

## Summary of New Food & Beverage Tax Proposals

The new food & beverage or "dome tax" that is being implemented in Marion County and surrounding counties has generated a great deal of confusion and misinformation regarding the effective dates.

Here is the status of all food & beverage taxes allowed as a result of recent legislation in HB 1120.

<b>Jurisdiction</b>		<b>Percent</b>	<b>Effective Date</b>
<b>Marion County</b>		2% (from 1%)	July 1, 2005
<b>Morgan County</b>		Defeated, did not pass by Sept 30 deadline	
<i>towns within county</i>	<b>Martinsville</b>	1%	July 1, 2005
	<b>Mooreville</b>	1%	August 1, 2005
<b>Hendricks County</b>		1%	August 1, 2005
<i>towns within county</i>	<b>Avon</b>	1%	July 1, 2005*
	<b>Plainfield</b>	2%	August 1, 2005**
	<b>Brownsburg</b>		
	<b>Avon</b>		
* The NEW food & beverage tax in the town of Avon became effective prior to the county.			
** The food & beverage tax in the towns of Avon, Brownsburg and Plainfield will become 2% when the county tax becomes effective. (Both Brownsburg and Plainfield have existing 1% f&b taxes)			
<b>Johnson County</b>		1%	August 1, 2005*
* Johnson County will collect the tax themselves rather than through normal sales tax collection procedures. At this time we have no information regarding procedures.			
<b>Shelby County</b>		1%	August 1, 2005
<b>Hamilton County</b>		1%	August 1, 2005
<i>towns within county</i>	<b>Carmel</b>	2%	August 1, 2005*
	<b>Noblesville</b>	2%	August 1, 2005*
	<b>Westfield</b>	1%	August 1, 2005
		2%	September 1, 2005**
	<b>Fishers</b>	Did not pass by the September 30 deadline.	
* Includes the Hamilton County f&b tax			
** The 1% Hamilton county tax goes into effect in August, in September an additional 1% tax for the city of Westfield goes into effect.			
<b>Boone County</b>		1%	August 1, 2005
<i>towns within county</i>	<b>Lebanon</b>	2%	November 1, 2005
	<b>Zionsville</b>	2%	November 1, 2005
* Includes the Boone County f&b tax			
<b>Hancock County</b>		1%	August 1, 2005
<i>towns within county</i>	<b>Greenfield</b>	Did not pass by the September 30 deadline	

Additionally, HB 1120 approved food & beverage taxes for the following counties:

<b>Lake County</b>	Has the option of passing a 1% food & beverage tax. The council has voted once and defeated the proposal. It is expected that Lake County will seek additional changes to the legislation before passing the proposal. There is no deadline to passing the tax.
<b>Porter County</b>	Porter County falls under the same requirements as Lake County. They are not expected to vote at this time.
<b>Wayne County</b>	<b>Updated 6/7/05</b> Wayne County had until July 31, 2006 to pass a 1% food & beverage tax, after which towns have the opportunity to pass 1% food & beverage taxes for their town. On July 6 <sup>th</sup> , the County Council relinquished the authority to the towns.

### ALL current Food & Beverage Tax Rates And Effective Dates

Allen County	1%	07/01/86
Avon, Town of	1%	07/01/05
Boone County	1%	08/01/05
Brownsburg, Town of	2%*	08/01/95
Carmel, Town of	2%*	08/01/05
Delaware County	1%	08/01/86
Hamilton County	1%	08/01/05
Hancock County	1%	08/01/05
Hendricks County	1%	08/01/05
Henry County	1%	10/01/87
Johnson County	1%	08/01/05 (Collected on a county level)
Lebanon, Town of	2%*	11/01/05
Madison County	1%	02/01/89
Marion County	2%	07/01/05
Martinsville, Town of	1%	07/01/05
Mooresville, Town of	1%	08/01/90
Nashville, Town of	1%	07/01/87
Noblesville, Town of	2%*	08/01/05
Plainfield, Town of	2%*	08/01/95
Shelby County	1%	08/01/05
Shipshewana, Town of	1%	07/01/90
Vanderburgh County	1%	08/01/85
Westfield, Town of	2%*	09/01/05
Zionsville, Town of	2%*	11/01/05

\* includes county tax