

ORDINANCE NO. OC 96- 5

ORDINANCE CONCERNING ESTABLISHMENT OF THE
TAX RATE FOR THE ELKHART COUNTY INNKEEPER'S TAX

WHEREAS, pursuant to House Enrolled Act No. 1035, the Indiana Legislature has amended the State statute regarding the Elkhart County Innkeeper's Tax which is located at I.C. 6-9-19;

WHEREAS, Section 8 of House Enrolled Act 1035 amends I.C. 6-9-19-3 by increasing the rate of the tax which may be charged and levied pursuant to I.C. 6-9-19 from one percent (1%) to five percent (5%) on gross retail income derived from lodging income;

WHEREAS, it is the opinion of the Elkhart County Convention and Visitors Bureau Commission (the "Commission") that the tax rate charged and levied pursuant to I.C. 6-9-19 should be increased from the current rate of three percent (3%) to five percent (5%) on gross retail income derived from lodging income;

WHEREAS, such rate increase is, in the opinion of the Commission, necessary in order to better assist the promotion, development and growth of the Convention and Visitor industry in Elkhart County;

AND WHEREAS, the fiscal body of the County, being the Elkhart County Council, has the authority to set the rate of tax being imposed pursuant to I.C. 6-9-19 so long as such rate shall be not in excess of five percent (5%).

NOW THEREFORE, be it ORDERED, ESTABLISHED, AND ORDAINED by the Elkhart County Council as follows:

1. The Innkeeper's Tax referenced at I.C. 6-9-19 and more specifically, at I.c. 6-9-19-3, is hereby set at the rate of five percent (5%) on gross retail income derived from lodging income only.

2. Such Innkeeper's Tax shall be levied as against those persons who are identified by category at I.C. 6-9-19 as persons who may be subject to such tax.

3. This Ordinance shall be effective July 1, 1996.

ADOPTED THIS 8th DAY OF June, 1996.

ELKHART COUNTY COUNCIL

By: James L. Heckaman
James L. Heckaman

By: Harmon M. Williams
Harmon M. Williams

By: John K. Betherman
John K. Betherman

By: Carl W. Yoder
Carl W. Yoder

By: Frank A. Algate
Frank A. Algate

By: Neil D. Herman
Neil D. Herman

By: N. Dean Hupp
N. Dean Hupp

Attest:

Stephen J. Malone
Stephen J. Malone
Elkhart County Auditor