

**ORDINANCE 2018-01  
ESTABLISHING VIGO COUNTY  
FOOD AND BEVERAGE TAX**

**BE IT ORDAINED** by the Common Council of Vigo County of Vigo County, Indiana that a need now exists to establish a Vigo County Food and Beverage Tax pursuant to the grant of authority authorized by Indiana Code § 6-9-48 *et seq.* The following rate for the Vigo County Food and Beverage Tax is hereby established as follows:

<b>Local Food and Beverage Tax</b>	<b>Existing Rate</b>	<b>Proposed Rate</b>
Vigo County Food and Beverage Tax	0%	1%

The Vigo County Council finds and determines that revenues from the Vigo County Food and Beverage Tax are needed for the purposes outlined in Indiana Code § 6-9-48-10 to wit:

- (1) The acquisition, construction, improvement, maintenance, or financing of:
  - (A) a convention center that is constructed after June 30, 2018;
  - (B) a facility that is used or will be used principally for:
    - (i) convention or tourism related events; or
    - (ii) the arts; that is constructed after June 30, 2018; or
  - (C) wayfinding improvements made after June 30, 2018, that assist individuals in locating and following or discovering a route through and to a given location, including kiosks, indoor maps, and building directories.
- (2) To pay the principal and interest on bonds issued to finance a purpose described in subdivision (1).

The Vigo County Food and Beverage Tax will be applicable to the gross retail income received by a merchant from food and beverage transactions detailed at Indiana Code § 6-9-48-5, to wit:

Sec. 5. (a) Except as provided in subsection (c), a tax imposed under section 4 of this chapter applies before January 1, 2044, to a transaction in which food or beverage is furnished, prepared, or served:

- (1) for consumption at a location or on equipment provided by a retail merchant;
- (2) in the county; and
- (3) by a retail merchant for consideration.

(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:

- (1) served by a retail merchant off the merchant's premises;
- (2) food sold in a heated state or heated by a retail merchant;
- (3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as

recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or

(4) food sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport the food).

(c) The county food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

The Vigo County Council finds and determines the tax shall be collected according to the terms set forth in Indiana Code § 6-9-48-7, to wit:



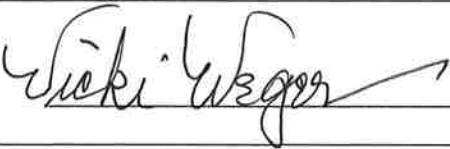

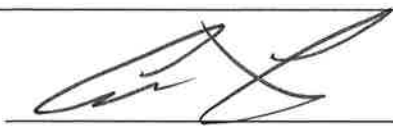
Sec. 7. A tax imposed under this chapter shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.

Furthermore, all disbursements shall be made in accordance with Indiana Code § 6-9-48-7 and all collections shall be processed into the Food and Beverage tax receipts fund according to Indiana Code § 6-9-48-8.

**BE IT FURTHER ORDAINED** that a separate public hearing was held on the proposed Vigo County Food and Beverage Tax on July 2, 2018 at 5:00 p.m. in accordance with Indiana Code § 6-9-48-4 (a). In accordance with Indiana Code proper notice of the separate public hearing was provided pursuant to IC 5-3-1.

**BE IT FURTHER ORDAINED** that if this ordinance is approved, a certified copy of the ordinance shall immediately be forwarded to the Indiana Department of State Revenue in accordance with Indiana Code § 6-9-48-4 (b).

Duly adopted by the following vote of the members of said Vigo County Council this  
9<sup>th</sup> day of July, 2018.

Aye <input type="checkbox"/>	Absent <input checked="" type="checkbox"/>		
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	James R. Mann II	
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>	Mike Morris	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Bill Thomas	
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>	Vicky Weger	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Tim P. Curley	
Aye <input type="checkbox"/>	Absent <input checked="" type="checkbox"/>		
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Brendan R. Kearns	
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>	Aaron Loudermilk,	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	President	

Attest:



James W. Bramble  
Vigo Auditor