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4 **A NON-BINDING RESOLUTION CALLING ON THE ALLEN COUNTY CAPITAL**
5 **IMPROVEMENT BOARD TO INVEST RESOURCES INTO THE HOSPITALITY AND**
6 **RESTAURANT INDUSTRIES IN FORT WAYNE**
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9 **WHEREAS**, The Allen County Capital Improvement Board of Managers (CIB) is the
10 recipient of the Allen County Supplemental Food and Beverage tax as enabled by IC 6-9-33-1 to
11 IC 6-9-33-11; and
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13 **WHEREAS**, the COVID-19 crisis, Indiana Governor Eric Holcomb's Executive Order
14 20-04, and other Executive Orders issued since have forced the closure of all dine-in Indiana
15 restaurants creating significant financial hardships for the owners of restaurants; and
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17 **WHEREAS**, Allen County has a 1% tax on all prepared food and beverages sold in the
18 county and that tax is used to pay off Allen County War Memorial Coliseum debt, with the
19 remaining dollars going to the CIB; and
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21 **WHEREAS**, the CIB is required by IC 6-9-33-8 to allocate \$100,000 in a due diligence
22 fund; and
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24 **WHEREAS**, the CIB is required by IC 6-9-33-8(b) to maintain funds received in reserve
25 for one year unless making an authorized payment to the county for a pledge predating January
26 1, 2009; and
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28 **WHEREAS**, the Food and Beverage Tax Fund may be used to fund a Capital
29 Improvement as stated in IC 36-10-1-4 or an Economic Development Project; and
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31 **WHEREAS**, an Economic Development Project is defined in IC 6-3.6-2-8 as a project
32 which promotes gainful employment, attracts or keeps businesses, or expands enterprise; and
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34 **WHEREAS**, the CIB currently has uncommitted Supplemental Food and Beverage Tax
35 revenue in an account which they oversee, not committed to any existing project; and
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37 **WHEREAS**, in this time of significant financial hardship for many restaurants and other
38 businesses that generate the Allen County Supplemental Food and Beverage Tax it is
39 unconscionable that revenues that were generated by Allen County businesses that are not being
40 utilized and being retained for future possible investments.
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42 **NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF**
43 **THE CITY OF FORT WAYNE, THAT:**

44 **Section 1.** The Common Council requests the CIB do an analysis of its current and
45 anticipated financial position and evaluate and report any ability to provide a grant or
46 loan to businesses that generate the Supplemental Food and Beverage Tax as an

1 Economic Development Project. This report shall be provided to Council within 30 days
2 of the passage of this resolution.
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4 **Section 2.** The Common Council requests that the Allen County delegation of State
5 Representatives and Senators evaluate possible ways to change the requirements for the
6 Allen County Supplemental Food and Beverage Tax to allow local officials more ability
7 to manage and monitor this tax including issuing a moratorium or reallocating, especially
8 during times that the tax can be better used by elected officials than an unelected board.
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13 _____
14 Jason Arp Council Member
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17 APPROVED as to form and legality by
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20 _____
21 Joseph Bonahoom, Attorney for Common Council
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