

# Innkeepers Tax

## Helpful-Tips:

- 1) Get to know your visitor's bureau staff
- 2) Know where to find the forms and keep them updated
- 3) Track payments monthly
- 4) Know if your county has an ordinance and what it is
- 5) The innkeepers tax forms are not public information and cannot be shared
- 6) You can give the visitor's bureau a grand total of monthly collections, but you must protect the information that is mailed with payment (this can be tricky if you only have one you collect from)

Information you should know:

Pursuant to XXXXX County Visitor and Convention enabling legislation, formed under Indiana Code 6-9-18 Uniform County Innkeeper's Tax, "all of the provisions of Indiana Code 6-2.5 relating to the rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax imposed under this section."

IC 6-2.5-9.3 clarifies the "personal liability of holder of taxes in trust; failure to collect or remit; offense" and clearly states "If the individual knowingly fails to collect or remit those taxes to the state (or county), the individual commits a Level 6 felony."

If found guilty, the possible sentence for a Level 6 felony is between six months to two years and one-half ( $2 \frac{1}{2}$ ) years in the Indiana Department of Corrections.