

**PLAINFIELD TOWN COUNCIL:  
ORDINANCE NO. 4-95**

**AN ORDINANCE TO IMPOSE AN  
EXCISE FOOD AND BEVERAGE TAX**

BE IT ORDAINED by the Town Council of the Town of Plainfield, Hendricks County, Indiana, that:

**Section 1:**

(A) Pursuant to the authority granted to the Town Council of the Town of Plainfield by the General Assembly of the State of Indiana, pursuant to I.C. § 6-9-27-1 through I.C. § 6-9-27-10, as amended, there is hereby adopted a Town of Plainfield Food and Beverage Tax to be imposed, except as provided in Subsection 1(C), upon any transaction in which food or beverage is furnished, prepared or served:

- (1) for consumption at a location, or on equipment provided by a retail merchant;
- (2) in the Town in which the tax is imposed; and
- (3) by a retail merchant for consideration.

(B) Transactions described in Subsection 1(A)(1) include transactions in which food or beverage is:

- (1) served by a retail merchant off the merchant's premises;
- (2) sold by a retail merchant that ordinarily bags, wraps or packages the food or beverage for immediate consumption on or near the retail merchant's premises, including food or beverage sold on a "take out" or "to go" basis; or
- (3) sold by a street vendor.

(C) The Town of Plainfield Food and Beverage Tax does not apply to the furnishing, preparing or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the State Gross Retail Tax imposed by I.C. § 6-2.5.

Section 2:

The Town of Plainfield Food and Beverage Tax imposed on a food or beverage transaction described in Section 1 of this Ordinance equals one percent (1%) of the gross retail income received by the merchant from the transaction. For purposes of this Ordinance, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under I.C. § 6-2.5, et seq.

Section 3:

The tax imposed under this Ordinance shall be imposed, paid and collected in the same manner that the State Gross Retail Tax is imposed, paid and collected under I.C. § 6-2.5, et seq. However, the return to be filed with the payment of the tax imposed under this Ordinance may be made on a separate return or may be combined with the return filed for the payment of the State Gross Retail Tax, as prescribed by the Department of State Revenue.

Section 4:

The amounts received from the tax imposed under this Ordinance shall be paid monthly by the Treasurer of the State of Indiana to the Clerk-Treasurer of the Town of Plainfield upon warrants issued by the Auditor of the State of Indiana.

Section 5:

(A) The Clerk-Treasurer of the Town of Plainfield shall establish a Food and Beverage Receipts Fund (the "Fund").

(B) The Clerk-Treasurer of the Town of Plainfield shall deposit in this Fund all amounts received under this Ordinance.

(C) Any money earned from investment of money in the Fund becomes a part of the Fund.

(D) Except as set forth in Subsection (E) below, the Clerk-Treasurer of the Town of Plainfield shall apply the monies held in the Fund, as directed by the Town Council of the Town of Plainfield, for the financing, construction, operation or maintenance of the following:

- (1) Sanitary sewers or wastewater treatment facilities;

- (2) Park or recreational facilities;
- (3) Drainage or flood control facilities; and
- (4) Water treatment, storage or distribution facilities.

(E) The Town Council of the Town of Plainfield may pledge money in the Fund to pay bonds issued, loans obtained and lease payments or other obligations incurred by or on behalf of the Town of Plainfield or a special taxing district in the Town of Plainfield to provide the facilities described in Section 5(D). This subsection applies only to bonds, loans, lease payments or obligations that are issued, obtained or incurred after the date on which the tax is imposed under Section 2 of this Ordinance. A pledge of the money in the Fund for the financing, construction, operation or maintenance of any of the facilities is an enforceable pledge under I.C. § 5-1-14-4.

#### Section 6.

The tax imposed by this Ordinance applies to transactions that occur after the last day of the month that succeeds the month in which this Ordinance is adopted.

#### Section 7.

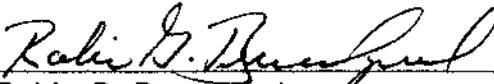
The Clerk-Treasurer of the Town of Plainfield shall immediately after the adoption of this Ordinance, send a certified copy of this Ordinance to the Commissioner of the Department of State Revenue.

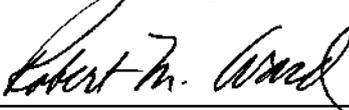
#### Section 8.

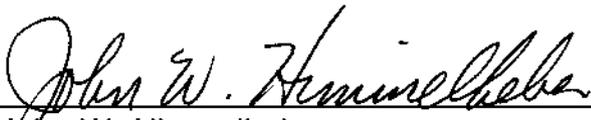
This Ordinance shall be in full force and effect from and after its passage and adoption by the Plainfield Town Council and any publication required by law.

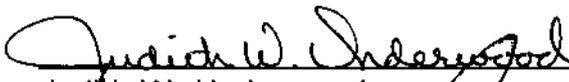
PASSED AND ADOPTED by the Town Council of the Town of Plainfield this  
24th day of July, 1995.

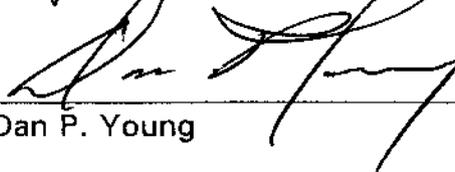
TOWN COUNCIL,  
TOWN OF PLAINFIELD,  
HENDRICKS COUNTY, INDIANA

  
Robin G. Brandgard

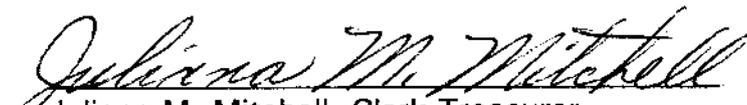
  
Robert M. Ward

  
John W. Himmelheber

  
Judith W. Underwood

  
Dan P. Young

ATTEST:

  
Juliana M. Mitchell, Clerk-Treasurer  
Town of Plainfield, Indiana

PUBLISH: WEEKEND FLYER - July 27, 1995  
August 3, 1995

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