



Ordinance No-2024-009

AN ORDINANCE OF THE JEFFERSON COUNTY COUNCIL APPROVING AN INCREASE IN
INNKEEPER'S TAXES

WHEREAS, in 1981 the State of Indiana General Assembly enacted Indiana Code 6-9-15. This statute established a fund to support Convention and Tourism activities in Jefferson County through the levying of an Innkeeper's Tax; and

WHEREAS, a room tax on overnight occupancy was initially enabled at a rate of 4% in 1981, and was expanded to 5% in 1987; and

WHEREAS, the State of Indiana collected these funds for Jefferson County through the Department of Revenue until the Jefferson County Council passed Ordinance 2019-1 opting for local collection of Innkeeper's Taxes by the Jefferson County Treasurer; and

WHEREAS, the Jefferson County Council further clarified the Board of Managers as referenced in IC 6-9-15 to be the Jefferson County Board of Tourism through passage of Ordinance No. 2021-03; and

WHEREAS, the Indiana General Assembly passed Senate Bill 238 in March 2024 which became Public Law 121 when signed by Governor Eric J. Holcomb on March 13, 2024, which amends IC 6-9-15-6 to enable Jefferson County to impose a rate of up to 8% Innkeeper's Tax until December 31, 2045; and

WHEREAS, in order to increase this tax, the Jefferson County Council must pass an ordinance adopting the increased amount; and

WHEREAS, the Jefferson County Council sees the benefit of imposing this increase to support tourism development, marketing, and capital expenditures that will further support and enhance the quality of life for residents and enhance the economic vitality of Jefferson County;

NOW THEREFORE, be it ordained by the Jefferson County Council as follows:

1. The Jefferson County Council hereby increases the Jefferson County Innkeeper's Tax to 8% as allowed by IC 6-9-15, effective January 1, 2025 and sunseting December 31, 2045 unless otherwise changed by Indiana Code or this Council.
2. The Jefferson County Council instructs the Jefferson County Board of Tourism in charge of these funds to set aside half of the increase (1.5%, or approximately 18.75% of total collected funds) to be set aside for tourism capital expenditures. Examples of such projects include: investments in land, buildings, vehicles or equipment, and economic development projects that require multi-year pledges of support. The Board of Tourism maintains direction and control of these funds and shall expend them for any tourism-related purpose as directed in IC 6-9-15.

Amended 8/16/24 (2)

SO ADOPTED, ADJUDGED, AND DECREED this 13th day of Aug 2024.

Quinn M
Harry Casel
Ray Black
Michael

P. G.
[Signature]
[Signature]

Heather Huff
Auditor Attest

RESOLUTION 2024- 6C

sponsor James Bartlett

**A RESOLUTION OF THE COMMON COUNCIL
OF THE CITY OF MADISON, INDIANA
SUPPORTING AN INCREASE IN COUNTY INNKEEPER'S TAXES**

WHEREAS, in July 1987 Jefferson County Council "Council" increased the Jefferson County Innkeeper's Tax from four percent (4%) to five percent (5%). In May 2019, Council adopted ordinance 2019-1 setting forth procedures for local collection of the tax pursuant to IC 6-9-15-6. In September 2021, Council adopted ordinance 2021-03 which identifies the composition of the seven-member board of managers whose role it is to invest the funds in a manner which promotes the development and growth of convention activity, tourism, and industry in Madison and Jefferson County. N

WHEREAS, in March 2024 the Indiana General Assembly passed Senate Bill 238 which became Public Law 121 when signed by Governor Eric J. Holcomb on March 13, 2024. The legislation amends IC 6-9-15-6 to enable Jefferson County and other counties to impose a rate of up to eight percent (8%) Innkeeper's Tax until December 31, 2045; and

WHEREAS, the investment of innkeeper tax which is assessed on lodging and short-term rentals and supports quality of life strategies, drives business to our local economies, enhances workforce retention and development, supports small business, provides funding for arts and culture, and funds capital needs across the community.

WHEREAS, to increase this tax, the Jefferson County Council must pass an ordinance adopting the increased amount; and

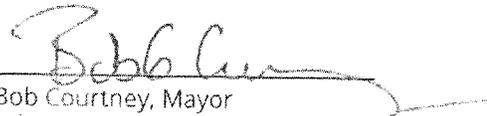
WHEREAS, the City of Madison has representation on the Jefferson County Board of Tourism and supports Jefferson County Council's effort to pass an ordinance raising the Innkeeper's Tax from 5% to 8%, effective January 1, 2025, and

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Madison, Indiana that the City of Madison, Indiana does hereby support Jefferson County Council's effort to raise the Jefferson County Innkeeper's Tax from 5% to 8%.

DULY ADOPTED BY THE COMMON COUNCIL OF THE CITY OF MADISON, INDIANA this 4th day of June 2024.



Council President



Bob Courtney, Mayor
City of Madison

(SEAL)

ATTEST:

DocuSigned by:


Katie Rampy, Clerk-Treasurer