



**AN ORDINANCE AMENDING PREVIOUSLY ESTABLISHED
LOCAL COLLECTION OF INNKEEPER'S TAX IN JEFFERSON COUNTY**

WHEREAS, the Jefferson County Council, hereinafter referred to as "Council", has adopted the local collection of Innkeeper's Tax pursuant to IC 6-9-15-6

WHEREAS, such Innkeeper's Tax is currently in effect in Jefferson County and being collected by Indiana Department of Revenue and;

WHEREAS, the Jefferson County Board of Tourism, Visit Madison, Inc. herein referred to as "Commission" has been created by the Jefferson County Commissioners in accordance with IC 6-9-15-2 (a) and IC 6-9-15-4 (c) to promote conventions, visitor, and tourism in Jefferson County with expenditures including, but not limited to, expenditures for advertising, promotional activities, trade shows, special events, and recreation and;

WHEREAS, funds from the Innkeeper's Tax authorized by IC 6-9-15-7 are to be used exclusively to fund the purposes of the "Commission", and;

WHEREAS, the actual amount collected under that tax are unpredictable in nature;

THEREFORE, BE IT ORDAINED by the Jefferson County Council as follows:

Section 1. Pursuant to IC 6-9-15-7(d) the Jefferson Council does hereby ordain that the Jefferson County Innkeeper's Tax shall be reported on forms approved by the Jefferson County Treasurer and that said tax shall be paid by those subject to it on the monthly basis to the Jefferson County Treasurer. The Innkeeper's tax shall be paid to the Jefferson County Treasurer not more than 20 days after the end of the month in which the Innkeeper's Tax is collected. If a person fails to (1) file a return, or (2) pay the full amount of the Innkeeper's Tax due from such person on or before the due date such return or payment, the person shall be subject to a penalty of,

- a. Ten percent (10%) of:
 - (1) The full amount of the tax due if the person failed to file the returns;
 - (2) The amount of the tax not paid if he person filed the return but failed to pay the full amount shown on the return.
- b. Interest at the rate of eight percent (8%) per annum on the unpaid balance of such tax and penalty until paid in full.

Section 2. The Treasurer of Jefferson County is hereby authorized to prepare the necessary documents and establish appropriate procedures for implementation of local collection of the Jefferson County Innkeeper's Tax.