



WELLS COUNTY COUNCIL ORDINANCE NO. 2022-15

**AN ORDINANCE OF THE WELLS COUNTY COUNCIL
IMPLEMENTING THE PROVISIONS OF INDIANA CODE § 6-9-18 ET. SEQ.
REGARDING A WELLS COUNTY INNKEEPER'S TAX**

WHEREAS, Indiana Code § 6-9-18 et. seq., permits Wells County to impose specialized innkeeper tax provisions apart from the uniform innkeeper tax statute (former Indiana Code § 6-9-5-1); and

WHEREAS, Indiana Code § 6-9-18 authorizes Wells County to establish an innkeeper's tax at Five Percent (5%) on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under Indiana Code § 6-2.5.

WHEREAS, the implementation of the foregoing provisions of Indiana Code § 6-9-18 et. seq. would be in the best interests of the citizens of Wells County, Indiana; and

**NOW THEREFORE, BE IT ORDAINED BY THE WELLS COUNTY COUNCIL
AS FOLLOWS:**

SECTION 1. TAX ON LODGINGS AUTHORIZED, COLLECTION.

- a) The Wells County Council hereby levies 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, lodgings, or accommodations in any commercial hotel, motel, inn, tourist camp, or tourist cabin located in Wells County. The tax shall be five percent (5%) of the gross income derived from lodging income only and shall be in addition to the state gross retail tax imposed on those persons by Indiana Code § 6-2.5.
- b) The tax shall be reported on forms approved by the Wells County Treasurer and the tax shall be paid monthly to the County Treasurer. The tax shall be paid to the Wells County Treasurer not more than twenty (20) days after the end of the month the tax is collected.
- c) All of the provisions of Indiana Code § 6-2.5 relating to rights; duties, liabilities, procedures, penalties, definitions, and administration apply to the imposition and administration of the tax imposed by this section, except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. Specifically, and not in limitation of the foregoing sentence, the "person" and "gross income" shall have the meaning in this section as they have in Indiana Code § 6-2.5.
- d) The tax imposed under subsection (a) does not apply to the renting or furnishing

of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.

SECTION 2. CERTIFICATION OF ORDINANCE The Council shall send a certified copy of this Ordinance to the Commissioners of the Department of State Revenue immediately upon adoption of this ordinance.

SECTION 3. ESTABLISHMENT OF CONVENTION, RECREATION, VISITORS PROMOTION FUND. The County Treasurer shall establish a Convention, Recreation, Visitor Promotion Fund in which will be deposited all proceeds of the Tax.

SECTION 4. USE OF FUNDS. Money in the Convention, Recreation, and Visitor Promotion Fund shall be used solely to promote and encourage conventions, trade shows, special events, recreation, and visitors in and to the County, including administrative and other incidental expenses. The Wells County Council shall expend said funds upon consultation with the Wells County Convention and Visitors Commission.

SECTION 5. EFFECTIVE DATE. The Ordinance shall be effective January 9, 2023.

Adopted by the Wells County Council, Wells County, Indiana this 6th day of December, 2022, by the following vote:

Ayes

Nays

Absent

Stu L H

[Signature]

[Signature]

Reed King

Vicki Andrews

[Signature]

[Signature]

Attest:

Lisa McCormick
Lisa McCormick, Auditor

I affirm under the penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law.
LISA MCCORMICK

Prepared by: Chad Kline