

PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

# HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that Engrossed Senate Bill 152 be amended to read as follows:

- 1 Page 2, between lines 28 and 29, begin a new paragraph and insert:
- 2 "SECTION 4. IC 6-9-34 IS ADDED TO THE INDIANA CODE AS
- 3 A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
- 4 1, 2002]:
- 5 **Chapter 34. Lake County Food and Beverage Tax**
- 6 **Sec. 1. This chapter applies to a county having a population of**
- 7 **more than four hundred thousand (400,000) but less than seven**
- 8 **hundred thousand (700,000).**
- 9 **Sec. 2. The definitions in IC 6-9-12-1 apply throughout this**
- 10 **chapter.**
- 11 **Sec. 3. (a) The fiscal body of the county may adopt an ordinance**
- 12 **to impose an excise tax, known as the county food and beverage**
- 13 **tax, on a transaction described in section 4 of this chapter.**
- 14 **(b) If the fiscal body adopts an ordinance under subsection (a),**
- 15 **it shall immediately send a certified copy of the ordinance to the**
- 16 **commissioner of the department of state revenue.**
- 17 **(c) If the fiscal body adopts an ordinance under subsection (a),**
- 18 **the county food and beverage tax applies to transactions that occur**
- 19 **after the last day of the month that succeeds the month in which**
- 20 **the ordinance is adopted.**
- 21 **Sec. 4. (a) Except as provided in subsection (c), a tax imposed**
- 22 **under section 3 of this chapter applies to any transaction in which**
- 23 **food or beverage is furnished, prepared, or served:**
- 24 **(1) for consumption at a location or on equipment provided by**

- 1           a retail merchant;
- 2           (2) in the county in which the tax is imposed; and
- 3           (3) by a retail merchant for consideration.
- 4           (b) Transactions described in subsection (a)(1) include, but are
- 5 not limited to, transactions in which food or beverage is:
- 6           (1) served by a retail merchant off the merchant's premises;
- 7           (2) sold by a retail merchant who ordinarily bags, wraps, or
- 8 packages the food or beverage for immediate consumption on
- 9 or near the retail merchant's premises, including food or
- 10 beverage sold on a "take out" or "to go" basis; or
- 11           (3) sold by a street vendor.
- 12           (c) The county food and beverage tax does not apply to the
- 13 furnishing, preparing, or serving of any food or beverage in a
- 14 transaction that is exempt, or to the extent exempt, from the state
- 15 gross retail tax imposed by IC 6-2.5.
- 16           Sec. 5. The county food and beverage tax imposed on a food or
- 17 beverage transaction described in section 4 of this chapter equals
- 18 one percent (1%) of the gross retail income received by the
- 19 merchant from the transaction. For purposes of this chapter, the
- 20 gross retail income received by the retail merchant from such a
- 21 transaction does not include the amount of tax imposed on the
- 22 transaction under IC 6-2.5.
- 23           Sec. 6. The tax that may be imposed under this chapter shall be
- 24 imposed, paid, and collected in the same manner that the state
- 25 gross retail tax is imposed, paid, and collected under IC 6-2.5.
- 26 However, the return to be filed for the payment of the taxes may be
- 27 made on separate returns or may be combined with the return filed
- 28 for the payment of the state gross retail tax, as prescribed by the
- 29 department of state revenue.
- 30           Sec. 7. (a) If a tax is levied under section 3 of this chapter, the
- 31 county fiscal body shall establish a food and beverage tax receipts
- 32 fund.
- 33           (b) The fiscal officer of the county shall deposit in this fund all
- 34 amounts received under this chapter.
- 35           (c) Any money earned from the investment of money in the fund
- 36 becomes a part of the fund.
- 37           (d) The county shall use money in this fund as follows:
- 38           (1) Fifty percent (50%) shall be used to finance rail
- 39 transportation and rail services provided by a regional
- 40 transportation authority in the county.
- 41           (2) Fifty percent (50%) shall be used to finance bus
- 42 transportation and bus services provided by a regional
- 43 transportation authority in the county.
- 44           (e) The county is authorized to enter into lease or contractual
- 45 arrangements, or both, with governmental, nonprofit, or other
- 46 private entities for a purpose described in subsection (d)."
- 47           Renumber all SECTIONS consecutively.

(Reference is to ESB 152 as printed February 22, 2002.)

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Representative Dobis