

ORDINANCE NO. 2008-04

**AN ORDINANCE AMENDING ORDINANCE NO. 1986-01
IMPOSING THE HARRISON COUNTY INNKEEPER'S TAX**



WHEREAS, pursuant to Indiana Code 6-9-18-3, the Harrison County Council did on August 9, 1986, adopt an ordinance authorizing a tax on lodging income, known as the Harrison County Innkeeper's Tax, on the gross retail income derived from lodging of every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any commercial hotel, motel, inn, college or university memorial union, college or university residence hall, or tourist cabin located within Harrison County as provided in Ordinance No. 1986-01, unless a student rents lodging in a college or university residence hall while that student participates in a course of study for which the student receives college credit from a college or university located in Harrison County or a person rents rooming, lodging, or accommodations for a period of thirty (30) days or more;

WHEREAS, Indiana Code 6-8-18-3 authorizes that the County Council to adopt an ordinance to require the Innkeeper's Tax to be reported on forms approved by the County Treasurer; and to be paid monthly to the County Treasurer, not more than twenty (20) days after the end of the month that the Innkeeper's Tax is collected;

WHEREAS, if no such ordinance is adopted, the tax is to be paid directly to the Indiana Department of Revenue, with monthly payments to be made to the Treasurer of the State of Indiana, then to the County Treasurer of the county that adopted the Innkeeper's Tax; and


WHEREAS, since the adoption of Ordinance No. 1986-01, the Innkeeper's Tax has be paid directly to the Indiana Department of Revenue, and the Harrison County Council now desires to have the Innkeeper's Tax paid directly to the Harrison County Treasurer;

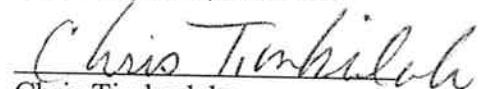
NOW THEREFORE, BE IT ORDAINED BY THE HARRISON COUNTY COUNCIL, COUNTY OF HARRISON, STATE OF INDIANA THAT:

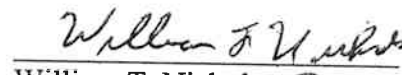
1. Pursuant to Indiana Code 6-9-18-3, the Harrison County Council hereby ordains that beginning on September 1, 2008, the Harrison County Innkeeper's Tax shall no longer be paid directly to the Indiana Department of Revenue, but shall instead be reported on forms approved by the Harrison County Treasurer; and be paid monthly to the Harrison County Treasurer, not more than twenty (20) days after the end of the month the Harrison County Innkeeper's Tax is collected;

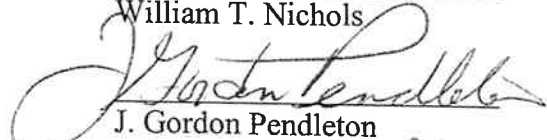
2. Each month, upon receipt of payments of the Harrison County Innkeeper's Tax, the Harrison County Treasurer shall immediately deposit payments in the County Convention, Visitor, and Tourism Promotion Fund, pursuant to Indiana Code 6-9-18-4;
3. In all other respects, Ordinance No. 1986-01 is hereby ratified and confirmed; and
4. This Ordinance is effective on September 1, 2008.

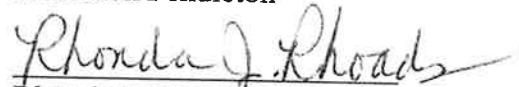
SO ORDAINED ON THIS 28th DAY OF JULY, 2008 BY THE HARRISON COUNTY COUNCIL, HARRISON COUNTY, STATE OF INDIANA.

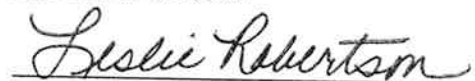

Carl L. Mathes, President



Chris Timberlake,
President Pro Tempore


William T. Nichols



J. Gordon Pendleton


Rhonda J. Rhoads


Leslie Robertson


Ralph Sherman

ATTEST:


Patricia A. Wolfe,
Harrison County Auditor