

# 96-5029

Pg 467

This 5 day of December  
A. D. 1996 at 9:48 o'clock AM  
and recorded in record 467-467  
Page 2 page 1  
RECORDER OF BROWN COUNTY  
Sandy Davis

motel tax

II-08-01

ORDINANCE NO. 1984-1 OF  
BROWN COUNTY, INDIANA

WHEREAS, the Acts of the 1981 Indiana General Assembly (I.C. 6-9-14) authorizes the County Council to impose, by ordinance, 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 the county up to and including three percent (3%) of the gross retail income derived from lodging, and

WHEREAS, the Acts of the 1981 Indiana General Assembly (I.C. 6-9-14) authorizes the County Council to create a five (5) member recreation and tourism development commission, whose purpose it is to promote the development and growth of recreation and tourism in the county, and

WHEREAS, funds are necessary to promote the growth of recreation and tourism in Brown County.

NOW THEREFORE BE IT ORDAINED BY THE COUNTY COUNCIL OF BROWN COUNTY, INDIANA,

1. That beginning April 1, 1984, and until further amended by ordinance, the gross retail income derived from lodging of 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 Brown County, Indiana is now subject to a tax of three percent (3%) in addition to the state gross retail tax.
2. That said tax shall be imposed, paid and collected in exactly the same manner as the state gross retail tax is imposed, paid and collected pursuant to I.C. 6-2.5.
3. That as provided by I.C. 6-9-14, the following persons are exempt from said tax:
  - a. persons engaging in the business of providing campsites within a state or federal park or forest.
  - b. persons renting or furnishing rooms, lodgings or accommodations to a person for a period of thirty (30) days or more.

4. That beginning April 1, 1984, and until further amended by ordinance, there is created a five (5) member recreation and tourism development commission whose purpose it is to promote the development and growth of recreation and tourism in the county.

5. That beginning April 1, 1984, the treasurer of Brown County shall establish a recreation and tourism fund and all tax money collected shall be distributed only as provided in I.C. 6-9-14.

Adopted by the County Council, Brown County, Indiana this 13<sup>th</sup> day of March, 1984.

Wayne S. ...  
President, Brown County Council

ATTEST

Beverly A. Kelp  
Auditor, Brown County