

**AMENDED ORDINANCE 2025 -8B**

**AN ORDINANCE IMPOSING THE HANCOCK COUNTY FOOD  
AND BEVERAGE TAX AND AMENDING ORDINANCE 2005-6B**

WHEREAS, the construction of a world-class convention center and stadium facility in Indianapolis and the retention of a National Football League franchised professional football team in Indianapolis is critical to successful economic development throughout central Indiana;

WHEREAS, the governor of the State of Indiana (State) has sought the cooperation and assistance of Boone, Johnson, Hamilton, Hancock, Hendricks, Morgan, and Shelby counties (Suburban Counties) in the financing of the construction of a world-class convention center and stadium facility in Indianapolis;

WHEREAS, the Indiana General Assembly has recognized that the Suburban Counties face unique and distinct challenges and opportunities related to the existence of a world-class convention center and stadium facility in Indianapolis;

WHEREAS, the Indiana General Assembly, through the passage of HEA 1120-2005, has recognized that a unique approach is required to ensure that the Suburban Counties have sufficient revenue sources to: (i) allow them to meet these challenges and opportunities; and (ii) to cooperate with and assist in the financing of a world-class convention center and stadium facility in Indianapolis;

WHEREAS, IC 6-9-35, as added by REA 1120-2005 (the Act) authorizes the county councils of the counties of Boone, Hamilton, Hancock, Hendricks, Johnson, Morgan and Shelby to adopt an ordinance to impose the food and beverage tax (the Food and Beverage Tax) on transactions described in IC 6-9-35-8 and IC 6-9-35-9 (Food and Beverage Transactions) that occur anywhere in their respective counties;

WHEREAS, the Act provides that the rate of the Food and Beverage Tax imposed in a county is one percent (1%) of the gross retail income on the Food and Beverage Transaction;

WHEREAS, the Act permits a county council to adopt an ordinance requiring revenues from the Food and Beverage Tax (the Tax Revenues) to be: (i) reported on forms approved by the county treasurer: and (ii) paid monthly to the county treasurer;

WHEREAS, the Act provides that, if Tax Revenues are to be paid monthly to the county treasurer, the county treasurer is required to pay fifty percent (50%) of those revenues to the Treasurer of State monthly;

WHEREAS, if the county council does not adopt such an ordinance, the Food and Beverage Tax is to be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5;

Chapter 33 of Title III of the Hancock County Code is amended by the addition of a new Section 33.13 as follows:

**§33.13 HANCOCK COUNTY FOOD AND BEVERAGE TAX.**

**Section 1.** (a) The Hancock County Food and Beverage Tax (County Food and Beverage Tax.) is hereby imposed on Food and Beverage Transactions at the rate of one percent (1%) of the gross retail income of the Food and Beverage Transactions occurring anywhere in the County.

(b) The County Food and Beverage Tax shall apply to Food and Beverage Transactions occurring after the last day of the month succeeding the month in which this ordinance is adopted,

**Section 2.** Pursuant to IC 6-9-35-11, the County Food and Beverage Tax shall be imposed, paid, and collected in the same manner that the State gross retail tax is imposed, paid, and collected under IC 6-2.5.

**Section 3.** (a) There is hereby established a County Food and Beverage Tax Fund into which the County Treasurer shall deposit all Tax Revenues from the County Food and Beverage Tax (County Tax Revenues) received monthly from the Treasurer of State.

(b) The County Council acknowledges that, pursuant to IC 6-9-35-12(a), so long as there are any existing Project Obligations, fifty percent (50%) of the County Tax Revenues received by the State from the County Food and Beverage Tax will be paid monthly by the Treasurer of State to the Capital Improvement Board or its designee upon warrants issued by the Auditor of State.

(c) The County Council further acknowledges that, in any State fiscal year, if the total amount of Tax Revenues from the imposition of the Food and Beverage Tax pursuant to IC 6-9-35 by all the counties and paid to the Treasurer of the Capital Improvement Board or its designee equals five million dollars (\$5,000,000), the remainder of the County Tax Revenues shall be paid by the Treasurer of State to the county auditor, upon warrants issued by the Auditor of State.

(d) It is the County's intent that County Tax Revenues paid to the Treasurer of the Capital Improvement Board shall be used solely to pay or secure the payment of Project Obligations that are lease rentals.

(e) County Tax Revenues in the County Food and Beverage Tax Fund shall be used by the County for any purpose permitted under IC6-9-35-14, including the pledge of County Tax Revenues to the payment of bonds leases, or other obligations in accordance with IC 5-1-14-4.

**Section 5.** The County Food and Beverage Tax will terminate upon formal vote by the Hancock County Council and the Hancock County Board of Commissioners as decided in public meetings.

THIS ORDINANCE APPROVED AND SIGNED BY US ON THE 2<sup>ND</sup> DAY OF September, 2025.

BOARD OF COMMISSIONERS  
OF HANCOCK COUNTY, INDIANA

William Spalding  
William Spalding, President

Gary McDaniel  
Gary McDaniel, Vice-President

Jeannine Gray  
Jeannine Gray, Member

HANCOCK COUNTY COUNCIL

Mary Noe  
Mary Noe, President

James Shelby  
James Shelby

Keely Butrum  
Keely Butrum

abstained  
Scott Wooldridge

Kent Fisk  
Kent Fisk

absent  
Tammy Settergren

Robin Lowder  
Robin Lowder

Attest:

Debra Carnes  
Debra Carnes, Auditor