

ORDINANCE NO. 2026 - 1

**AN ORDINANCE SETTING FORTH THE COLLECTION AND ENFORCEMENT
MECHANISM FOR THE LA PORTE COUNTY INNKEEPER'S TAX**

WHEREAS, the La Porte County Council, as the fiscal body of the county, adopted Ordinance 92-1 on March 23, 1992, which established the La Porte County Innkeeper's Tax and authorized the La Porte County Treasurer to manage the collection and enforcement of said tax; and

WHEREAS, Section II of the Ordinance No. 92-1 broadly empowered the Treasurer to "prepare the necessary documents, establish the necessary and appropriate procedures, and do any and all other things necessary" for the local collection of the tax; and

WHEREAS, the La Porte County Convention & Visitors Bureau ("LPCVB") relies upon the consistent and timely remission of said tax to fulfill its statutory mission of promoting tourism and economic development within the County; and

WHEREAS, the Board of Commissioners of La Porte County, as the executive body, now finds it necessary to formalize and supplement those collection procedures to include specific enforcement mechanisms, such as the issuance of tax warrants and the assessment of statutory penalties, to ensure the consistent recovery of delinquent funds for the benefit of the LPCVB.

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF
COMMISSIONERS OF LA PORTE COUNTY, INDIANA:**

SECTION 1: Status of Existing Section I. Section I of Ordinance No. 92-1, regarding the establishment a rate for Innkeeper's Tax, remains in full force and effect and is not modified by this Ordinance.

SECTION 2: Amendment and Supplement to Section II. Section II of Ordinance No. 92-1 is hereby supplemented and amended to include the following specific enforcement procedures:

Section II. The Treasurer of La Porte County is hereby authorized, instructed, and empowered to prepare the necessary documents, establish the necessary and appropriate procedures, and do any and all other things necessary to establish procedures for local collection of the La Porte County Innkeepers' Tax, all as provided by I.C. 6-9-6-6, as amended from time to time.

- A. **Declaration of Delinquency.** Any tax not remitted to the La Porte County Treasurer within twenty (20) days after the end of the month in which it was collected shall be deemed delinquent.

- B. **Formal Notice and Demand:** Upon identifying a delinquency, the La Porte County Treasurer shall issue a formal Notice of Delinquency and Demand for Payment. Said notice shall be served upon the delinquent entity via certified mail, personal service, or by the La Porte County Sheriff. Service shall be deemed effective upon delivery or refusal of delivery.
- C. **Authorization for Tax Warrants:** If a delinquency is not cured within thirty (30) days of the Demand for Payment, the Treasurer shall issue a tax warrant for the unpaid tax, interest, and penalties pursuant to I.C. § 6-9-29-3 and I.C. § 6-8.1-8-2.
- D. **Assessment of Interest, Penalties and Fees:**
 - 1) **Interest:** Interest shall accrue on all delinquent tax payments at the statutory rate established annually by the Indiana Department of Revenue pursuant to I.C. § 6-8.1-10-1.
 - 2) **Penalty:** Pursuant to I.C. § 6-8.1-10-2.1, a mandatory ten percent (10%) penalty shall be applied to all late payments.
 - 3) **Collection Fee:** If a tax warrant is filed with the Circuit Court Clerk, an additional ten percent (10%) collection fee shall be applied as provided by I.C. § 6-8.1-8-2.
- E. **Limited Waiver of Penalties:** The Treasurer shall have limited discretion to waive the mandatory ten percent (10%) penalty only upon a showing of “reasonable cause” as defined by Indiana Administrative Code (45 IAC 15-11-2). In accordance with state standards, ignorance of the law or internal business clerical errors shall not constitute reasonable cause. The Treasurer shall maintain a written record of the justification for any waiver granted. The Treasurer shall have no authority to waive interest or collection fees.

SECTION 3: Amendment and Supplement to Ordinance No. 92-1, Section III.

Section III: Execution and Perfection of Tax Warrant. Upon the expiration of the Demand Notice period as defined in Sections II(B) and II(C), and absent a full payment or a filed protest, the Treasurer is directed and empowered to:

- A. Issue a Tax Warrant for the total amount of tax, interest, penalties (subject to the limited waiver provision in Section II(E)), and collection fees as defined in Section II(D).
- B. File said warrant with the La Porte County Circuit Court Clerk for entry into the Judgment Record.
- C. Forward said warrant to the La Porte County Sheriff for execution and collection.

SECTION 4: Addition to Ordinance No. 92-1, Section IV.

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Section IV: Personal Liability and Criminal Referral: Pursuant to I.C. § 6-9-6-6, the collection of the Innkeeper's Tax is subject to the same penalties and liabilities as the state gross retail tax. In accordance with § 6-2.5-9-3, any individual with a duty to remit these trust taxes who knowingly fails to do so within sixty (60) days following the filing of a Tax Warrant may be held personally liable and subject to criminal referral to the La Porte County Prosecuting Attorney for violations of state law.

SECTION 5: Addition to Ordinance No. 92-1, Section V.

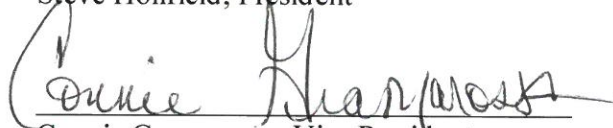
Section V: Effective Date.

This Ordinance shall be in full force and effect immediately upon its passage.

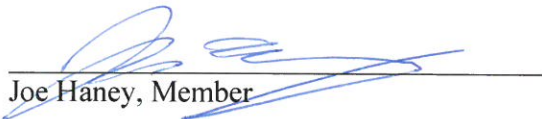
PASSED AND ADOPTED this 1st day of April, 2026.



Steve Holifield, President




Connie Gramarossa, Vice President



Joe Haney, Member

ATTEST:



Michael Rosenbaum, Auditor

First Reading: March 18, 2026

Second Reading: April 1, 2026

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