

ORDINANCE NO. 2023-26
OF THE TOWN COUNCIL OF THE TOWN OF ZIONSVILLE, INDIANA

**AN ORDINANCE TO AMEND TITLE III, CHAPTER 34: FINANCE AND
REVENUE OF THE ZIONSVILLE CODE OF ORDINANCES
TO REVISE FOOD AND BEVERAGE TAX FUND AND USES**

WHEREAS, the Town Council of the Town of Zionsville ("Town Council") previously adopted Ordinance 2005-14 (amended by Ordinance 2005-19, and Ordinance 2007-11) which established a regulatory framework for the imposition of the food and beverage tax, exempt transactions, food and beverage tax fund and use of the revenue; and

WHEREAS, the Town of Zionsville's ("Town") current Ordinance restricts the use of the funds for the creation and enhancement of any public facility or infrastructure improvement or to fund initiatives intended to promote the town and its businesses and for no other purpose; and

WHEREAS, Ind. Code § 6-9-34-14 includes broader allowable uses for food and beverage tax funds; and

WHEREAS, the Town Council has determined that it should modernize the food and beverage tax fund and uses to align with state statute to allow for broader uses of the funds and add a Department in Charge for purposes of public transparency.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Town Council of the Town of Zionsville, Boone County, Indiana, meeting in regular session as follows:

Section 1. Repeal and Replace. The current provisions in Chapter 34, Subchapters 34.52 and 34.53: Food and Beverage Excise Tax are repealed and replaced with the following provisions.

Section 3. Department in Charge. The Department of Finance and Records.

Section 4. Food and Beverage Tax Fund. The Director of the Department of Finance and Records shall establish and maintain a Food and Beverage Tax Fund where the Director of the Department of Finance and Records shall deposit all amounts received by the Town from the Food and Beverage Tax established by this subchapter, including, without limitation, any money earned from the investment of tax revenue in the Fund.

Section 5. Use of Tax Revenue. As authorized by Ind. Code 6-9-35-14, money in the Food and Beverage Tax Fund shall be used by the Town:

(1) to reduce the Town's property tax levy for a particular year at the discretion of the

Town Council which shall not reduce the maximum permissible levy under Ind. Code § 6-1.1-18.5 for the Town; or

(2) for any legal or corporate purpose of the Town, including the pledge of money to bond, leases, or other obligations under Ind. Code § 5-1-14-4.

Revenue derived from the imposition of the Food and Beverage Tax may be treated by the Town as additional revenue for the purpose of fixing its budget for the budget year during which the revenues are to be distributed to the Town.

Section 6. Construction of Clause Headings. The clause headings appearing herein have been provided for convenience and reference and do not purport and shall not be deemed to define, limit, or extend the scope or intent of the clause to which they appertain.

Section 7. Severability. If any part of this Ordinance shall be held invalid, such part shall be deemed severable and the invalidity thereof shall not affect the remainder of the Ordinance.

Section 8. Duration and Effective Date. The provisions of this Ordinance shall take effect following the date of its passage and action by the Mayor and/or the Town Council in the manner prescribed by Reorganization section ZR2A18 and shall remain in full force and effect until amended or repealed by ordinance of the Town Council.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Town Council of the Town of Zionsville, Indiana as follows:

Introduced and filed on the 6th day of November, 2023. A motion to consider on First Reading was properly made and seconded and approved by a vote of 6 in favor and 0 opposed, pursuant to Indiana Code § 36-5-2-9.4 and § 36-5-2-9.6.

A motion to consider on Second reading was properly made and seconded and approved by a vote of 6 in favor and 1 opposed, pursuant to Indiana Code § 36-5-2-9.4, § 36-5-2-9.6 or § 36-5-2-9.8 (*as applicable*).

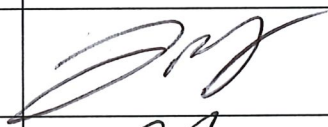
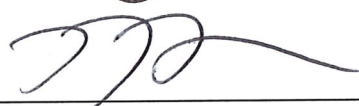
DULY PASSED AND ADOPTED this 27th day of Nov, 2023, by the Town Council of the Town of Zionsville, Boone County, Indiana, having been passed by a vote of 6 in favor and 1 opposed.

Ordinance 2023-26

TOWN COUNCIL OF THE TOWN OF ZIONSVILLE,
BOONE COUNTY, INDIANA

YEA
Signature

NAY
Signature

Jason Plunkett President		
Brad Burk, Vice-President		
Alex Choi, Member		
Joe Culp, Member		
Josh Garrett, Member		
Craig Melton, Member		
Bryan Traylor, Member		

I hereby certify that the foregoing Ordinance was delivered to Town of Zionsville Mayor Emily Styron on the 20th day of Nov 2023 at 10:30 (a.m./p.m.).

ATTEST:


Amelia Anne Lacy,
Municipal Relations Coordinator

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MAYOR'S APPROVAL



Emily Styron, Mayor

11/27/23

DATE

MAYOR'S VETO

Emily Styron, Mayor

DATE

This Ordinance was prepared by Heather D. Harris, Partner, Barnes & Thornburg LLP serving as Legal Counsel to the Town Council, Town of Zionsville, Boone County, Indiana on October 30, 2023 at 3:37 p.m. EST. No subsequent revision to this Ordinance has been reviewed by Ms. Harris for legal sufficiency or otherwise.