

ORDINANCE 2018-02

ORDINANCE OF THE VIGO COUNTY COUNCIL
INCREASING INNKEEPER'S TAX

WHEREAS, Indiana Code § 6-9-11 *et seq.* ("Act") authorizes the Vigo County Council ("Council"), to impose a tax on every person engaged in the business of renting or furnishing for periods of less than thirty (30) days any room or rooms, lodging, accommodations in any commercial hotel, motel, inn, tourist camp, tourist cabin, university memorial union, or university residence hall (other than a retail transaction in which a student rents lodging in a university memorial union or a residence hall while that student participates in a course of study for which the student receives college credit from a state university located in Vigo County). This Ordinance does not apply to any state camping facilities located in Vigo County ("Innkeepers Tax"):

WHEREAS, the Innkeeper's Tax is currently imposed at the rate of Six and One Half Percent (6.5%);

WHEREAS, Section 6(a) of the Act authorizes the Council to adopt a rate which is not to exceed Eight Percent (8%) on the gross income derived from lodging income only;




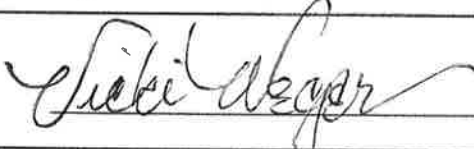
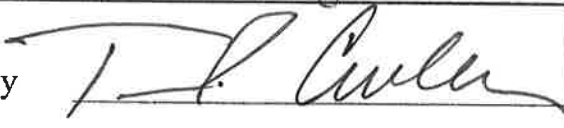


WHEREAS, the Council determines that it is necessary to increase the Innkeeper's Tax to a rate of Eight Percent (8%).

NOW THEREFORE, BE IT ORDAINED and enacted by the Vigo County Council that:

1. The Council hereby finds that pursuant to the Act that there is a need to increase the Innkeeper's Tax to a rate of Eight Percent (8%) for the promotion and development and growth of the Convention and Visitor industry in Vigo County.
2. The Vigo County Auditor shall record all votes taken on this Ordinance and immediately send a certified copy of the results by certified mail to the Indiana Department of Revenue.
3. This Ordinance is effective upon adoption and execution.

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Presented to the Vigo County Council, read in full and adopted as written this 14th day of August, 2018.

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

Attest:



James W. Bramble
Vigo Auditor