

County Name NOBLE

County Innkeepers Tax Return

To be filed with County Treasurer's Office

Amended Return

Federal Tax ID	State Tax ID	Period End Date	Due on or before the 20th day following the month collected.	
Entity Name			County Code	
Street	City		State	ZIP Code
Location Name	Enter Address if Different From Above			

Authorized Signature

I declare under penalties of perjury that this is a true, correct and complete return.

Date: _____

Phone Number: _____

Printed Name of Person Signing This Return

Title: _____

Total Receipts from Rental of Accommodations A. _____

Total Exempt Rentals of Accommodations B. _____

Net Taxable Receipts (Subtract Line B from Line A) C. _____

County Innkeepers Tax Due (Line C X Rate) D. _____

Collection Allowance 0.73%

Do Not Use this Line if the Payment is Late E. _____

Net Tax Due (Subtract Line E from Line D) F. _____

Penalty is Greater of \$5 or 10% of Line D (Plus Interest)

Use this line only if return is filed late G. _____

Adjustments - If this is a negative entry, use a negative sign.
(you must attach an explanation) H. _____

Amount Due (Total Lines F and G plus or minus H) I. _____

For annual interest rates see Department of Revenue [Departmental Notice #3](#).

The permissible collection allowance rate is based on your annual tax liability for all locations in county last year:

- If your annual liability did not exceed \$60,000 the permissible rate is 0.73%.
- If your annual liability was greater than \$60,000 but did not exceed \$600,000 the permissible rate is 0.53%.
- If your annual liability was greater than \$600,000 the permissible rate is 0.26%.

Important: This form must be filed even though no tax is due.

Please file and remit payment to:

Noble County Treasurer's Office

101 N Orange St, Room 230, Albion, IN 46701

For Official Use Only

IC 6-9-29 Chapter 29. Innkeeper's Tax Administration

6-9-29-1	Application of chapter
6-9-29-1.5	Effective date of ordinance to be specified; certified copy of ordinance
6-9-29-2	Liability; penalty for failure to remit tax
6-9-29-3	Rights and powers of county treasurer; standard return form
6-9-29-4	Summary data to be provided by department of state revenue
6-9-29-5	Summary data to be provided to commissions

IC 6-9-29-1 Application of chapter

Sec. 1. This chapter applies to all counties imposing an innkeeper's tax under this article.
As added by P.L.85-1995, SEC.38.

IC 6-9-29-1.5 Effective date of ordinance to be specified; certified copy of ordinance

Sec. 1.5. (a) Unless otherwise provided in this article, a county fiscal body that adopts an ordinance to impose, rescind, or increase or decrease the rate of a county innkeeper's tax must specify the effective date of the ordinance to provide that the ordinance takes effect:

- (1) at least thirty (30) days after the adoption of the ordinance; and
- (2) on the first day of a month.

(b) If a county fiscal body adopts an ordinance described in subsection (a), it must immediately send a certified copy of the ordinance to the commissioner of the department of state revenue.

As added by P.L.119-1998, SEC.20.

IC 6-9-29-2 Liability; penalty for failure to remit tax

Sec. 2. An individual who:

- (1) is an individual taxpayer or an employee, an officer, or a member of a corporate or partnership taxpayer; and
- (2) has a duty to remit innkeeper's taxes to the department of state revenue or a political subdivision;

holds those innkeeper's taxes in trust for the state or political subdivision and is personally liable for the payment of the innkeeper's taxes, plus any penalties and interest attributable to the innkeeper's taxes, to the state or political subdivision. An individual who knowingly fails to collect or remit the innkeeper's taxes to the state or political subdivision commits a Level 6 felony.

As added by P.L.85-1995, SEC.38. Amended by P.L.158-2013, SEC.120.

IC 6-9-29-3 Rights and powers of county treasurer; standard return form

Sec. 3. (a) If an ordinance has been adopted requiring the payment of the innkeeper's tax to the county treasurer instead of the department of state revenue, the county treasurer has the same rights and powers with respect to collecting and refunding the county innkeeper's tax as the department of state revenue.

(b) The department of state revenue shall prescribe a standard return form to be used by a taxpayer with remittance of the innkeeper's tax:

- (1) to the department of state revenue, if the taxpayer files a separate return for the innkeeper's tax; or
- (2) to the county treasurer, if an ordinance has been adopted requiring the payment of the innkeeper's tax to the county treasurer instead of the department of state revenue.

As added by P.L.85-1995, SEC.38. Amended by P.L.181-2016, SEC.31; P.L.175-2018, SEC.20.

IC 6-9-29-4 Summary data to be provided by department of state revenue

Sec. 4. Upon a request by a county auditor or treasurer, the department of state revenue shall provide summary data regarding innkeeper's tax collections for the county. This data may not include any confidential information. The department shall provide the summary data within ten (10) business days after the request is made.

As added by P.L.85-1995, SEC.38.

IC 6-9-29-5 Summary data to be provided to commissions

Sec. 5. (a) As used in this section, "commission" refers to the following:

- (1) A board of managers established under:
 - (A) IC 6-9-1-2 (St. Joseph County);
 - (B) IC 6-9-3-1 (Floyd/Clark County);
 - (C) IC 6-9-6-2 (LaPorte County);
 - (D) IC 6-9-10-2 (Wayne County); or
 - (E) IC 6-9-15-2 (Jefferson County).
- (2) A capital improvement board of managers established under:
 - (A) IC 36-10-9-3 (Marion County); or
 - (B) IC 36-10-8 (Allen County).
- (3) A commission established under:
 - (A) IC 6-9-10.5-9 (White County);
 - (B) IC 6-9-18-5 (Uniform County Innkeeper's Tax);
 - (C) IC 6-9-19-5 (Elkhart County);
 - (D) IC 6-9-32-5 (Jackson County); or
 - (E) IC 6-9-37-5 (Hendricks County).
- (4) A convention and visitor bureau:
 - (A) established under IC 6-9-2-3 (Lake County); or
 - (B) designated as a grant recipient under IC 6-9-9-3(b) (Allen County).
- (5) A convention and visitor commission established under:
 - (A) IC 6-9-2.5-2 (Vanderburgh County);
 - (B) IC 6-9-4-2 (Monroe County);
 - (C) IC 6-9-7-2 (Tippecanoe County);
 - (D) IC 6-9-11-2 (Vigo County);
 - (E) IC 6-9-14-2 (Brown County);
 - (F) IC 6-9-16-2 (Howard County); or
 - (G) IC 6-9-17-5 (Madison County).

(6) Any other similar entity that is authorized to administer funds received from an innkeeper's tax imposed under this article.

(b) Each month, the department of state revenue shall also provide summary data of the amount of the county's innkeeper's tax collections to the commission established for that county.

(c) This subsection applies only to a county that has adopted an ordinance requiring the payment of the innkeeper's tax to the county treasurer instead of the department of state revenue. The county treasurer shall determine and report to the department of state revenue before March 1 of each year the amount of innkeeper's tax collected in the county in the preceding calendar year. Not later than April 1 of each year, the department of state revenue shall provide summary data of the total amount of the county's innkeeper's tax collected in the preceding calendar year to the commission established for that county.

As added by P.L.175-2018, SEC.21.

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