide for:  
 25                   25                   (A) the staggering of the terms of members initially  
 26                   26                   appointed to the consolidated entity;  
 27                   27                   (B) reappointment following the expiration of a  
 28                   28                   member's term; and  
 29                   29                   (C) the filling of vacancies if a vacancy occurs;  
 30                   30                   (3) the grounds for removal;  
 31                   31                   (4) the number of members required for a quorum; and  
 32                   32                   (5) any other matters that the county executive determines  
 33                   33                   reasonably relate to the composition of the consolidated  
 34                   34                   entity.

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

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

34           1

