

**Enrolled Memorandum of the Meeting
Study Session/Meeting (In person)
Thirtieth Town Council of Highland
Monday, February 9, 2026**

The Thirtieth Town Council of the Town of Highland, Lake County, Indiana met in a study session on **Monday, February 9, 2026**, immediately after the adjournment of the February 9, 2026 Plenary Meeting (7:45 O'clock P.M.), in the regular place, the Highland Municipal Building, 3333 Ridge Road, Highland, Indiana.

**Pursuant to Enrolled House Bill 1167, this meeting is convened as an in person meeting and live streamed to the Town of Highland Facebook. Facebook permits the public to observe and record the proceedings but allows no interaction between and among the Town Council and members of the public. The public is able to participate in person. If you are in the audience and unwilling to be recorded and live streamed, we ask you to depart the meeting now, otherwise your continued presence is your consent to be recorded and live streamed.

*All Councilors were simultaneously seen and heard. Councilor George Georgeff, Councilor Doug Turich; Councilor Alex Robertson, Councilor Tom Black and Councilor Philip Scheeringa all participated in person.

Silent Roll Call: Councilors George Georgeff, Doug Turich, Alex Robertson, Tom Black and Philip Scheeringa were present in person as indicated. The Clerk-Treasurer, Mark Herak was present to memorialize the proceedings. *A quorum was attained.*

Officials Present: IT Director Ed Dabrowski, Redevelopment Director Maria Becerra, Metropolitan Police Chief Ralph Potesta, Public Works Director Mark Knesek and Fire Chief Glenn Schlessler were in person.

x. **Discussion:** Appointments.

Unless otherwise noted, all terms expire on the 1st Monday in January 2026 and or until a successor is appointed or qualified, not exceeding ninety (90) days.

• **Statutory Boards and Commissions**

Executive Appointments (May be made in meeting or at another time)

• **Regional Statutory Appointments**

Home Rule Commissions or Boards

• **Legislative Appointments**

• **Regional Statutory Appointments**

• **Home Rule Commissions or Boards**

1. **Main Street Bureau Board:** (17) appointments to be made by the Town Council.
Term: Two years ending 1 Jan 2027. *Currently only 8 of 17 appointed.*
(Note: Current Appointees are: Diane Barr-Roumbus, James Roumbus, Sandy McKnight, Al Simmons, Sandy Ray, Ben Tomera, and Desiree Biro, term ending 1st Monday January 2027). Term is for two (2) years.

- x. **Discussion: Proposed Ordinance No. 1845:** An Ordinance to Amend the Compensation, Benefits and Personnel Program of the Municipality, to be known as the Compensation and Benefits Ordinance commonly known as the Employee Handbook, particularly creating a Residency Stipend Provision in the Public Works Department (Agency) and the Parks and Recreation Department.

Councilor Georgeff created a committee consisting of Councilors Turich, Robertson and Scheeringa. He asked that they meet as a committee and come up with the correct wording for both Ordinance No. 1845 and Ordinance No. 1842-A and report back to the Council. They said they had nothing new to report at this time.

ORDINANCE No. 1845
of the
TOWN of HIGHLAND, INDIANA

AN ORDINANCE TO AMEND THE COMPENSATION, BENEFITS AND PERSONNEL PROGRAM OF THE MUNICIPALITY, TO BE KNOWN AS THE COMPENSATION AND BENEFITS ORDINANCE COMMONLY KNOWN AS THE EMPLOYEE HANDBOOK, PURSUANT TO IC 36-1-3 AND OTHER RELEVANT STATUTES, AND AMENDING SOME PORTIONS OF WAGE AND SALARY ORDINANCE.

WHEREAS, Title 36, Article 1, Chapter 5 of the Indiana Code provides that the legislative body of a unit shall codify, revise, rearrange, or compile the ordinances of the unit into a complete, simplified code excluding formal parts of the ordinances;

WHEREAS, The legislative body of this unit, the Town of Highland, is the Town Council, pursuant to IC 36-1-2-9(5) and IC 36-5-2-2;

WHEREAS, The present general and permanent ordinances of the Town of Highland, formally codified in 2012, are in need of technical and substantive modifications not confined to any particular Title, Article or Chapter but nevertheless desirable to further improve and perfect the Code; and,

WHEREAS, The Town Council, is persuaded that it is necessary and desirable to adopt the several technical and substantive modifications necessary to carry out this requirement and to further improve and perfect the Code,

NOW, THEREFORE, BE IT HEREBY ORDAINED BY the Town Council of the Town of Highland, Lake County, Indiana, as follows:

Section 1. That the Highland Municipal Employee Handbook of the Compensation and Benefit Ordinance, that Section 4.03.13 is hereby amended by adding section 4.03.131, and shall read as follows:

4.03.131 Residency Stipend pay for Full-Time Employees of the Highland Parks and Recreation Department and Full-Time Employees of the Highland Public Works Department (Agency) residing in the Town of Highland.

Effective January 1, 2026, a member of the Highland Public Works Department who is a resident of the Town of Highland will receive \$200.00 a month for each complete month that they are a resident of the Town of Highland or a maximum of \$2400.00 in a calendar year. In order to qualify for this stipend, the Employee needs to provide a copy of his/her Homestead Exemption or a copy of their current lease accompanied by a sworn statement of residency. Employees will be paid in one (1) lump sum, up to \$2400.00, in January of the following year regardless of whether they still reside in Highland or are employed by the Town of Highland.

Section 2. The provisions of this Ordinance shall be retroactively effective from and after January 1, 2026.

Section 3. That this ordinance shall be effective from and after its passage and adoption, as evidenced by the signature of the Town Council President and attested thereto by the Clerk-Treasurer, all pursuant to IC 36-5-2-10 and IC 36-5-2-10.2.

Introduced and Filed on 12th day of January 2026. Consideration on same day or at same meeting of introduction sustained a vote of in favor and opposed, pursuant to IC 36-5-2-9.8.

DULY ORDAINED AND ADOPTED this 12th Day of January 2026, by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of in favor and opposed.

**TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA**

George Georgeff, President (IC 36-5-2-10)

Attest:

Mark Herak,
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-6-5; IC 36-5-2-10.2)

- x. **Discussion: Proposed Ordinance No. 1842-A:** An Ordinance to Amend Ordinance No. 1842 to establish the Wage and Salary Rates of the Elected Officers, the Non-Elected Officers and the Employees of the Town of Highland, Indiana particularly creating a Residency Provision in the Parks and Recreation Department and the Public Works Department (Agency).

**ORDINANCE No. 1842-A
of the
TOWN of HIGHLAND, INDIANA**

AN ORDINANCE to AMEND ORDINANCE No. 1842 to ESTABLISH THE WAGE and SALARY RATES of the ELECTED OFFICERS, the NON-ELECTED OFFICERS, and the EMPLOYEES of the TOWN of HIGHLAND, INDIANA PARTICULARLY CREATING A RESIDENCY STIPEND PROVISION IN THE HIGHLAND PUBLIC WORKS DEPARTMENT (AGENCY) and the HIGHLAND PARKS AND RECREATION DEPARTMENT.

WHEREAS, Title 36, Article 1 Chapter 4 of the Indiana Code confers certain general corporate powers on the several units of government in Indiana;

WHEREAS, Section fifteen of that chapter specifically provides that a unit of government may fix the level of compensation of its officers and employees;

WHEREAS, I.C. 36-5-3-2 provides in pertinent part that the town legislative body shall provide reasonable compensation for the other town officers and employees;

WHEREAS, I.C. 36-5-3-2(b), further provides that the Town Legislative body shall, by ordinance fix the compensation of its own members and the Town Clerk-Treasurer;

WHEREAS, I.C. 36-5-3-2(c) still further provides that the compensation of an elected town officer may not be changed in the year for which it is fixed, nor may it be reduced below the amount fixed for the previous year;

WHEREAS, The Town Council of the Town of Highland, as the Town Legislative body, now desires to amend the ordinance that was adopted to fix the compensation of its elected officers, appointed officers and employees of the Town for the year 2026 and thereafter as amended;

WHEREAS, The Town Council of the Town of Highland, as the Town Legislative body, has been advised that to encourage residency in Highland, it is desirable to offer a Residency Stipend to the full-time employees of the Highland Public Works Department (Agency) and the Highland Parks and Recreation Department in the amount of \$200 per

month, not to exceed the per year sum of \$2,400, for every month they reside in Town, to be paid in one (1) lump sum; and

NOW, THEREFORE, BE IT HEREBY ORDAINED by the Town Council of the Town of Highland, Lake County, Indiana, that the Wages, Salaries, and special detail levels of the Officers and Employees of the Town of Highland, are hereby established, modified and fixed, pursuant to the provisions indicated herein and as follows:

Section 1. That in Section 11 of Ordinance No. 1842 be amended by adding a successor subdivision, to be styled as Section 11 subdivision (F) which shall read as follows:

Section 11. *Parks and Recreation Department.* That subject to the provisions of this ordinance, the salary and wages for the non-elected officers and employees of the Town of Highland are hereby fixed for its **Highland Parks and Recreation Department** as follows:

(F) Residency Stipend Provision:

Residency Stipend Provision. Effective January 1, 2026, a member of the Highland Park and Recreation Department who is a resident of the Town of Highland will receive \$200.00 a month for each complete month that they are a resident of the Town of Highland or a maximum of \$2400.00 in a calendar year. In order to qualify for this stipend, the Employee needs to provide a copy of his/her Homestead Exemption or a copy of their current lease accompanied by a sworn statement of residency. Employees will be paid in one (1) lump sum, up to \$2400.00, in January of the following year regardless of whether they still reside in Highland or are employed by the Town of Highland.

Section 2. That in Section 9 of Ordinance No. 1842 be amended by adding a successor subdivision, to be styled as Section 9 subdivision (F) which shall read as follows:

Section 9. *Public Works Department (Agency).* That subject to the provisions of this ordinance, the salary and wages for the non-elected officers and employees of the Town of Highland are hereby fixed for its **Public Works Department (Agency)** as follows:

(F) Residency Stipend Provision:

Residency Stipend Provision. Effective January 1, 2026, a member of the Highland Public Works Department who is a resident of the Town of Highland will receive \$200.00 a month for each complete month that they are a resident of the Town of Highland or a maximum of \$2400.00 in a calendar year. In order to qualify for this stipend, the Employee needs to provide a copy of his/her Homestead

Exemption or a copy of their current lease accompanied by a sworn statement of residency. Employees will be paid in one (1) lump sum, up to \$2400.00, in January of the following year regardless of whether they still reside in Highland or are employed by the Town of Highland.

Section 3. That if any part of this ordinance shall be held invalid, such part shall be deemed severable and the invalidity thereof shall not affect the remaining parts of this ordinance;

Section 4. Any and all such ordinances in conflict with this ordinance are hereby repealed and are of no further force nor effect;

Section 5. That except where otherwise noted herein, other compensation and benefits matters not expressly provided herein for salaried and hourly employees and the Clerk-Treasurer shall be as set forth in the Compensation and Benefits Ordinance, commonly called the Employee Handbook as amended from time to time;

Section 6. This ordinance shall become and be in full force and effect *from January 1, 2026*, and after its passage and adoption upon its signature by the executive in the manner prescribed by IC 36-5-2-10(a).

Section 7. That the Clerk-Treasurer shall have authority to implement the provisions of this ordinance pursuant to the authority expressly set forth in IC 36-5-6-6 (a) (3) & (4).

Introduced and Filed on 12th day of January 2026. Consideration on same day or at same meeting of introduction sustained a vote of in favor and opposed, pursuant to IC 36-5-2-9.8.

DULY ORDAINED and ADOPTED this 12th Day of January 2026, by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of in favor and opposed.

**TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA**

George Georgeff, President (IC 36-5-2-10)

Attest:

Mark Herak
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-6-5; IC 36-5-2-10.2)

- x. Discussion: **Works Board Order No. 2026-02: An Order Authorizing and Approving An Extension of the Agreement between The Idea Factory and the Town of Highland to perform Professional Communications and Media Design and Development services for the Municipality for the balance of 2026.**

The Clerk-Treasurer said he tried to incorporate the discussion at the previous study session into Works Board Order No. 2026-02 but several questions remain, which is why it is on the study session agenda. He recapped to the Council that March/April would be bi-monthly, May, June, July and August would be individual issues and September/October and November/December would be bi-monthly. He said a surveyor via a QR code would be on the May, June and July issues and August would be digital only.

Councilor Turich said he didn't think the Council agreed on the August issue being digital only. He felt the results from the survey in May, June and July would determine what August would be.

Councilor Robertson said his notes from the January 26, 2026 study session was that August was going to be digital. He said it wasn't until the end of the meeting, there was talk and he couldn't remember if it was Doug or Phil or George and they said they didn't like the idea of digital. It was left at that but August was supposed to be a single issue and digital.

Councilor Georgeff felt that July and August should be bi-monthly and not single issues. He is opposed to digital as there will be individuals who will not get to read the Gazebo.

Councilor Scheeringa felt that it was agreed that we do not want to get rid of print because there are a significant number of our residents who like receiving the printed copy.

Councilor Turich thought there would be additional costs with digital.

Councilor Robertson said there would actually be a savings because you would be saving on printing costs.

Councilor Turich was concerned that we wouldn't get a true picture of whether the residents prefer digital versus paper, especially seniors who don't have cell phones so they won't be represented and those who favor, can use various devices and vote several times. He reiterated that whereas there would be savings by not having printing costs but those savings are minimal and he felt there is bigger fish to fry.

Councilor Georgeff says we have time to make a decision. Let's wait to see the results before making a decision. The Council said they would revisit this issue later once the results from the survey were attained.

The Town of Highland
Board of Works
Order of the Works Board No. 2026-02

AN ORDER AUTHORIZING AND APPROVING AN AGREEMENT BETWEEN THE IDEA FACTORY AND THE TOWN OF HIGHLAND TO PERFORM PROFESSIONAL COMMUNICATIONS AND MEDIA DESIGN AND DEVELOPMENT SERVICES FOR THE MUNICIPALITY FOR A TERM OF SIX MONTHS, WITH OPTION TO RENEW AND EXTEND

Whereas, The Town of Highland, through its Town Council, which is the Works Board of the Municipality has heretofore determined that a need exists to provide greater information to the public regarding the operations and services of the municipality;

Whereas, The Town has heretofore determined that a need exists to engage professional communications and media design and development services to assist and support the provision of greater information to the public regarding the operations and services of the municipality;

Whereas, Robin A. Carlascio and Theresa K. Badovich, d.b.a. *The Idea Factory*, a media development and design, communication consulting alliance, has proposed to provide professional editorial services to assist and support the provision of greater information to the public regarding the operations and services of the municipality through the development and promulgation of a municipal newsletter;

Whereas, As purchasing agency, the Town Council may purchase services using any procedure it considers appropriate, pursuant to IC 5-22-6-1; and

Whereas, The Highland Municipal Code provides that, the Town Council may make all contracts for professional services on the basis of competence and qualifications for the type of services to be performed, and negotiate compensation that the public agency determines to be reasonable, pursuant to Section 3.05.090; and

Whereas, There are now or will soon be sufficient and available appropriations balances on hand to support the payments for these services under the agreement, pursuant to IC 5-22-17-3(e); and

Whereas, The Town of Highland, through its Town Council acting as the Works Board now desires to accept and approve the agreement for services as herein described.

Now Therefore be it Ordered by the Town Council of the Town of Highland, Lake County, Indiana;

Section 1. That the agreement (incorporated by reference and made a part of this Order) between **Robin A. Carlascio** and **Theresa K. Badovich** doing business as the **Idea Factory**, and the Town of Highland, provide professional editorial services to assist and support the provision of greater information to the public regarding the operations and services of the municipality through the development and promulgation of a municipal newsletter for the period beginning *1 March 2026 through to 31 January 2027* as described herein is hereby approved, adopted and ratified in each and every respect;

Section 2. The prices listed in Section 2, applies to all issues produced from 1 March 2026 through 31 January 2027; stock images or illustrations at **\$53.56** per image or illustration, custom photography or graphics at **\$107.12** per image or graphic, and website maintenance/updates and services in the amount of **\$145.00 per week**, Web hosting in the amount of **\$26.77 per month** and Web security in the amount of **\$133.90 per month** are found to be reasonable and fair, all pursuant to IC 5-22-6-1 and Section 3.05.090 of the municipal code;

Section 3. Effective July 1, 2025 Idea Factory shall be paid for its services rendered pursuant to this Agreement, the sum of **\$195.00** per week for website maintenance/update fees per week which is found to be reasonable and fair, all pursuant to IC 5-22-6-1 and Section 3.05.090.

Section 4. The prices listed in Section 4, applies to the March/April issue. That the charges under the agreement for the services, in the amount of **\$2,600.00 per issue**, or **\$650.00** per page, which include publishing and coordinating a bi-monthly newsletter to be distributed as an insert in a utility invoice and other related services;

Section 5. The prices listed in Section 5, applies to the May, June and July single issues, with a QR code on the physical issue. That the charges under the agreement for the services, in the amount of **\$2,000.00 per issue**, or **\$500.00** per page, which include publishing and coordinating a monthly newsletter to be distributed as an insert in the monthly utility invoice and other related services;

Section 6. The prices listed in Section 6, applies to the August, September, October and November issues which will either be bi-monthly issues with charges for services, in the amount of **\$2,600.00 per issue**, or **\$650.00** per page, which include publishing and coordinating a bi-monthly newsletter to be distributed as an insert in the monthly utility invoice and other related services; or

August, September, October and November will be monthly issues, all electronic with no-printing or coordinating an insert in the monthly utility invoice, with charges for services, in the amount of **\$2,000.00 per issue**, or **\$500.00** per page;

Section 7. The prices listed in Section 7, applies to December's single issue, which will be either published and inserted in the monthly utility invoice or will be electronic with no-printing or coordinating an insert in the monthly utility invoice. That the charges under the agreement for the services, in the amount of \$2,000.00 per issue, or \$500.00 per page;

Section 8. That the charges under the terms of the agreement for all the services, will be paid to *The Idea Factory*, after presentation of an invoice for services, following their delivery;

Section 9. That the Town Council President be authorized to execute this agreement under the terms of this order with his signature as attested thereto by the Clerk-Treasurer;

Section 10. That the Town Council President or his designee must approve a preliminary edition of the newsletter at least two weeks prior to publication.

Be it so Ordered.

DULY, PASSED, ADOPTED and ORDERED by the Town Council of the Town of Highland, Lake County, Indiana, acting as the Works Board, this 9th day of February 2026 having passed by a vote of ____ in favor and ____ opposed.

**WORKS BOARD of the TOWN of
HIGHLAND, INDIANA**

George Georgeff, President (IC 36-5-2-10)

Attest:

Mark Herak,
Clerk-Treasurer (IC 33-42-4-1;IC 36-5-6-5)

AGREEMENT

This Transitional Agreement made and entered into this 9th day of February 2026, by and between the *TOWN OF HIGHLAND, BY AND THROUGH ITS TOWN COUNCIL* (hereinafter referred to as the "Town"), and *ROBIN CARLASCIO and THERESA BADOVICH d/b/a THE IDEA FACTORY* (hereinafter referred to as "Idea Factory").

WITNESSETH THAT:

WHEREAS, The Town is interested engaging the services of Idea Factory for the creation and coordinating a monthly or bi-monthly newsletter (Gazebo Express) to be either published and distributed throughout the Town in the utility invoice or create the format to be distributed electronically throughout the Town; and

WHEREAS, Idea Factory is interested in entering into such an agreement and engaging its services for the creation and coordinating a monthly or bi-monthly newsletter (Gazebo Express) to be either published and distributed throughout the Town within the utility invoice or create the format to be distributed electronically throughout the Town; and

WHEREAS, The parties wish to reduce their agreement to writing;

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, it is agreed as follows:

1. Idea Factory agrees to the create and coordinating a monthly or bi-monthly newsletter (Gazebo Express) to be either published and distributed throughout the Town within the mailing of utility invoice or create the format to be distributed electronically throughout the Town; and

2. The term of this Agreement shall be from **March 1, 2026**, through **January 1, 2027**. This Agreement may be extended or renewed by the Town of Highland from month to month or for a longer term based upon approval of the renewal term by the Town.

3. Effective July 1, 2025 Idea Factory shall be paid for its services rendered pursuant to this Agreement, the sum of \$195.00 per week for website maintenance/update fees per week. The weekly and monthly fees shall be payable to The Idea Factory at its business address, **602 Lexington Avenue, Crown Point, Indiana 46307**.

4. The prices listed in Section 2, applies to all issues produced from 1 March 2026 through 31 January 2027; stock images or illustrations at **\$53.56** per image or illustration, custom photography or graphics at **\$107.12** per image or graphic, and website maintenance/updates and services in the amount of **\$145.00 per week**, Web hosting in the amount of **\$26.77 per month** and Web security in the amount of **\$133.90 per month** are found to be reasonable and fair, all pursuant to IC 5-22-6-1 and Section 3.05.090 of the municipal code;

5. Idea Factory shall be paid for its services rendered pursuant to this Agreement, for bi-monthly issues, the sum of \$2,600.00 per issue or \$650.00 per page; which include publishing and coordinating a bi-monthly newsletter to be distributed as an insert in the monthly utility invoice and other related services; or

6. Idea Factory shall be paid for its services rendered pursuant to this Agreement, for monthly issues, the sum of \$2,000.00 per issue or \$500.00 per page; which include publishing and coordinating a monthly newsletter to be distributed as an insert in the monthly utility invoice and other related services; or

7. Idea Factory shall be paid for its services rendered pursuant to this Agreement, for monthly issues, the sum of \$2,000.00 per issue or \$500.00 per page; which include creating the format to be distributed electronically throughout the Town; and

8. This Agreement may be cancelled by either party upon such party providing the other party thirty (30) days written notice.

6. In the event the Town's appropriations are insufficient to pay the expenses of this Agreement, and upon thirty (30) days written notice being given by the Town to Idea Factory, this Agreement shall become null and void.

7. This Agreement shall be governed by the laws of the State of Indiana and shall be binding upon the parties' heirs, legal representatives, successors, and assigns.

8. That the Town Council President must approve a preliminary edition of the newsletter at least two weeks prior to publication.

IN WITNESS WHEREOF, this Agreement has been entered into between the parties this 9th day February 2026.

TOWN OF HIGHLAND

THE IDEA FACTORY

By: _____
George Georgeff, President

Robin Carlascio

Attest: _____
Mark Herak
Clerk-Treasurer

Theresa Badovich

x. Discussion: Consent Agendas (used in Merrillville & Fishers):

The Clerk-Treasurer recapped that the Consent Agenda still requires a motion to adopt and second. Any Council member can ask that any item on the consent agenda be removed from the consent agenda and placed on the regular agenda. A consent agenda groups routine, non-controversial items like meeting minutes, standard reports, routine appointments and group them into a single package, allowing them to be approved with

one collective motion and vote. He said if the Council approves a consent agenda, they would have to change the Municipal Code to reflect a Consent Agenda.

Councilor Robertson said any item that you wanted placed on a consent agenda, everybody had to have a chance to see and read it before it can be placed on the consent agenda.

Councilor Black said he doesn't think a consent agenda is conducive to conducting business because the Council is still going to vote on it when it gets placed on the agenda anyhow. He asked that any Council member could ask to have it removed from the consent agenda and placed on the regular agenda. He was advised yes.

The Council asked Attorney Reed if he was aware of the consent agenda and he acknowledged yes and most of the municipalities he deals with in the area have consent agendas. He said it is basic stuff you were going to adopt anyway, so why not group it together and make one vote to get it off the agenda. It just common stuff or housekeeping.

Councilor Turich asked how much time do you really save with the consent decree?

Councilor Scheeringa said he can see it both ways but his concern is how the public will perceive it. Will the public think we are trying to group things together so we won't have public debate or discussion? Will they think we are trying to hide something?

The Council said they would revisit this at a later date.

- x. Discussion: Ordinance No. 1823-A: An Ordinance to amend the current code of Ordinances for the Town of Highland, revising and making technical corrections or clarifications Particularly to Chapter 3.15 of the Municipal Code Regarding responsible and responsive bidders, All Pursuant to IC 36-1-4 and IC 36-1-5 et seq.

The Clerk-Treasurer and Public Works Superintendent explained to the Council that the Indiana code was changed, adding another section. For public works projects ranging in costs greater than \$50,000 but less than \$300,000, rather than having to bid the project, the municipality can solicit quotes via mail from three (3) companies that deal in those projects. The rest of the process remains the same. After discussion, the Council president advised the Clerk-Treasurer to add the item to the February 23rd plenary agenda.

**ORDINANCE No. 1823-A
of the
TOWN of HIGHLAND, INDIANA**

**AN ORDINANCE TO AMEND THE CURRENT CODE OF ORDINANCES FOR THE
TOWN OF HIGHLAND, REVISING AND MAKING TECHNICAL CORRECTIONS**

OR CLARIFICATIONS PARTICULARLY TO CHAPTER 3.15 OF THE MUNICIPAL CODE REGARDING RESPONSIBLE AND RESPONSIVE BIDDERS, ALL PURSUANT TO IC 36-1-4 AND IC 36-1-5 ET SEQ.

WHEREAS, Title 36, Article 1, Chapter 5 of the Indiana Code provides that the legislative body of a unit shall codify, revise, rearrange, or compile the ordinances of the unit into a complete, simplified code excluding formal parts of the ordinances

Whereas, The Town of Highland, is a Municipal Government which may pass and codify ordinances for the operation of the government, all pursuant to IC 36-1-4 and IC 36-1-5;

Whereas, The Town of Highland, is a municipality located in Lake County which operates a Government, which is governed by the provisions of IC 36-5 et seq.; and,

WHEREAS, The legislative body of the this unit, the Town of Highland, is the Town Council, pursuant to IC 36-1-2-9(5);

WHEREAS, The Town Council, has been advised that it is necessary to make certain technical corrections to the current code of ordinances in order to further perfect the operation of the municipally and to advance the public interest; and

Whereas, The Town of Highland, through its Town Council now wishes to still further perfect its own organization make certain amendments to the Highland Municipal Code, regarding public works projects receiving Town incentives – procedures for the selection of professional consulting services , pursuant to IC 36-1-12 and other relevant law,

WHEREAS, The Indiana Code further provides under IC 36-1-4 for the general powers of units to provide for the operation of a government;

WHEREAS, The Indiana Code still further provides under IC 36-1-3 certain powers granted expressly by statute and powers deemed necessary or desirable in the conduct of municipal affairs;

WHEREAS, The Town Council determines that certain technical corrections and enhancements to certain provisions of the Highland Code of Ordinances to be necessary or desirable in the conduct of municipal affairs and consistent with the laws of the state governing the operation of a government;

NOW, THEREFORE, BE IT HEREBY ORDAINED BY the Town Council of the Town of Highland, Lake County, Indiana, as follows:

Section 1. That Section 3.15.100 of the Highland Municipal Code is hereby amended by inserting the following section, to be styled Section 3.15.195, which shall read as follows:

Section 3.15.195 Alternative procedures for projects estimated to cost at least fifty thousand dollars (\$50,000) and less than three hundred thousand dollars (\$300,000), pursuant to IC.36-1-12-4.7.

A. Procedures for inviting quotes, applicable dollar amounts

B. The Board must proceed under the following:

(1) The board shall invite quotes from at least three (3) persons known to deal in the class of work proposed to be done by mailing them a notice stating that plans and specifications are on file in a specified office. The notice must be mailed not less than seven (7) days before the time fixed for receiving quotes.

(2) The board may not require a person to submit a quote before the meeting at which quotes are to be received. The meeting for receiving quotes must be open to the public. All quotes received shall be opened publicly and read aloud at the time and place designated and not before.

(3) The board shall award the contract for the public work to the lowest responsible and responsive quoter.

(4) The board may reject all quotes submitted.

Section 2. That this ordinance and shall take upon its passage and adoption.

Introduced and Filed on the 23rd day of February 2026. Consideration on same day or at same meeting of introduction sustained a vote of in favor and opposed, pursuant to IC 36-5-2-9.8.

DULY ORDAINED and ADOPTED this 23rd Day of October 2026, by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of in favor and opposed.

**TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA**

George Georgeff, President (IC 36-5-2-10)

Attest:

Mark Herak
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-6-5; IC 36-5-2-10.2)

- x. Discussion: Ordinance No. 1810-A: An Ordinance to Amend the Compensation, Benefits and Personnel Program of the Municipality, to be known as the Compensation and Benefits Ordinance Commonly known as the Employee Handbook, Pursuant to IC 36-1-3 and other Relevant Statutes. (increasing the clothing allowance for active and participating members of the Highland Fire Department).

The Clerk-Treasurer explained to the Council the Indiana Code was changed, increasing the clothing allowance from \$200 annually to \$250. After discussion, the Council president advised the Clerk-Treasurer to add the item to the February 23rd plenary agenda.

**ORDINANCE NO. 1810-A
OF THE
TOWN OF HIGHLAND, INDIANA**

AN ORDINANCE TO AMEND THE COMPENSATION, BENEFITS AND PERSONNEL PROGRAM OF THE MUNICIPALITY, TO BE KNOWN AS THE COMPENSATION AND BENEFITS ORDINANCE COMMONLY KNOWN AS THE EMPLOYEES HANDBOOK, PURSUANT TO IC 36-1-3 AND OTHER RELEVANT STATUTES.

WHEREAS, The Town Council is the fiscal and legislative body of the Town of Highland;

WHEREAS, IC 36-1-3-2 confers upon all local units the powers that they need for the effective operation of government as to local affairs;

WHEREAS, IC 36-1-3-6 (b)(1) prescribes that any such exercise of power shall be authorized through enactment of an ordinance passed by the legislative body; and

WHEREAS, IC 36-1-4, sections 14 and 15 provide in pertinent parts for the establishment of a system of employment for any class of employee and for fixing the level of compensation of its officers and employees; and

WHEREAS, IC 5-10 in several pertinent chapters further authorizes Indiana political subdivisions to participate in and provide for certain compensation plans, and group benefits for its public workforce and officers, some of which have been duly adopted and established by ordinance of the Town; and

WHEREAS, IC 36-5, Chapters 3 and 4 provide additional authority and guidelines for fixing the level of compensation of officers and employees in towns; and

WHEREAS, The Town Council has determined that certain modifications to the program for compensation, benefits and personnel management for its public workforce, consistent with Indiana Statutes, would be of benefit to support and carryout the public purposes of the municipality; and

WHEREAS, The Town Council now desires to authorize and establish such a compensation, benefits and personnel program;

NOW, THEREFORE, BE IT HEREBY ORDAINED BY the Town Council of the Town of Highland, Lake County, Indiana, as follows:

Section 1. That *Section 5.20.02* of the Compensation and Benefits Ordinance Commonly Known as the Municipal Employees Handbook be repealed in its entirety, which shall read as follows:

§ 5.20.02 Clothing Allowance

§ 5.20.02 Clothing Allowance: A Clothing Allowance for all other active and participating member Firefighters of the Highland Fire Department in the amount of Two Hundred (\$250) per year shall be paid in the third quarter.

Section 2. That this ordinance is to be construed as a companion ordinance complimentary to any ordinance passed from time to time establishing wages and rates of pay and known as the salary ordinance;

- (A) That this ordinance shall be effective to the extent that it is not in conflict with Federal or State law;
- (B) That all other ordinances and resolutions related to the subject matter of this ordinance and not in conflict with its provisions, and the enabling instruments dealing with public employee retirement plans, remain in full force and effect;
- (C) That all other ordinances and resolutions in conflict with the provisions of this ordinance are hereby repealed and have no further force or effect;

Section 3. That this ordinance shall become and remain in full force and effect from and after the date of its passage and adoption upon its signature by the executive as attested thereto by the clerk-treasurer, in the manner prescribed by IC 36-5-2-10(a).

Introduced on the 23rd day of February 2026. Consideration on same day or at same meeting of introduction was not considered, pursuant to IC 36-5-2-9.8.

DULY ORDAINED and ADOPTED this 9th Day of March 2026, by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of in favor and opposed and abstention.

**TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA**

George Georgeff, President (IC 36-5-2-10)

Attest:

Mark Herak
Clerk-Treasurer (IC 33-16-4-1;IC 36-5-6-5)

- x. Discussion: Public Works Director Mark Knesek to discuss the challenges his department experienced with Leaf Collection in 2025 and his plans to pick-up the remaining leaves and his plans to improve for 2026.

The Public Works Director presented his memorandum for Leaf Pick-up for 2026. The Council reviewed it and made some suggestions for changes but overall, they were impressed and complimented the Public Works Director. The Public Works Director in turn thanked Councilor Robertson for all the work he put into it.

Memorandum



To: Highland Residents
From: Town of Highland Public Works
Date: February 2026
Topic: Leaf Pick-Up Update for 2026

The Town of Highland is providing this update to clearly explain the challenges experienced during the 2025 leaf pick-up season, outline how remaining leaf collection will be completed, and describe the steps being taken to deliver services in 2026.

2025 Leaf Pick-Up: What Happened

The 2025 leaf season was disrupted by early snowfall, freezing conditions, and equipment limitations. Once leaves became frozen or saturated, vacuum collection was no longer effective. Snow response requirements also required equipment and staffing to be redirected to maintain safe road conditions. As a result, some collection zones were only partially completed or not serviced.

How Remaining Leaves Will Be Addressed

When weather conditions allow, the Town will complete a spring cleanup pass focused on areas that were missed or partially completed. Crews will be deployed as soon as conditions permit, using extended hours, weekends, and additional staffing as needed to complete the work efficiently.

Looking Ahead to 2026

For the 2026 season, the Town is strengthening its leaf pick-up program by investing in more reliable equipment, adjusting routes and schedules, and building in additional flexibility for weather disruptions. Staffing plans will include expanded overtime, weekend work, and cross-trained staff to ensure continuity of service.

Communication Commitment

Beginning in 2026, residents can expect weekly, zone-by-zone updates posted on the Town's Facebook page. Updates will clearly identify completed areas, current work zones, delays, and realistic timelines.

Alternative options such as drop-off at the Town Garage or bagged pickup by request will remain available when necessary, but these options are not intended to replace curbside service.

The Town recognizes the importance of dependable seasonal services and is committed to delivering a leaf pick-up program that residents can trust moving forward.

Please do not hesitate to reach out with questions.

Thank you,

Mark Knesek
Public Works Director



Town of Highland Leaf Collection Update

2025 Challenges

- Severe early season weather and freezing limited the effectiveness of leaf collection equipment.
- Snow removal and water-main priorities shifted available workers away from leaf collection.
- Remaining leaf piles could not be safely collected in the winter weather, resulting in service gaps and delays.
- Parked cars obstructing service, leaf piles contaminated with brush, branches and other debris.

2026 Changes

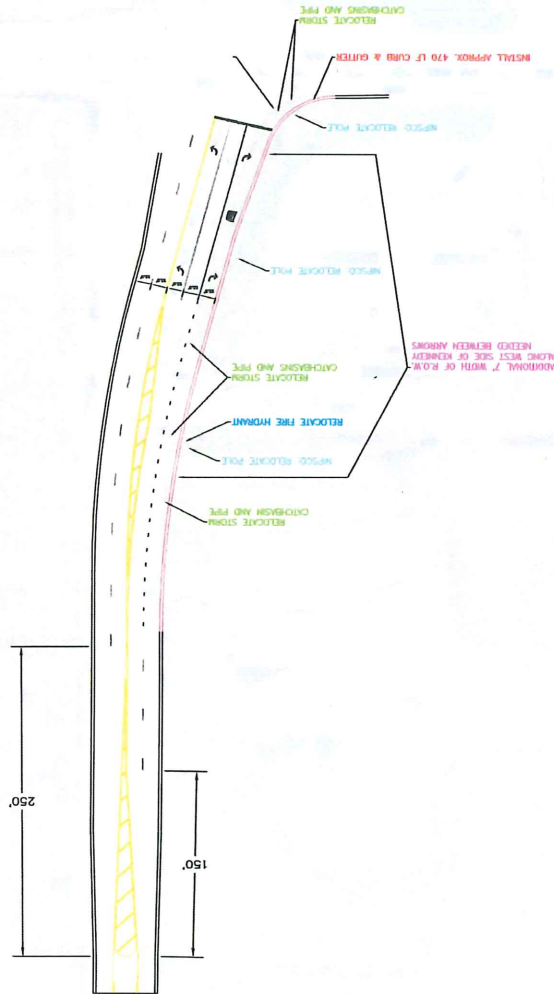
- New equipment to reduce breakdowns and improve reliability.
- Extended collection window, weather permitting, to better align with leaf fall patterns.
- Built in weather contingency planning, including cross training staff from other departments and expanded staffing during peak removal periods.
- Expanded communication with residents to move cars and segregate debris from leaf piles.

Stay Connected For Weekly Updates

facebook.com/p/Town-of-Highland-Indiana-100067410794338/

- x. Discussion: Public Works Director Mark Knesek to discuss the straightening of the south end of Kennedy Avenue.

The Public Works Director passed out to the Council a rendering of straightening of south Kennedy Avenue to tie into Schererville's Kennedy Avenue once their project is completed. When asked the cost, the Public Works Director said an estimated of roughly \$500,000. He said the stop and go light at Main and Kennedy was not included in the Schererville project. Representatives from Schererville advised that the stop and go light was considered Highland's and was not included in the project. After discussion, the Council asked the Public works Director to see if any grants were available or to reach out to Congressman Mrvan's office. If none existed, they thought the project was too costly.



x. Discussion: Wheel Tax

Attorney Reed passed out a sample ordinance which he asked the Council to review and discuss. There was minor discussion amongst the Council and changes which Attorney Reed said he would incorporate and resend to the Council. The Council said they would review again before putting it on the plenary agenda.

ORDINANCE No. _____
of the
TOWN OF HIGHLAND, INDIANA

**AN ORDINANCE ESTABLISHING CIVIL TOWN OF HIGHLAND MOTOR
VEHICLE EXCISE SURTAX AND CIVIL TOWN OF HIGHLAND WHEEL TAX**

WHEREAS, The legislative body of the Town of Highland, pursuant to Indiana Code §§36-1-2-9(5) and 36-5-2-2, is the Town Council; and

WHEREAS, Over the course of the years to come, due to significant State of Indiana legislative changes, the Town of Highland has and will continue to experience a substantial reduction in funding from the State of Indiana for use in maintaining Town roads and highways; and

WHEREAS, As a result of the dramatic decrease in State funding, Town of Highland has and will continue to experience great difficulties in paying for the costs of properly maintaining the Town's roads and highways; and

WHEREAS, State statutes now allow towns with populations greater than 10,000 that are in a county that currently does not levy a county motor vehicle surtax tax and wheel tax the authority to impose a local motor vehicle excise surtax and wheel tax to serve as a local funding source to help cover the costs of maintaining county roads and highways; and

WHEREAS, The County of Lake, Indiana, does not currently levy a motor vehicle surtax or wheel tax and the Town of Highland has a population well in excess of 10,000 according to the U.S. Census Bureau; and

WHEREAS, After due consideration, the Town of Highland Town Council believes that it is reasonable and necessary to adopt this Ordinance to establish the Town of Highland Motor Vehicle Excise Surtax and the Town of Highland Wheel Tax to generate additional monies to help cover the costs of maintaining Town of Highland roads and highways; now, therefore, be it

ORDAINED, By the Town of Highland Town Council in consideration of the above and foregoing, as follows:

1. Town of Highland hereby **ADOPTS AND IMPOSES** the motor vehicle excise surtax, which shall apply to the following vehicles:
 - (A) Passenger vehicles
 - (B) Motorcycles.
 - (C) Trucks with a declared gross weight that does not exceed eleven thousand (11,000) pounds.
 - (D) Motor driven cycles.
2. The motor vehicle surtax to be imposed shall be at the following rates:
 - (A) Passenger vehicles: \$25.00 per vehicle
 - (B) Motorcycles. \$10.00 per motorcycle
 - (C) Trucks with a declared gross weight that does not exceed eleven thousand (11,000) pounds: \$25.00 per truck
 - (D) Motor driven cycles: \$10.00 per motor driven cycle.
3. Town of Highland further **ADOPTS AND IMPOSES** the municipal wheel tax, which shall apply to the following vehicles:
 - (A) Buses;
 - (B) Recreational vehicles;

Memorandum of Meeting
Monday, February 9, 2026

- (C) Trailers and semitrailers;
- (D) Tractors; and
- (E) Trucks

4. The following vehicles are exempt from the municipal wheel tax established by this Ordinance:
 - (A) Vehicles owned by the State of Indiana;
 - (B) Vehicles owned by a state agency of the State of Indiana;
 - (C) Vehicles owned by a political subdivision of the State of Indiana;
 - (D) Vehicles subject to the motor vehicle excise surtax imposed by this Ordinance; or
 - (E) Buses owned and operated by a religious or non-profit youth organization and used to haul persons to religious services or for the benefit of their members.
 - (F) Vehicles of any kind or nature with Antique or Historic license plates.
5. The wheel tax to be imposed shall be at the following rates:
 - (A) For buses: \$40.00 per bus.
 - (B) For recreational vehicles: \$20.00 per vehicle.
 - (C) For semitrailers: \$40.00 per semitrailer.
 - (D) For tractors: \$40.00 per tractor.
 - (E) For trailers: \$10.00 per trailer.
 - (F) For trucks: \$25.00 per truck.
6. The Indiana Bureau of Motor Vehicles shall collect the municipal motor vehicle excise surtax and the municipal wheel tax by and through its established procedures on behalf of Town of Highland. The Indiana Bureau of Motor Vehicles shall be entitled to assess a service fee for assisting Town of Highland in collection of these taxes.
7. The Highland Town Council shall review the rates hereby established for the Town of Highland Motor Vehicle Excise Surtax and the Town of Highland Wheel Tax within five (5) years from the date of passage.
8. Upon passage, the Auditor of Town of Highland is directed to send a copy of the final version of the Ordinance to the Commissioner of the Indiana Bureau of Motor Vehicles 100 N. Senate Avenue, Indianapolis, and Indiana 46204.

DULY ORDAINED and ADOPTED this ____ Day of February 2026, by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of ___ in favor and ___ opposed.

TOWN COUNCIL of the Town of
HIGHLAND, INDIANA

George Georgeff, President (I.C. 3-5-2-10)

Attest:

Mark Herak
Clerk-Treasurer (I.C. 33-42-4-1; I.C. 36-5-6-5; 36-5-2-10.2)

x. Discussion: Food and Beverage Tax

Attorney Reed passed out the state statute as it applies to the Food & Beverage Tax. He also passed out a sample ordinance which he asked the Council to review and discuss. There were minor discussion amongst the Council and said they would revisit and modify over the next several months.

ORDINANCE NO. ____
of the
TOWN OF HIGHLAND, INDIANA

AN ORDINANCE OF THE TOWN OF HIGHLAND,
LAKE COUNTY, INDIANA ADOPTING THE TOWN
OF HIGHLAND FOOD AND BEVERAGE TAX

WHEREAS, On or around May 4, 2023 Governor Eric Holcomb signed P.L.236 (fka HEA 1454) (hereinafter referred to as the "Act"), which, among other items, amended I.C. 6-9 to add I.C. 56-9-54.5 as a new chapter, allowing the fiscal body of the Town of Highland, Lake County, Indiana (hereinafter referred to as the "Town") to impose an excise tax, called the Highland Town Food and Beverage Tax (hereinafter referred to as the "Food & Beverage Tax").

WHEREAS, In accordance with the Act, the Food & Beverage Tax applies to a 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; and (3) by a retail merchant for consideration.

WHEREAS, The Food & Beverage Tax also applies to a transaction in which food or beverage is (1) served by a retail merchant off the merchant's premises; (2) Food sold in a heated state or heated by a retail merchant; (3) made of two or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.00 of its Food Code to prevent foodborne illnesses); or (4) food sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (a plate does not include a container or package used to transport the food).

WHEREAS, The Food & Beverage Tax does not apply to the furnishing, preparing, or serving of a food or beverage that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by I.C. 6-2.5;

WHEREAS, The Food & Beverage Tax rate may not exceed one percent (1%) of the gross retail income received by the merchant from a qualifying food or beverage transaction, and the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under J.C. 6-2.5;

WHEREAS, Amounts received from the Food & Beverage Tax shall be paid monthly by the Treasurer of the State to the Clerk-Treasurer upon warrants issued by the Auditor of the State;

WHEREAS, Pursuant to the Act, money in Food & Beverage Tax receipts fund shall be used by the Town (1) for park and recreation purposes, including the purchase of land for park and recreation purposes; (2) for tourism related purposes or facilities, including the purchase of land for tourism related purposes; and/or for the pledge of money under I.C. 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivisions (1) and (2);

WHEREAS, On _____, the Town Council for the Town of Highland, Lake County, Indiana (hereinafter referred to as the "Town Council") held a duly noticed public hearing in which a discussion of the proposed ordinance to impose the Food & Beverage Tax was the only substantive issue on the agenda for the public hearing; and

WHEREAS, The Town Council now desires to adopt the Food & Beverage Tax as further described herein,

NOW, THEREFORE, BE IT ORDAINED, by the Town Council of the Town of Highland, Lake County, Indiana, meeting in regular session as follows:

Section I. Adoption. The Town Council hereby adopts a Food & Beverage Tax at one percent (1%) of the gross retail income received by the merchant from qualifying food or beverage transactions.

Section 2. Taxable Transactions. Pursuant to I.C. 6-9-54.5-4(a), the Food and Beverage Tax shall apply to a 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; and
- 3) by a retail merchant for consideration.

Transactions described in subsection (a)(l) include transactions in which food or beverage is:

- 1) served by a retail merchant off the merchant's premises;
- 2) food sold in a heated state or heated by a retail merchant;
- 3) made of two or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and

food containing these raw animal food requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses);
or

- 4) food sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport the food).

The Food & 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 3. Establishment of Food & Beverage Tax Receipt Fund. The Town Council hereby instructs the Clerk-Treasurer to establish a food and beverage tax receipts fund. The Clerk-Treasurer shall deposit in this fund all amounts received by the imposition of the Food & Beverage Tax Money earned from the investment of money in the fund becomes a part of the fund.

Section 4. Distribution and Collection of Tax Revenue. The Food & Beverage Tax 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. The amounts received from the imposition of the Food & Beverage Tax shall be paid monthly by the treasurer of the state to the Clerk-Treasurer upon warrants issued by the Auditor of the State.

Section 5. Use of Tax Revenue. Money in the food and beverage tax receipts fund shall be used by the Town (1) for park and recreation purposes, including the purchase of land for park and recreation purposes; (2) for tourism related purposes or facilities, including the purchase of land for tourism related purposes; and/or for the pledge of money under I.C. 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivisions (1) and (2). Revenue derived from the imposition of the Food & 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. Covenant. With respect to obligations for which a pledge has been made under I.C. 6-9-54.5-9, the general assembly covenants with the holders of the obligations that I.C. 6-9-54.5-1, et, seq., will not be repealed or amended in a manner that will adversely affect the imposition or collection of the Food & Beverage Tax if the payment of any of the obligations is outstanding.

Section 7. Effective Date of Tax. In accordance with I.C. 6-9-54.5-3(c), the Food & Beverage Tax shall apply to transactions that occur after the last day of the month that succeeds the

month in which the ordinance is adopted. Pursuant to the Act, I.C. 6-9-54.5 shall expire July 1, 2045 but for Town purposes, the twenty (20) year period will begin January 1, 20____ and expire December 31, 2044.

Section 8. Authority to Codify. That the Town Manager and the Clerk Treasurer are authorized and instructed to cause this ordinance to be properly incorporated into the Highland Municipal Code, assigning the chapter and section as needed, notwithstanding the form.

Section 9. Instruction to Certify. The Town shall immediately send a certified copy of the Ordinance to the Department of State Revenue.

Section 10. Effectiveness. This Ordinance shall be of full force and effect from and upon its adoption and in accordance with Indiana law.

TOWN OF HIGHLAND, LAKE COUNTY, INDIANA, TOWN COUNCIL
DULY ORDAINED and ADOPTED this ___ Day of February, 2026, by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of ___ in favor and ___ opposed and ___ abstention(s).

TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA

George Georgeff, President (IC 36-5-2-10)

Attest:

Mark Herak
Clerk-Treasurer (IC 33-16-4-1; IC 36-5-6-5)

IC 6-9-29.5 Chapter 29.5. Food and Beverage Tax Administration

6-9-29.5-1 Application of chapter

6-9-29.5-2 Requirement for marketplace facilitator to collect and remit tax

6-9-29.5-3 Liability for payment of the tax; offense; provide information

6-9-29.5-4 Requirement to send certified copy of ordinance to the department; timing of beginning tax collection

6-9-29.5-5 "Food and beverage tax fund"; restrictions

IC 6-9-29.5-1 Application of chapter

Sec. 1. This chapter applies to all political subdivisions imposing a food and beverage tax under this article.

As added by P.L. 108-2019, SEC. 143.

IC 6-9-29.5-2 Requirement for marketplace facilitator to collect and remit tax

Sec. 2. (a) A marketplace facilitator (as defined in IC 6-2.5-1-21.9) subject to the requirements to collect sales tax on its own transactions or on behalf of its sellers in accordance with IC 6-2.5-4-18 is also required to collect any taxes imposed under this article on a transaction that it facilitates.

(b) A marketplace facilitator must source the tax imposed under this article on any transaction to the retail location of the seller in each transaction.

(c) Regardless of whether a transaction under this article is made by the marketplace facilitator on its own behalf or facilitated on behalf of a seller, a marketplace facilitator is required to do the following with each retail transaction made on its marketplace:

(1) Collect and remit the tax imposed under this article to the department, even if:

(A) a seller for whom a transaction was facilitated:

(i) does not have a registered retail merchant certificate; or

(ii) would not have been required to collect a food and beverage tax had the transaction not been facilitated by the marketplace facilitator; and

(B) the food and beverage tax is normally remitted directly to a political subdivision of the state.

(2) Comply with all applicable procedures and requirements imposed under this article or IC 6-2.5 as the retail merchant in the transaction.

As added by P.L. 108-2019, SEC. 143.

IC 6-9-29.5-3 Liability for payment of the tax; offense; provide information

Sec. 3. (a) An individual who:

(1) is an individual taxpayer or an employee, officer, or member of a corporate or partnership taxpayer; and

(2) has a duty to remit food and beverage taxes to the department of state revenue or a political subdivision;

holds those food and beverage taxes in trust for the state or political subdivision and is personally liable for the payment of the food and beverage taxes, plus any penalties and interest attributable to the food and beverage taxes, to the state or political subdivision. An individual who knowingly fails to collect or remit the food and beverage taxes to the state or political subdivision commits a Level 6 felony.

(b) Upon the request of:

- (1) the department; or
- (2) a political subdivision;

a marketplace facilitator shall provide information listing the tax collected in accordance with this article by the marketplace facilitator on behalf of each of its sellers for the period specified by the requesting entity.

(c) For purposes of subsection (b):

(1) if the information is requested by the department, the department may share the information with the political subdivision in which the transactions occurred in accordance with IC 6-8.1-3-7.1; or

(2) if the information is requested by a political subdivision, the political subdivision is entitled only to information pertaining to transactions that occurred within the political subdivision.

As added by P.L.108-2019, SEC.143.

IC 6-9-29.5-4 Requirement to send certified copy of ordinance to the department; timing of beginning tax collection

Sec. 4. (a) If an ordinance is adopted under this article, the adopting body must immediately send a certified copy of the ordinance to the commissioner of the department of state revenue. Notwithstanding any other provision in this article, if the department of state revenue collects the revenue from the food and beverage tax, the department of state revenue shall begin collecting the tax as provided in the ordinance for periods beginning on or after the later of:

- (1) the first day of the month that is not less than thirty (30) days after the ordinance is sent to the commissioner of the department of state revenue; or
- (2) the effective date specified in the ordinance.

(b) If an ordinance does not specify an effective date, the ordinance shall be considered effective on the earliest date allowable under this section.

As added by P.L.137-2022, SEC.92.

IC 6-9-29.5-5 "Food and beverage tax fund"; restrictions

Sec. 5. (a) As used in this section, "food and beverage tax fund" refers to any fund established pursuant to a food and beverage tax chapter of this article regardless of its title.

(b) Each political subdivision that imposes a food and beverage tax may not:

- (1) deposit or transfer money in its food and beverage tax fund into any other fund; or
- (2) deposit or transfer money in any other fund into its food and beverage tax fund.

As added by P.L.230-2025, SEC.105.

Plenary Business Meeting of Monday February 23, 2026

- Minutes of the Meeting of Monday, February 9, 2026.
- Accounts Payable Voucher
-