

HOUSE BILL No. 1064

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-9-29-5.

Synopsis: Innkeeper's tax exemption for military personnel. Authorizes a county fiscal body to adopt an ordinance to exempt a member of the armed forces from the county innkeeper's tax.

Effective: July 1, 2004.

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January 13, 2004, read first time and referred to Committee on Ways and Means.

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Second Regular Session 113th General Assembly (2004)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2003 Regular Session of the General Assembly.

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HOUSE BILL No. 1064



A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-9-29-5 IS ADDED TO THE INDIANA CODE
- 2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
- 3 1, 2004]: **Sec. 5. (a) As used in this section, "armed forces of the**
- 4 **United States" means:**
- 5 (1) **the United States Air Force;**
- 6 (2) **the United States Army;**
- 7 (3) **the United States Coast Guard;**
- 8 (4) **the United States Marine Corps;**
- 9 (5) **the United States Navy; or**
- 10 (6) **any reserve components of the military forces listed in**
- 11 **subdivisions (1) through (5).**
- 12 (b) **As used in this section, "innkeeper" means a person**
- 13 **furnishing lodging that is subject to an innkeeper's tax imposed**
- 14 **under this article.**
- 15 (c) **As used in this section, "member of the armed forces" means**
- 16 **a member of:**
- 17 (1) **the armed forces of the United States;**



1 (2) the Indiana national guard;
 2 (3) the Indiana air national guard;
 3 (4) the Indiana guard reserve; or
 4 (5) a national guard unit of another state.
 5 **The term does not include an individual retired from military**
 6 **service.**
 7 (d) A county fiscal body may adopt an ordinance to exempt a
 8 member of the armed forces from the county innkeeper's tax.
 9 (e) A county fiscal body that adopts an ordinance to exempt a
 10 member of the armed forces from the county innkeeper's tax must
 11 specify the effective date of the ordinance to provide that the
 12 ordinance takes effect:
 13 (1) at least thirty (30) days after the adoption of the
 14 ordinance; and
 15 (2) on the first day of a month.
 16 (f) If a county fiscal body adopts an ordinance under this
 17 section, it must immediately send a certified copy of the ordinance
 18 to the commissioner of the department of state revenue.
 19 (g) A member of the armed forces may claim an exemption
 20 provided by an ordinance adopted under this section by presenting
 21 the member's valid military identification card to the innkeeper
 22 furnishing the lodging that would otherwise be subject to the
 23 county innkeeper's tax. An innkeeper accepting a valid military
 24 identification card under this subsection has no duty to collect or
 25 remit the innkeeper's tax on the lodging furnished to the exempt
 26 individual.

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