

ORDINANCE NO. 2010-23-CL
AMENDING TIPPECANOE COUNTY CODE
ADDING NEW SECTION 34.721
INNKEEPERS TAX AUDIT AND COLLECTION PROCEDURES

WHEREAS, the General Assembly of the State of Indiana enacted Indiana Code 6-9-7, authorizing the Tippecanoe County Council to levy an Innkeeper's Tax; and

WHEREAS, pursuant to Indiana Code 6-9-7-6, the Tippecanoe County Council has levied such a tax on all lodging income pursuant to ordinances codified as Tippecanoe County Code Chapter 34, Section 72; and

WHEREAS, Indiana Code 6-9-7-6 provides that if an ordinance has been adopted requiring payment of the Innkeeper's Tax to the Tippecanoe County Treasurer, as provided by Tippecanoe County Code Chapter 34, Section 72, the Tippecanoe County Treasurer (hereinafter "Treasurer") has the same rights and powers with respect to collecting the Innkeeper's Tax as would the Indiana Department of State Revenue; and

WHEREAS, it is the purpose, goal, and requirement of the Tippecanoe County Council and the Treasurer to ensure the fair and timely collection of the Innkeeper's Tax; and

WHEREAS, Indiana Code 6-9-7-6 (e) provides that all of the provisions of Indiana Code 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax so imposed,

NOW, THEREFORE, BE IT ORDAINED by the County Council of Tippecanoe County, Indiana, that the Tippecanoe County Code be amended to add a new Chapter 34, Section 721 reading as follows:

34.721 Lodging Income Tax Collection and Audit Procedures

A. Filing of Monthly Reports and Payment of Tax

1. The Treasurer may create forms for use by taxpayers for filing and collection of the Innkeeper's Tax.
2. Lodging facilities obligated to collect the Innkeeper's Tax, shall file a report with the Treasurer each month, along with payment of any Innkeeper's Tax.
3. A monthly report is due from any lodging facility covered by the Innkeeper's Tax law even if no Innkeeper's Tax has been collected in that previous calendar month.

4. An Innkeeper's Tax monthly report and payment of any tax shall be considered timely filed if mailed to the Treasurer in an envelope, with first class US mail postage affixed thereto, postmarked on or before the 20th day of the month. The Treasurer shall also accept monthly reports and any payments at the Treasurer's Office.
5. If the 20th day of the month falls on a Saturday, Sunday, or legal holiday, the Innkeeper's Tax monthly report and payment of tax shall be submitted by the next following business day.
6. Any monthly reports submitted after the due date must include a penalty calculated at 10% of the Innkeeper's Tax paid or to be paid, without prorating for the number of days that the monthly report is overdue.

B. Audit of Returns and Payments

1. Pursuant to Indiana Code 6-9-7-6 which provides that the Treasurer has the same rights and powers with respect to collecting the Innkeeper's Tax as does the Department of State Revenue, the Treasurer is authorized to conduct audits and investigations of taxpayers concerning collection and payment of Innkeeper's Tax. Without limitation thereby, the Treasurer may examine the books, records, papers, or other data bearing on the correctness of Innkeeper's Tax returns, including those pertinent records of third parties handling funds for the credit of, or acting as an agent for, any lodging facility subject to the Innkeeper's Tax.
2. Pursuant to Indiana Code 6-8.1-3-12, the Treasurer has concurrent jurisdiction with the Indiana Department of Revenue to investigate and audit Innkeeper's Tax returns and reports; further, pursuant to Indiana Code 6-8.1-3-12(h)(3), at the discretion of the Treasurer, the cost of the audit of Innkeeper's Tax may be charged or assessed against the lodging facility audited.
3. After completion of the audit, the results of the audit will be provided to the lodging facility by the audit firm or Treasurer.
4. Upon receipt of the audit results, the Treasurer shall either:
 - A. Remit to the lodging facility the amount of Innkeeper's Tax overpaid; or
 - B. Send a statement to the lodging facility for the amount of Innkeeper's Tax due, requesting payment within thirty (30) business days of the date of the statement.

5. The Treasurer may retain accountants or investigators for purposes of conducting audits of lodging facilities subject to the Innkeeper's Tax; the Treasurer may retain legal counsel for purposes of the bringing of enforcement actions for collection of the Innkeeper's Tax and cost thereof.

This Ordinance shall be in full force and effect immediately upon its passage and signing.

Presented to the County Council of Tippecanoe County, Indiana, and read in full for the first time, and approved this 9th day of November, 2010, by the following vote:

TIPPECANOE COUNTY COUNCIL

VOTE

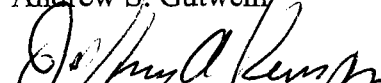
YES


John R. Basham, II

YES


Andrew S. Gutwein

YES


Jeffrey A. Kemper

—

ABSENT
Betty J. Michael

YES


Kevin Underwood


YES


Kathy Vernon

YES


Roland K. Winger

ATTEST:



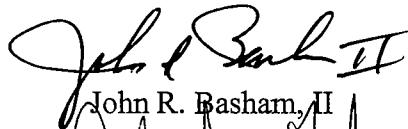
Jennifer Weston, Tippecanoe County Auditor

Presented to the County Council of Tippecanoe County, Indiana, and read in full for the second time, and adopted this 14th day of December, 2010, by the following vote:

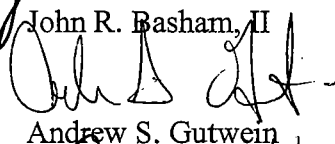
TIPPECANOE COUNTY COUNCIL

VOTE

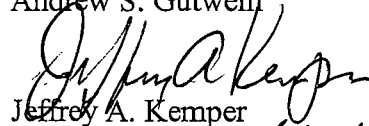
YES


John R. Basham, II

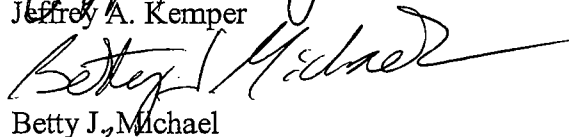
YES


Andrew S. Gutwein

YES


Jeffrey A. Kemper

YES


Betty J. Michael

YES


Kevin Underwood

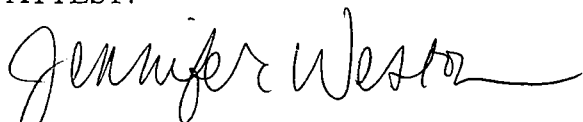
YES


Kathy Vernon

—

ABSENT
Roland K. Winger

ATTEST:



Jennifer Weston, Tippecanoe County Auditor

G:\forms\COUNTY\Treasurer\Innkeepers Tax\Ordinance authorizing Audits\draft ordinance
10202010.wpd