



DECATUR COUNTY, IN

BRINGING A NEW STATE OF THE ART AQUATIC EXPERIENCE TO OUR OWN BACKYARD.

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WHAT DOES A FAB TAX MEAN TO CONSUMERS?

- A 1% sales tax will be collected on prepared or served for consumption food or beverages in Decatur County.
- This tax will not be a blanket tax on all grocery sales; it will only apply to food prepared, cooked, and sold at stores.

FAQ



When calculated, the FAB will add \$1 to a \$100 tab. For an average lunch tab of \$9, the FAB will add **\$0.09**.



Our neighboring Shelby County collected \$716,443 in 2022 for community development from their Food and Beverage Tax.



A 1% Food and Beverage Tax is estimated to bring in **\$650,000** in revenue in its first year. This revenue will directly go towards the annual payments of the Decatur County Aquatic Center, directly correlating the tax revenue to the amenity driving seasonal tourism and its expenditures.



28% of visitors to the North Vernon City Pool made purchases pre and/or post their visit (avg food expense \$11.24 ; avg superstore expense \$61.78) - North Vernon pool saw 17.9k visits (2023).

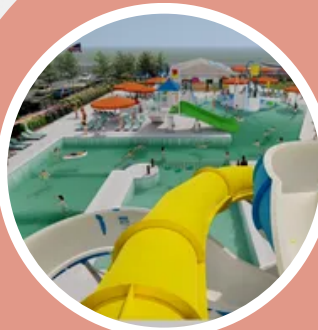
AT A GLANCE

LENGTH OF FAB TAX

- FAB Tax will sunset once project bond is paid in full.

TOURISM

- Currently, 52% of Dec Co restaurant visits are from non Dec Co residents
- Dec Co Restaurants see 3.3M visits /yr



26,139

Vehicles travel 174 through Decatur County daily average

14,426

Vehicles travel St Rt 3 through Decatur County daily average

WHAT DOES THE FAB MEAN TO RESIDENTS AND VISITORS?

- By utilizing a food and beverage tax for payment of quality of life amenities, the tax burden shifts significantly to visitors directly consuming the investments the tax supports.
- Food and Beverage is the top spending category of tourists in Decatur County, equating to \$53M of total expenditures in 2022, according to Visit Greensburg data.
- It is estimated the tax will generate \$650,000 each year based on current estimates.

HOW WILL THE REVENUE BE USED?

- Per state ordinance, revenue generated must go directly toward payment for the identified quality of life project - Decatur County Aquatic Center.
- This revenue generated allows the community to remain and redevelop an existing amenity, without eliminating its use.

WHEN WILL IT TAKE EFFECT?

- The Decatur County Council must vote to approve an ordinance adopting the food and beverage tax. A public hearing at a special county council meeting must be held in conjunction with the first reading of the ordinance. Information on this date will be posted in The Daily News.
- The Decatur County Council will vote on the ordinance during the November 21 meeting.
- If the ordinance passes in the November meeting, it will take effect on January 1, 2024.

RESOURCES

Visit www.comeswimwithus.com for more information.

The Decatur County Aquatic Center Committee will inform the retail food and bar business community about the tax and how it will impact them during an in-person meeting and Q&A session on October 2, 2023.

For business and/or consumer information, visit the State of Indiana Department of Revenue's Food and Beverage Tax Resource page at <https://www.in.gov/dor/business-tax/food-and-beverage-tax/>.



POOLING OUR RESOURCES

Sadly, the Allen Memorial Pool did not open this summer. No swim lessons. No pool parties. No water fun. The 50-year old pool is in disrepair, and the cost to fix it was not reasonable, leaving local families high and dry this past summer.

The Parks and Recreation Department has been hard at work to fill the void left by the empty pool. The solution? An aquatics park that is sure to make a huge splash.

The dream that Parks and Rec has created includes a zero-entry zone, a lazy river, a family water slide, cabanas, and more. Of course, the traditional diving well and a swimming area are included too.

The funding to make this dream a reality includes several sources. Grants and a bond will be a part of the puzzle. A food and beverage tax will also play a large part.

While no one likes the idea of more taxes, it's important to put this particular tax in perspective. This is a 1-cent levy on every dollar spent on prepared food or beverage. In other words, ready-to-eat foods served with napkins and/or utensils qualify for the tax. That means when you purchase a \$5 value meal at McDonald's, the F&B tax is 5 cents. If you order a \$50 steak at a local eatery, 50 cents will go toward the aquatic center.

A food and beverage tax (FAB tax) can realistically pay for $\frac{1}{4}$ of the aquatic center over a 5-year period. That's because the 26,000 travelers passing through Decatur County daily will contribute to FAB tax funds when they grab a coffee or a bite to eat while passing through.

Many surrounding counties throughout Indiana already have a FAB tax to support specific projects. If you've eaten in Indianapolis or Nashville recently, you've paid FAB tax on your food bill to help quality-of-life projects in those communities.

The FAB tax is designed specifically for the aquatic center—a project that will add to the quality of local life and bring visitors to our community. This type of tax also puts the spending power in the hands of the consumer—it is not a forced tax like an income or property tax. It also has an end date—it will be in effect for the length of the bond.

A food and beverage tax for Decatur County has been approved by the state legislature and will soon be up for a vote on the local level. For more information about the proposed food and beverage tax, visit comeswimwithus.com.

