

## INNKEEPERS TAX Q & A SHEET

The LaPorte County Treasurer's Office is the entity that collects the mandatory Innkeepers' Tax for the LaPorte County Convention & Visitors Bureau.

### **Q: If I rent my home out for any period of time do I need to pay the tax?**

**A:** According to Indiana Code §6-9-66 (a)...*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 shall be imposed a tax at the rate of five (5) percent on the gross income derived from lodging income only...*

### **Q: Is there a special form that needs to be filed?**

**A:** The County Form 99. There is a PDF form located at <http://www.laportecounty.org/Resources/Treasurer/InnkeepersTax/TaxReturn.pdf> or contact the Treasurer's office or the LaPorte County Convention & Visitors Bureau for forms.

### **Q: When should I report and make payment on the tax?**

**A:** It is imperative that you report every month, even if there are no taxes due. It is even more important that these taxes, if collected, are paid every month. They are due on or before the 20<sup>th</sup> of the month following the month the tax is collected.

### **Q: Is there any type of penalty or consequence for not reporting the tax?**

**A:** There is a 10% penalty (of the net taxable receipts) if it is not paid by the 20<sup>th</sup> of the month. The Indiana Code 6-2.9-3 § 3 (2)*An individual who has a duty to remit state gross retail taxes...holds those taxes in trust for the state and is personally liable for the payment of those taxes, plus any penalties and interest attributable to those taxes, to the state. If the individual knowingly fails to collect or remit those taxes to the state, he commits a Level 6 felony.*

### **Q: Are there reasons that would allow me not to file or pay the tax?**

**A:** If you have rentals that are over 30 days at a time they are considered exempt and you do not have to pay the tax. However, when filing County Form 99, you will need to send proof of those exemptions.

### **Q: When can an organization or government entity claim exemption for Innkeepers Tax?**

**A:** Please refer to the IDOR (Indiana Department of Revenue) Bulletin #41 when determining tax withholdings from exempt organization or government entities for a full explanation. There is also a quick reference chart on the Innkeeper's Tax page.

If you have any questions please feel free to contact Kelly Wozniak in the Treasurer's office at 219-326-6808 ext. 2493 or Amy Riehle at the Visitor's Center at 219-872-5055. You can also email any questions or concerns to [Innkeepers@laportecounty.org](mailto:Innkeepers@laportecounty.org)