



March 24, 2021

Indiana Fiscal Policy Institute Issue Brief: Local Food & Beverage Taxes in the COVID Pandemic – Impact and Implications for Economic Recovery

March Madness is back, Governor Holcomb is easing COVID restrictions and opening vaccine eligibility, temperatures are rising as cases keep falling – after a year of hardship, better times are finally on the horizon. Hoosier bars, restaurants and caterers are especially eager for recovery after reeling from the crisis.

In Indianapolis, college hoops equal hope for the future of the region's \$6 billion hospitality industry. A more gradual surge of optimism is playing out for bars, restaurants and caterers across Indiana as the march of blue coding (<5% positivity rate counties) covers more of the state and local limits may loosen further after April 5th.

These employers have borne the brunt of COVID-related restrictions and economic impacts. Job losses in hospitality dominate overall employment disruption through the pandemic. While federal, state and local initiatives to support the beleaguered industry have helped, only continued progress against COVID and corresponding economic growth and consumer spending power will drive a full and sustained recovery.

Local Food & Beverage Taxes:

The effects of the pandemic on the restaurant industry can be tracked in some Indiana communities in local option food and beverages taxes (FAB). FABs are enacted to fund specific purposes (usually capital projects, infrastructure and economic development initiatives), in most cases distributed monthly to counties and municipal governments. As expected, COVID's impact was felt most harshly in the hospitality sector; declining FAB collections followed as the "tip of the spear" of the pandemic's compounding fiscal challenges.

Comparing 2019 to 2020 annual collections, FAB revenues declined by \$15.3 million (-15%) across the 28 jurisdictions that levied the tax in both years via the Indiana Department of Revenue.

Food & Beverage Taxes and the Curve of Economic Recovery:

This brief examines COVID's effects on local food and beverage taxes (FAB) across Indiana. It's hardly a startling revelation to confirm that FAB revenues declined significantly from 2019 to 2020, **but FAB can also be explored as a symptom of limited local capacity to pursue economic and community development priorities:**

1. Local governments tend to rely on more volatile revenues (like FAB) to finance projects beyond core public service obligations (dominated by public safety, infrastructure maintenance and debt);
2. FAB losses add to local budget pressures already building pre-COVID, particularly in larger cities and urbanized counties where pandemic's impact on restaurants, caterers and bars tends to be greatest – with implications for the recovery to come, as these areas tend to drive statewide population and employment;
3. Noting FAB losses in the context of limited local revenue capacity adds to the case for state investment in local/regional economic recovery initiatives (i.e. the proposed Regional Recovery Grant Program).

FAB data also lends some insight to debate over COVID restrictions: Collections seem to reflect changes in public health orders and consumer caution beyond mandates – opening businesses without controlling the virus does not produce a sustainable recovery.

Overview: Local Revenues and COVID

COVID created varying degrees of decline in most major sources of revenues, though the impacts have been more modest than early predictions. At the state level, sales taxes have been a source of revenue stability, with shortfalls driven by income and gaming taxes managed by agency reversions. The General Assembly is poised to finalize a new biennial budget that restores most spending to a pre-pandemic trajectory with increases for education.

At the local level, however, the mix of revenues shifts significantly from county to county, as does the breadth of the local tax base; the distribution of funds among thousands of taxing units – counties, cities and towns, townships, school corporations and special districts – adds another level of complexity.

Property taxes continue to be the largest ‘own source’ local revenue stream, and generally the most stable. Based on new housing construction and residential sales in 2020 and early 2021, a healthy real estate market will sustain property assessments and tax collections through 2022 and beyond.

However, recent analyses (DeBoer 2019, Faulk and Hicks 2020) confirm that more urbanized areas of Indiana tend to rely less on property taxes (due to a combination of factors including the constitutional tax caps, maximum levy limits and greater concentrations of tax-exempt properties), depending on revenue sources more sensitive to short-term economic trends, led by local income taxes (LIT).

But while LIT revenues will be impacted by employment and earnings during COVID, the effects won’t be felt until 2022; county LIT distributions are based on the prior year’s tax returns, which in turn reflect earnings the year before that. (So distributions for 2021 – actually based on income earned in 2019 – will grow 6% from 2020, pushing above \$3 billion statewide.)

Other revenue streams are more volatile, rising and falling tandem with the economic turmoil created through the pandemic; these include gasoline taxes for local road funding, gaming revenues, admissions and innkeepers tax collections, and FAB.

Background on Local Food & Beverage Taxes

The county/municipal food and beverage (FAB) tax is typically dedicated to a specific purpose, often capital investments or debt service related to a project expected to bolster local hospitality or recreational spending. The General Assembly must authorize the local unit to enact a FAB tax at a certain rate, allowing the county or municipality to pass an ordinance for final adoption.

By 2020, 32 localities had enacted a FAB tax. The FAB may be effective at the county level, municipal level or both; in nearly all cases, revenues are collected by the Indiana Department of Revenue and distributed back to the local entities on a monthly basis. (In Johnson County, most FAB revenue is collected by the county treasurer, with the exception of certain third-party transactions – more on that later.)

With the exception of Marion County (2%) and the Historic Hotels (2%) FAB, all rates are currently 1%. However, transactions taking place within a county and municipality with individual FABs are taxed at the combined rate (i.e. a meal purchased in a city with a 1% FAB within a county also collecting the tax at 1% would be taxed at an effective 2% rate).

A few more notes on the types of transactions covered by FAB:

- FAB captures any sale in which food or beverages are “furnished, prepared or served by a retail merchant for consumption at a location or on equipment provided by a retail merchant;”
- While FAB does not apply to grocery sales generally, it does encompass food prepared/cooked and sold at grocery deli counters;
- FAB is also applied for carryout or catering sales, where food is prepared by a retailer but served and/or sold off-site;
- FAB is collected by the jurisdiction in which the food is *served*, if different from the retailer’s physical operation (e.g. an Avon-based caterer working an Indianapolis wedding would remit Marion County FAB);
- One notable exception to the previous point: As of July 2019, market facilitators (apps like DoorDash or GrubHub) are required to pay the FAB of both the pick-up and delivery jurisdictions (if different) – this means that in the comparisons used below, collections from January-June 2019 would be slightly lower than the same period in 2020 even if sales volumes were equal.

Analysis: 2019-2020 (and 2021) FAB Comparisons

In 2020, 32 local units had enacted a FAB tax. For the purposes of this analysis – comparing 2019 and 2020 monthly FAB distributions – we’ll focus on 28 of these jurisdictions. (Two municipal units, Attica and Danville, enacted a FAB effective 2020, so no comparison is possible. In Johnson County and Greenwood, FAB is collected by the county treasurer except for market facilitator transactions, so only partial data was available.)

Figure 1 shows the FAB revenue totals for each taxing unit in 2019 and 2020. **Comparing the two years, FAB revenues declined more than \$15 million (-15%).**

Unsurprisingly, the heaviest FAB losses occurred in Marion County, with its higher concentration of restaurants and bars and heavy reliance on visitor spending (slashed with the cancellation of many in-person events and decline in daily commuter trips). Based on local COVID trends, Indianapolis public health orders were also generally more restrictive than statewide directives.

The most significant decline by percentage occurred in the ‘Historic Hotels’ FAB, a 2% tax collected on food and beverage transactions at the resorts of French Lick (Orange County), where revenues were obviously dominated by non-resident, dine-in transactions.

Otherwise, several trends emerge:

- Marion County clearly causes a sizable shift in the cumulative figures; removing Marion County from the totals cited above, total FAB losses are just over \$4 million (-8%) from 2019 to 2020 – still significant.
- Beyond Indianapolis, there is a general trend of more urbanized, metropolitan counties losing a higher share of revenues (around or above the 8% collective average); Vigo County is the most notable outlier among urban counties because of strong January-February 2020 collections.
- As expected, municipal units also lost higher percentage of FAB, starting with higher concentrations of restaurants and bars (and more significant COVID challenges consistent with population density); this can be most clearly seen with Zionsville absorbing a -16% FAB decline versus Boone County overall at -2%; Zionsville accountings for 42% of the county’s population and lies directly adjacent to Indianapolis.

FIGURE 1

JURISDICTION	2019 TOTAL	2020 TOTAL	CHANGE	CHANGE%
BROWN COUNTY-NASHVILLE	\$218,801.20	\$217,724.69	-\$1,076.51	0%
BROWNSBURG	\$752,679.50	\$741,701.01	-\$10,978.49	-1%
DELAWARE COUNTY	\$2,264,122.97	\$2,089,493.59	-\$174,629.38	-8%
HENRY COUNTY	\$658,739.52	\$605,870.05	-\$52,869.47	-8%
LAGRANGE COUNTY-SHIPSEWANA	\$124,045.52	\$117,327.51	-\$6,718.01	-5%
MADISON COUNTY	\$2,092,241.58	\$1,958,834.54	-\$133,407.04	-6%
MARION COUNTY	\$52,240,936.34	\$41,053,082.46	-\$11,187,853.88	-21%
MORGAN COUNTY-MOORESVILLE	\$412,777.87	\$387,650.15	-\$25,127.72	-6%
PLAINFIELD	\$1,258,926.47	\$1,142,217.39	-\$116,709.08	-9%
VANDEBURGH COUNTY	\$4,888,887.24	\$4,430,797.45	-\$458,089.79	-9%
ALLEN COUNTY SUPPLEMENTAL	\$8,192,142.86	\$7,586,931.07	-\$605,211.79	-7%
HAMILTON COUNTY	\$8,361,362.22	\$7,689,033.32	-\$672,328.90	-8%
HENDRICKS COUNTY	\$3,917,319.47	\$3,680,894.71	-\$236,424.76	-6%
AVON	\$1,252,890.80	\$1,198,645.62	-\$54,245.18	-4%
MARTINSVILLE	\$397,141.31	\$382,460.74	-\$14,680.57	-4%
CARMEL	\$2,505,063.31	\$2,131,363.78	-\$373,699.53	-15%
NOBLESVILLE	\$1,969,322.50	\$1,816,897.58	-\$152,424.92	-8%
SHELBY COUNTY	\$729,404.76	\$684,150.57	-\$45,254.19	-6%
HANCOCK COUNTY	\$1,164,190.27	\$1,141,594.79	-\$22,595.48	-2%
BOONE COUNTY	\$1,200,092.15	\$1,170,704.77	-\$29,387.38	-2%
WESTFIELD	\$1,230,708.77	\$1,233,411.74	\$2,702.97	0%
LEBANON	\$428,593.14	\$419,822.57	-\$8,770.57	-2%
CLOVERDALE	\$94,718.44	\$93,225.61	-\$1,492.83	-2%
ZIONSVILLE	\$374,150.77	\$313,551.28	-\$60,599.49	-16%
HISTORIC HOTELS	\$446,317.62	\$214,606.13	-\$231,711.49	-52%
ROCKVILLE	\$92,482.91	\$94,033.81	\$1,550.90	2%
MONROE COUNTY	\$3,447,209.79	\$2,792,664.19	-\$654,545.60	-19%
VIGO COUNTY	\$2,319,234.08	\$2,305,222.97	-\$14,011.11	-1%
TOTALS:	\$103,034,503.38	\$87,693,914.09	-\$15,340,589.29	-15%

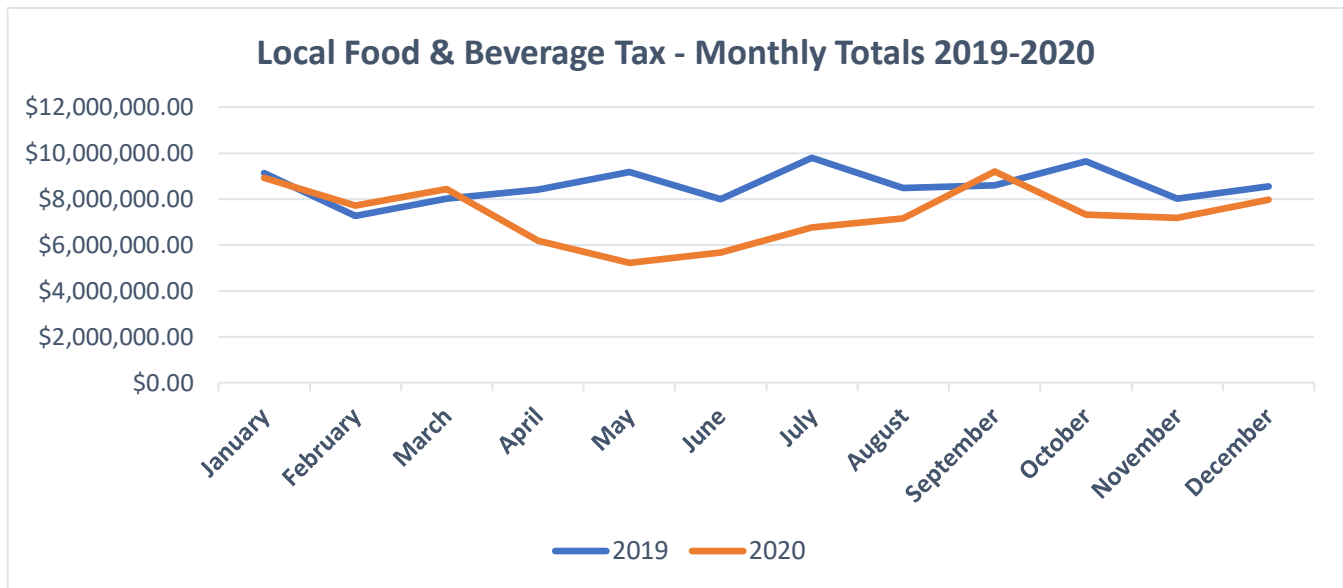
Phases of COVID: Restricted, Reopening, Resurgent (and beyond)

It's also useful to look at monthly FAB collections as a chronology of COVID and the state and local response.

Through March 2020, FAB totals were more than \$675,000 (3%) above the first quarter of 2019; it is unlikely that multi-jurisdiction market facilitator transactions would account for more than half a percentage point of this increase. Late March began the reversal of this trend: Indiana's first COVID case was reported on the 4th, with statewide restrictions announced on March 16th. This analysis assumes losses thereafter as driven by pandemic conditions.

Figure 2 shows the month-by-month comparisons between the two years:

FIGURE 2



After a normal (pre-COVID) two-and-a-half month start to 2020, a few milestones marking the rest of the pandemic-ravaged year:

Q2 (April-June): A general stay-at-home order took effect on March 24th, extending through April. While the ‘Back on Track’ strategy allowed some re-opening in May, with restaurants operating at 50% capacity towards the end of the month, this is the ‘trough’ of COVID’s impact on the economy.

A modest rebound began in June: While Marion County chose a delayed route to re-opening, most of the state entered Back on Track Phase 4 – which included bars re-opened at 50% capacity and indoor restaurant dining at 75%.

Q3 (July-September): Case trends caused a pause at Stage ‘4.5’ through the summer, but opportunities for outdoor dining further eased capacity challenges in hospitality.

It’s therefore unsurprising that in 15 of 28 jurisdictions, the summer months saw diminished FAB losses versus the previous year as more residents ventured out to restaurants and bars, particularly after April and May’s isolation. In two places, Allen and Monroe Counties, declines were essentially flat across both periods.

In Marion County, losses continued to mount into the summer given a higher reliance on visitor and event-driven business, and a more gradual re-opening driven by local health conditions. Other tourism-dependent FAB jurisdictions (Historic Hotels and Shipshewana) also saw heavier losses in the summer months.

Other communities (Monroe, Vigo and Delaware Counties) may have been affected by lower populations of college students remaining on and around campus during the summer.

September deserves a closer look. The return of fall also saw a strong rebound in FAB revenues across nearly all participating jurisdictions – all except Marion County actually outpaced collections from September 2019. A number of reasons may have contributed:

- Warmer and drier weather than the average Indiana September;
- A continuation of Stage 4.5 with daily average new cases trending well below 1,000/day;
- More speculatively, a sense of ‘COVID fatigue’ driving Hoosiers to resume more normal routines (including restaurant and bar patronage) at higher levels.

Q4: October saw a sharp reversal of September’s FAB gains, as collections lagged 2029 by more than 20% (with the modest exception of Shipshewana) even as Governor Holcomb moved the state to Stage 5 re-opening on September 26th (and Marion County further easing restrictions thereafter).

COVID daily case counts also resumed a more pronounced upward trajectory in October, presumably in response to relaxed vigilance around social distancing and other precautions in September. October FAB data suggests customers recognizing the renewed threat and adjusting their behavior even before the state’s retreat from Stage 5 in November and tighter local capacity based on county-by-county data.

November and December FAB collections lagged 2019 by 10% and 7% respectively, decreased margins that still held little holiday cheer in typically busy months for the hospitality sector.

Without straying too far from the empirical analysis into behavioral speculation, this October retreat suggests a fundamental point about the pandemic: Public health mandates impact the restaurant and hospitality industry, and residents will inevitably bridle at prolonged restrictions. But the public also recognizes and reacts to the real threat of COVID: **The virus (not the government response to it) is the essential threat to business and sustained patronage that must be ended to resolve the crisis in the long term.**

Figure 3 (next page) takes a closer look at these quarterly numbers by jurisdiction:

FIGURE 3

JURISDICTION	Q1 2020	Ch. %	Q2 2020	Ch. %	Q3 2020	Ch. %	Q4 2020	Ch. %
BROWN COUNTY-NASHVILLE	\$45,228.79	16%	\$24,921.05	-46%	\$60,456.31	8%	\$87,118.54	12%
BROWNSBURG	\$180,999.11	5%	\$147,162.32	-20%	\$204,804.46	0%	\$208,735.12	9%
DELAWARE COUNTY	\$551,328.58	2%	\$442,910.88	-22%	\$558,026.42	-3%	\$537,227.71	-8%
HENRY COUNTY	\$123,482.30	-12%	\$137,623.14	-12%	\$175,003.75	2%	\$169,760.86	-11%
LAGRANGE CO-SHIPSEWANA	\$20,375.21	14%	\$22,708.49	-17%	\$38,544.66	-8%	\$35,699.15	-3%
MADISON COUNTY	\$501,654.49	7%	\$404,539.10	-23%	\$543,579.93	0%	\$509,061.02	-9%
MARION COUNTY	\$12,629,116.88	-1%	\$7,914,260.36	-40%	\$10,249,986.83	-23%	\$10,259,718.39	-22%
MORGAN CO-MOORESVILLE	\$95,199.90	10%	\$78,724.59	-24%	\$103,884.40	-10%	\$109,841.26	4%
PLAINFIELD	\$305,854.93	4%	\$233,608.11	-23%	\$304,131.97	-12%	\$298,622.38	-6%
VANDERBURGH COUNTY	\$1,246,483.62	6%	\$895,283.39	-29%	\$1,182,152.46	-4%	\$1,106,877.98	-10%
ALLEN COUNTY SUPPLEMENTAL	\$2,086,521.43	9%	\$1,475,661.70	-28%	\$2,065,178.90	-6%	\$1,959,569.04	-3%
HAMILTON COUNTY	\$2,013,014.44	8%	\$1,411,951.52	-29%	\$2,234,849.38	-4%	\$2,029,217.98	-7%
HENDRICKS COUNTY	\$949,441.19	5%	\$741,348.09	-23%	\$1,014,446.66	-3%	\$975,658.77	-3%
AVON	\$308,012.67	1%	\$251,621.64	-19%	\$326,594.43	2%	\$312,416.88	-1%
MARTINSVILLE	\$102,072.98	10%	\$74,255.86	-31%	\$105,864.98	4%	\$100,266.92	5%
CARMEL	\$622,497.98	8%	\$379,809.44	-37%	\$584,371.04	-13%	\$544,685.32	-17%
NOBLESVILLE	\$480,747.89	12%	\$336,706.17	-25%	\$538,721.03	-10%	\$460,722.49	-7%
SHELBY COUNTY	\$172,225.08	7%	\$134,114.37	-26%	\$190,498.89	-6%	\$187,312.23	1%
HANCOCK COUNTY	\$289,205.17	11%	\$240,410.26	-15%	\$311,719.76	-1%	\$300,259.60	-2%
BOONE COUNTY	\$286,101.64	11%	\$278,748.04	-6%	\$298,590.35	-9%	\$307,264.74	-4%
WESTFIELD	\$297,051.54	7%	\$225,491.16	-20%	\$389,324.61	10%	\$321,544.43	1%
LEBANON	\$99,100.43	3%	\$90,802.95	-14%	\$121,675.47	6%	\$108,243.72	-4%
CLOVERDALE	\$20,546.14	5%	\$19,423.07	-16%	\$27,121.59	-1%	\$26,134.81	6%
ZIONSVILLE	\$81,989.54	-8%	\$56,323.83	-33%	\$92,657.52	-7%	\$82,580.39	-18%
HISTORIC HOTELS	\$90,464.26	-14%	\$21,759.44	-77%	\$44,313.43	-66%	\$58,069.00	-50%
ROCKVILLE	\$18,555.01	-5%	\$18,906.45	-1%	\$31,199.04	17%	\$25,373.31	-7%
MONROE COUNTY	\$808,897.15	1%	\$542,490.92	-40%	\$684,963.48	-13%	\$756,312.64	-21%
VIGO COUNTY	\$649,683.19	17%	\$459,389.29	-22%	\$620,666.61	5%	\$575,483.88	-2%
TOTALS	\$25,075,851.54	3%	\$17,060,955.63	-33%	\$23,103,328.36	-14%	\$22,453,778.56	-14%

2021 and What's Ahead:

The scant evidence to date in 2021 seems to offer further confirmation of the correlation between COVID and restaurant/bar patronage even beyond public mandates, as local jurisdictions adjust guidelines to changing circumstances. FAB revenues remained 20%+ below 2019 and 2020 levels in January, amid the post-holiday surge. As cases fell in February, the revenue gap narrowed accordingly.

The question now, of course, is whether the NCAA tournament and can accelerate an economic recovery – particularly in hospitality – while keeping case trends down in Indiana's largest metro region. The deployment of vaccines and the future of public health orders will also impact FAB and shape the broader fiscal climate going forward, as local authorities determine the best path forward and requirements convert to advisories in April.

	January	February
2019	\$9,126,935.66	\$7,263,030.08
2020	\$8,925,559.96	\$7,712,581.60
2021	\$6,997,072.09	\$7,025,930.20

Implications for Local Budget – and Economic Development - Priorities

Refocusing on the disruption in FAB revenues borne by local governments, and the general purpose of these taxes, what are the implications for local economic and community development initiatives?

A [recent report from the Brookings Institution](#) notes that Indiana’s economy was slow to recover in employment and earnings from the 2001 and 2008 recessions, and emphasizes (among other challenges) the need for regional strategies aimed at talent attraction and retention and creating a more favorable climate for advanced industry investment. Local flexibility to fund such initiatives, however, is generally lacking.

Even before COVID, local governments serving the communities where most Hoosiers live and work were already grappling with fiscal stress during a decade of recovery. A study released by IFPI last year, [“Capacity-Cost Indexes for Indiana Local Governments – 2002 & 2018”](#) by Purdue economist Larry DeBoer, shows revenue capacity falling behind costs in many fast-growing suburban and metropolitan areas – the same places where population and employment growth drives much of Indiana’s economy (and tax base).

The Purpose of Food and Beverage Taxes:

As noted in the preface, the FAB option is typically sought by local jurisdictions to fund projects that benefit to hospitality and quality of life (in turn benefiting the restaurants, bars and other businesses bearing the tax), or economic development broadly. In many cases, FAB revenues service local debt issued for capital construction or associated infrastructure investments.

Examples of existing FAB purposes include:

- Allen County: Originally enacted for construction of the Memorial Coliseum in Fort Wayne (and later its expansion), it now supports other debt commitments of the local Capital Improvement Board (CIB), including the planned Electric Works development;
- Avon: Various recreational and infrastructure purposes, including capital improvements to city parks;
- Cloverdale: Not all FABs have an explicit connection to hospitality – Cloverdale sought the option to finance sewer and wastewater system upgrades;
- Delaware County: Construct (and later expand) and maintain the Horizon Convention Center in Muncie, via the Delaware County Civic Center Authority;
- Henry County: Maintenance, operations and promotion of the Indiana Basketball Hall of Fame;
- Lake County: Revenues are distributed to the Northeast Indiana Regional Development Authority to fund economic development priorities
- Monroe County: Allocated between the county and Bloomington to renovate/improve and operate the Monroe Convention Center;
- Vigo County: The construction and maintenance of convention facilities and downtown improvements focused on promoting tourism and livability;
- Vanderburgh County: Establish the Vanderburg County Arena Fund – ultimately building the Ford Center in Evansville;
- Westfield: Like many Indy suburbs, Westfield enacted a FAB to support regional interests (downtown Indianapolis projects) and local priorities – Westfield has kept its share of FAB collections in its general fund until it recently began segregating revenues to support projects around Grand Park.

The highest-profile manifestation of FAB is Marion County, where it provides a critical revenue stream for the Indianapolis Capital Improvement Board to manage (and upgrade) downtown sports and convention facilities. In 2019, the General Assembly granted the CIB expanded authority to use innkeeper’s and other revenues (in part by expanding the downtown Professional Sports Development Area for incremental tax capture) to address operating shortfalls and support improvements to Banker’s Life Fieldhouse as part of a long-term lease with the Pacers. FAB declines contributed to a \$40+ million revenue shortfall for 2020.

Local Debt:

Indiana’s overall state/local debt as a percentage of personal income is in line with the U.S. average, and the state has consistently maintained AAA bond ratings for prudent fiscal policies over time. Local debt per capita is also modestly lower than the 50-state average (Tax Foundation, U.S. Census Bureau).

The Indiana Bond Bank also continues to expand resources for local governments issuing debt, to lower borrowing costs for local units. (The Bond Bank’s Advance Funding Program is designed specifically to help local governments with delayed or disrupted tax collections, though it has been limited to property taxes.)

Most bonding authorized via FAB statutes is obviously to be repaid via dedicated revenues, but also backed by “any other revenues collected” by the local unit. While relatively high levels of per capita debt in cities like Carmel occasionally spark debate, this generally correlates with above (state) average local revenue capacity – a stronger tax base provides more borrowing flexibility.

Given the stability of property tax revenues and more-modest-than-expected anticipated impact on 2022 LIT distributions, declines in FAB don’t pose a threat of default on obligations. But in cases where FAB funds operating or programmatic expenses, shortfalls are forcing budget adjustments and potential cuts, particularly to efforts aimed at hospitality and quality of life.

Local Economic & Community Development Capacity:

This is the broader threat from FAB losses. Local budgets are already lean; the majority of local expenditures are consumed by debt service (interest payments), roads and public safety (on average – see Johnson/Ross, [“Fiscal History of Indiana Local Governments”](#)). The disruption of even minor revenue streams adds pressure on local governments, further limiting capacity to invest in priorities beyond these core public services.

Month-by-month FAB collections in 2020 are a barometer of a restaurant and hospitality sector in crisis across large swaths of Indiana. In terms of local public finance, they also highlight the budgetary constraints facing communities seeking to build or maintain civic assets and enhance their appeal to people and employers.

The volatility of revenues available to support local economic development and quality of life programs raises the question of state-level support for local and regional priorities, given the relatively stable state revenue outlook. Significantly, the current biennial budget plan (HB1001) includes \$150 million for Governor Holcomb’s proposed Regional Recovery Grant program – an opportunity to balance COVID-created shortfalls while encouraging regional collaboration and investments in the longer-term vitality of local communities.



Indiana Fiscal Policy Institute Issue Brief - Local Food & Beverage Taxes in the COVID Pandemic
APPENDIX: 2019-2020 Monthly FAB Collections

	January 2019	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019	August 2019	September 2019	October 2019	November 2019	December 2019
BROWN COUNTY-NASHVILLE	\$16,046.77	\$14,644.18	\$8,287.64	\$12,845.84	\$15,400.47	\$18,143.73	\$18,490.14	\$16,236.75	\$21,235.23	\$24,157.55	\$25,640.19	\$27,672.71
BROWNSBURG	\$67,247.27	\$53,567.49	\$50,945.17	\$65,050.94	\$64,830.23	\$54,480.22	\$77,716.12	\$61,865.72	\$64,825.58	\$72,436.86	\$52,721.85	\$66,992.05
DELAWARE COUNTY	\$217,949.96	\$150,615.98	\$170,260.94	\$190,669.53	\$201,009.80	\$177,866.49	\$212,679.21	\$175,100.80	\$185,315.89	\$214,351.88	\$169,139.51	\$199,162.98
HENRY COUNTY	\$51,913.36	\$42,147.34	\$46,096.22	\$48,960.53	\$56,940.34	\$50,378.52	\$61,595.83	\$54,800.15	\$54,809.46	\$59,407.23	\$75,032.25	\$56,658.29
LAGRANGE COUNTY-SHIPSEWANA	\$9,631.16	\$3,593.75	\$4,718.83	\$7,592.85	\$9,996.16	\$9,755.43	\$14,398.15	\$15,328.33	\$12,233.84	\$14,355.05	\$11,380.99	\$11,060.98
MADISON COUNTY	\$178,237.01	\$145,761.95	\$144,745.53	\$159,672.43	\$189,981.98	\$172,436.67	\$205,642.02	\$170,685.49	\$165,028.77	\$188,427.99	\$160,813.95	\$210,807.79
MARION COUNTY	\$4,675,404.26	\$3,724,556.97	\$4,339,074.08	\$4,296,538.50	\$4,686,195.13	\$4,110,711.48	\$4,858,064.87	\$4,256,952.98	\$4,213,593.46	\$4,851,887.92	\$4,053,631.26	\$4,174,325.43
MORGAN COUNTY-MOORESVILLE	\$30,545.36	\$30,306.00	\$25,982.22	\$34,841.42	\$37,930.66	\$31,362.45	\$43,130.50	\$35,400.56	\$37,184.50	\$40,075.13	\$30,581.87	\$35,437.20
PLAINFIELD	\$114,714.62	\$84,852.64	\$94,456.59	\$100,914.72	\$107,930.27	\$94,654.17	\$128,854.04	\$109,206.62	\$106,455.88	\$112,616.08	\$98,171.30	\$106,099.54
VANDERBURGH COUNTY	\$448,700.69	\$351,729.11	\$374,072.62	\$423,028.21	\$469,809.69	\$361,275.04	\$465,587.13	\$377,111.90	\$390,709.17	\$455,302.49	\$367,122.51	\$404,438.68
ALLEN COUNTY SUPPLEMENTAL	\$719,815.31	\$606,874.05	\$585,245.19	\$672,007.01	\$761,415.67	\$617,481.31	\$769,481.37	\$701,899.11	\$729,655.74	\$732,860.44	\$628,981.47	\$666,426.19
HAMILTON COUNTY	\$705,603.11	\$569,912.33	\$590,615.44	\$667,433.26	\$691,850.97	\$630,261.80	\$839,554.47	\$730,069.10	\$764,668.24	\$814,303.36	\$640,685.74	\$716,404.40
HENDRICKS COUNTY	\$346,858.01	\$269,100.47	\$291,549.15	\$325,146.59	\$326,903.35	\$310,849.08	\$393,495.21	\$322,594.28	\$324,411.14	\$379,610.83	\$293,754.73	\$333,046.63
AVON	\$121,449.33	\$86,025.75	\$97,106.52	\$105,125.42	\$116,797.54	\$89,543.52	\$112,982.21	\$108,396.58	\$100,106.08	\$109,670.63	\$92,068.35	\$113,618.87
MARTINSVILLE	\$34,688.53	\$26,876.05	\$31,361.68	\$29,971.20	\$41,940.72	\$35,188.41	\$38,042.65	\$29,607.22	\$33,828.24	\$31,454.32	\$30,064.05	\$34,118.24
CARMEI	\$221,430.55	\$172,611.78	\$183,095.14	\$208,614.27	\$191,640.23	\$199,703.59	\$242,680.29	\$207,559.39	\$218,001.92	\$252,614.28	\$190,924.15	\$216,187.72
NOBLESVILLE	\$165,902.57	\$118,558.81	\$144,170.70	\$141,253.02	\$163,383.26	\$141,904.60	\$222,447.23	\$186,407.86	\$187,894.70	\$195,756.54	\$149,470.88	\$152,172.33
SHELBY COUNTY	\$69,624.53	\$40,342.64	\$51,294.76	\$56,272.51	\$74,856.29	\$49,730.25	\$75,613.48	\$64,903.96	\$61,180.54	\$72,346.80	\$56,670.85	\$56,568.15
HANCOCK COUNTY	\$99,488.11	\$79,986.74	\$81,049.89	\$93,045.36	\$102,205.11	\$87,342.91	\$113,788.29	\$96,588.53	\$103,917.50	\$114,871.85	\$93,526.56	\$98,379.42
BOONE COUNTY	\$101,373.39	\$81,621.83	\$74,284.95	\$93,353.67	\$106,458.67	\$95,688.38	\$115,434.75	\$101,571.58	\$111,785.82	\$110,280.16	\$95,787.39	\$112,451.56
WESTFIELD	\$105,479.39	\$89,112.63	\$83,866.49	\$91,833.45	\$101,667.02	\$88,375.04	\$133,494.31	\$108,852.10	\$110,870.12	\$113,934.51	\$93,346.49	\$109,877.22
LEBANON	\$38,934.20	\$29,470.45	\$28,128.07	\$32,209.71	\$38,766.20	\$34,116.13	\$39,718.50	\$36,272.80	\$38,400.39	\$36,404.21	\$33,694.14	\$42,478.34
CLOVERDALE	\$6,637.38	\$7,135.78	\$5,806.85	\$6,958.04	\$8,068.53	\$8,159.35	\$9,935.17	\$8,744.86	\$8,702.36	\$8,406.44	\$8,800.45	\$7,363.23
ZIONSVILLE	\$35,401.22	\$26,232.77	\$27,029.07	\$24,684.06	\$32,865.99	\$26,837.80	\$33,967.00	\$31,948.90	\$34,012.64	\$33,514.79	\$31,673.16	\$35,983.37
HISTORIC HOTELS	\$38,778.78	\$32,612.08	\$33,314.66	\$28,617.20	\$33,499.56	\$32,557.95	\$46,367.84	\$42,296.26	\$41,206.78	\$41,590.75	\$37,609.25	\$37,366.51
ROCKVILLE	\$6,895.85	\$5,958.66	\$6,613.38	\$5,280.24	\$6,360.85	\$7,391.63	\$8,773.96	\$8,288.45	\$9,585.98	\$8,773.77	\$9,236.91	\$9,366.23
MONROE COUNTY	\$283,483.56	\$252,916.41	\$261,060.06	\$291,297.35	\$343,971.81	\$271,539.89	\$293,934.48	\$229,573.06	\$267,760.47	\$340,956.21	\$289,188.46	\$321,528.03
VIGO COUNTY	\$214,701.38	\$165,905.44	\$175,288.13	\$201,281.59	\$197,639.69	\$186,793.73	\$217,493.78	\$184,169.39	\$187,096.03	\$203,604.92	\$189,634.42	\$195,625.58

Indiana Fiscal Policy Institute Issue Brief - Local Food & Beverage Taxes in the COVID Pandemic

APPENDIX: 2019-2020 Monthly FAB Collections

	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020
BROWN COUNTY-NASHVILLE	\$19,573.04	\$12,274.23	\$13,381.52	\$6,296.05	\$9,491.90	\$9,133.10	\$15,592.51	\$20,188.13	\$24,675.67	\$22,540.16	\$39,075.02	\$25,503.36
BROWNSBURG	\$67,358.14	\$51,044.50	\$62,596.47	\$40,401.21	\$51,129.39	\$55,631.72	\$63,488.30	\$67,851.91	\$73,464.25	\$68,088.57	\$59,912.04	\$80,734.51
DELAWARE COUNTY	\$190,900.43	\$184,694.76	\$175,733.39	\$158,053.40	\$132,694.54	\$152,162.94	\$162,975.96	\$169,968.66	\$225,081.80	\$172,615.11	\$168,662.78	\$195,949.82
HENRY COUNTY	\$51,228.86	\$21,378.65	\$50,874.79	\$39,595.74	\$45,578.61	\$52,448.79	\$52,131.81	\$51,908.85	\$70,963.09	\$53,386.08	\$57,809.73	\$58,565.05
LAGRANGE COUNTY-SHIPSEWANA	\$8,607.40	\$5,037.43	\$6,730.38	\$4,143.26	\$15,025.06	\$3,540.17	\$13,012.82	\$11,889.16	\$13,642.68	\$14,685.58	\$11,024.41	\$9,989.16
MADISON COUNTY	\$171,736.31	\$153,836.59	\$176,081.59	\$125,220.51	\$134,891.52	\$144,427.07	\$161,569.81	\$166,755.72	\$215,254.40	\$158,464.02	\$177,550.59	\$173,046.41
MARION COUNTY	\$4,441,263.52	\$3,948,708.45	\$4,239,144.91	\$3,059,714.28	\$2,423,108.28	\$2,431,437.80	\$2,966,692.91	\$3,144,724.75	\$4,138,569.17	\$3,317,782.34	\$3,276,878.02	\$3,665,058.03
MORGAN COUNTY-MOORESVILLE	\$35,663.16	\$25,486.72	\$34,050.02	\$26,412.99	\$24,617.71	\$27,693.89	\$30,364.96	\$33,380.63	\$40,138.81	\$34,412.16	\$32,274.61	\$43,154.49
PLAINFIELD	\$110,267.24	\$93,288.06	\$102,299.63	\$79,797.96	\$71,560.55	\$82,249.60	\$95,035.77	\$89,204.11	\$119,892.09	\$94,963.29	\$86,920.23	\$116,738.86
VANDERBURGH COUNTY	\$452,851.96	\$374,336.88	\$419,294.78	\$306,578.26	\$282,217.89	\$306,487.24	\$344,226.49	\$343,508.41	\$494,417.56	\$371,687.19	\$350,941.06	\$384,249.73
ALLEN COUNTY SUPPLEMENTAL	\$735,185.95	\$660,850.70	\$690,484.78	\$546,252.15	\$429,312.49	\$500,097.06	\$590,038.06	\$642,021.61	\$833,119.23	\$647,149.58	\$650,239.75	\$662,179.71
HAMILTON COUNTY	\$688,660.48	\$619,404.41	\$704,949.55	\$453,470.48	\$434,665.85	\$523,815.19	\$680,368.02	\$775,614.82	\$778,866.54	\$677,480.93	\$654,834.61	\$696,902.44
HENDRICKS COUNTY	\$351,877.08	\$284,184.49	\$313,379.62	\$256,529.03	\$212,008.35	\$272,810.71	\$312,655.65	\$301,189.57	\$400,601.44	\$323,257.07	\$299,538.14	\$358,863.56
AVON	\$101,331.45	\$81,029.56	\$125,651.66	\$87,355.04	\$74,099.10	\$90,167.50	\$106,500.81	\$89,666.60	\$130,427.02	\$108,291.99	\$91,155.95	\$112,968.94
MARTINSVILLE	\$34,482.36	\$26,388.75	\$41,201.87	\$20,281.04	\$25,620.30	\$28,354.52	\$30,505.04	\$30,767.66	\$44,592.28	\$29,222.22	\$31,928.73	\$39,115.97
CARMEL	\$229,855.77	\$198,269.51	\$194,372.70	\$134,370.24	\$123,166.29	\$122,272.91	\$163,425.99	\$184,662.95	\$236,282.10	\$186,632.21	\$163,722.09	\$194,331.02
NOBLESVILLE	\$174,924.24	\$129,721.68	\$176,101.97	\$103,332.55	\$99,997.00	\$133,376.62	\$161,922.42	\$164,727.74	\$212,070.87	\$152,050.96	\$129,346.29	\$179,325.24
SHELBY COUNTY	\$59,720.36	\$57,631.39	\$54,873.33	\$39,083.63	\$50,116.37	\$44,914.37	\$44,557.19	\$69,659.95	\$76,281.75	\$58,559.59	\$56,927.52	\$71,825.12
HANCOCK COUNTY	\$104,107.04	\$89,689.46	\$95,408.67	\$78,591.96	\$77,553.37	\$84,264.93	\$89,379.50	\$91,870.43	\$130,469.83	\$92,374.88	\$106,262.89	\$101,621.83
BOONE COUNTY	\$106,421.61	\$79,182.93	\$100,497.10	\$80,550.87	\$64,855.43	\$133,341.74	\$61,504.14	\$96,491.46	\$140,594.75	\$94,064.78	\$97,125.93	\$116,074.03
WESTFIELD	\$108,524.63	\$86,363.77	\$102,163.14	\$68,453.79	\$63,895.57	\$93,141.80	\$126,380.27	\$115,413.77	\$147,530.57	\$104,494.84	\$103,967.14	\$113,082.45
LEBANON	\$34,485.87	\$31,711.51	\$32,903.05	\$29,393.00	\$27,216.06	\$34,193.89	\$36,768.46	\$35,781.39	\$49,125.62	\$32,609.38	\$37,142.05	\$38,492.29
CLOVERDALE	\$6,968.29	\$6,649.77	\$6,928.08	\$5,957.51	\$6,481.61	\$6,983.95	\$7,086.16	\$9,130.33	\$10,905.10	\$9,368.14	\$9,081.62	\$7,685.05
ZIONSVILLE	\$29,575.82	\$24,849.07	\$27,564.65	\$20,285.86	\$14,493.84	\$21,544.13	\$27,746.81	\$29,317.29	\$35,593.42	\$28,496.97	\$22,992.67	\$31,090.75
HISTORIC HOTELS	\$41,109.23	\$23,403.19	\$25,951.84	\$20,700.33	\$76.99	\$982.12	\$5,395.00	\$18,531.68	\$20,386.75	\$21,323.47	\$24,545.55	\$12,199.98
ROCKVILLE	\$6,764.24	\$4,731.08	\$7,059.69	\$5,948.20	\$5,260.27	\$7,697.98	\$8,689.93	\$12,100.38	\$10,408.73	\$8,192.19	\$4,867.93	\$12,313.19
MONROE COUNTY	\$295,742.42	\$244,766.10	\$268,388.63	\$204,681.51	\$173,935.23	\$163,874.18	\$208,459.80	\$202,637.33	\$273,866.35	\$244,735.33	\$247,058.78	\$264,518.53
VIGO COUNTY	\$193,667.96	\$189,642.17	\$175,120.15	\$145,635.36	\$138,633.78	\$190,523.69	\$180,894.97	\$249,247.95	\$191,674.51	\$186,716.29	\$197,093.08	\$266,373.06

Indiana Fiscal Policy Institute Issue Brief - Local Food & Beverage Taxes in the COVID Pandemic
APPENDIX: 2019-2020 FAB Collections by Quarter

JURISDICTION	Q1 2019	Q2 2019	Q32019	Q4 2019	2019 TOTAL
BROWN COUNTY-NASHVILLE	\$38,978.59	\$46,390.04	\$55,962.12	\$77,470.45	\$218,801.20
BROWNSBURG	\$171,759.93	\$184,361.39	\$204,407.42	\$192,150.76	\$752,679.50
DELAWARE COUNTY	\$538,826.88	\$569,545.82	\$573,095.90	\$582,654.37	\$2,264,122.97
HENRY COUNTY	\$140,156.92	\$156,279.39	\$171,205.44	\$191,097.77	\$658,739.52
LAGRANGE COUNTY-SHIP SHEWANA	\$17,943.74	\$27,344.44	\$41,960.32	\$36,797.02	\$124,045.52
MADISON COUNTY	\$468,744.49	\$522,091.08	\$541,356.28	\$560,049.73	\$2,092,241.58
MARION COUNTY	\$12,739,035.31	\$13,093,445.11	\$13,328,611.31	\$13,079,844.61	\$52,240,936.34
MORGAN COUNTY-MOORESVILLE	\$86,833.58	\$104,134.53	\$115,715.56	\$106,094.20	\$412,777.87
PLAINFIELD	\$294,023.85	\$303,499.16	\$344,516.54	\$316,886.92	\$1,258,926.47
VANDERBURGH COUNTY	\$1,174,502.42	\$1,254,112.94	\$1,233,408.20	\$1,226,863.68	\$4,888,887.24
ALLEN COUNTY SUPPLEMENTAL	\$1,911,934.55	\$2,050,903.99	\$2,201,036.22	\$2,028,268.10	\$8,192,142.86
HAMILTON COUNTY	\$1,866,130.88	\$1,989,546.03	\$2,334,291.81	\$2,171,393.50	\$8,361,362.22
HENDRICKS COUNTY	\$907,507.63	\$962,899.02	\$1,040,500.63	\$1,006,412.19	\$3,917,319.47
AVON	\$304,581.60	\$311,466.48	\$321,484.87	\$315,357.85	\$1,252,890.80
MARTINSVILLE	\$92,926.26	\$107,100.33	\$101,478.11	\$95,636.61	\$397,141.31
CARMEL	\$577,137.47	\$599,958.09	\$668,241.60	\$659,726.15	\$2,505,063.31
NOBLESVILLE	\$428,632.08	\$446,540.88	\$596,749.79	\$497,399.75	\$1,969,322.50
SHELBY COUNTY	\$161,261.93	\$180,859.05	\$201,697.98	\$185,585.80	\$729,404.76
HANCOCK COUNTY	\$260,524.74	\$282,593.38	\$314,294.32	\$306,777.83	\$1,164,190.27
BOONE COUNTY	\$257,280.17	\$295,500.72	\$328,792.15	\$318,519.11	\$1,200,092.15
WESTFIELD	\$278,458.51	\$281,875.51	\$353,216.53	\$317,158.22	\$1,230,708.77
LEBANON	\$96,532.72	\$105,092.04	\$114,391.69	\$112,576.69	\$428,593.14
CLOVERDALE	\$19,580.01	\$23,185.92	\$27,382.39	\$24,570.12	\$94,718.44
ZIONSVILLE	\$88,663.06	\$84,387.85	\$99,928.54	\$101,171.32	\$374,150.77
HISTORIC HOTELS	\$104,705.52	\$94,674.71	\$130,370.88	\$116,566.51	\$446,317.62
ROCKVILLE	\$19,467.89	\$19,032.72	\$26,605.39	\$27,376.91	\$92,482.91
MONROE COUNTY	\$797,460.03	\$906,809.05	\$791,268.01	\$951,672.70	\$3,447,209.79
VIGO COUNTY	\$555,894.95	\$585,715.01	\$588,759.20	\$588,864.92	\$2,319,234.08
TOTAL	\$24,399,485.71	\$25,589,344.68	\$26,850,729.20	\$26,194,943.79	\$103,034,503.38

**Indiana Fiscal Policy Institute Issue Brief - Local Food & Beverage Taxes in the COVID Pandemic
APPENDIX: 2019-2020 FAB Collections by Quarter**

JURISDICTION	Q1 2020	Q2 2020	Q3 2020	Q4 2020	2020 TOTAL
BROWN COUNTY-NASHVILLE	\$45,228.79	\$24,921.05	\$60,456.31	\$87,118.54	\$217,724.69
BROWNSBURG	\$180,999.11	\$147,162.32	\$204,804.46	\$208,735.12	\$741,701.01
DELAWARE COUNTY	\$551,328.58	\$442,910.88	\$558,026.42	\$537,227.71	\$2,089,493.59
HENRY COUNTY	\$123,482.30	\$137,623.14	\$175,003.75	\$169,760.86	\$605,870.05
LAGRANGE COUNTY-SHIP SHEWANA	\$20,375.21	\$22,708.49	\$38,544.66	\$35,699.15	\$117,327.51
MADISON COUNTY	\$501,654.49	\$404,539.10	\$543,579.93	\$509,061.02	\$1,958,834.54
MARION COUNTY	\$12,629,116.88	\$7,914,260.36	\$10,249,986.83	\$10,259,718.39	\$41,053,082.46
MORGAN COUNTY-MOORESVILLE	\$95,199.90	\$78,724.59	\$103,884.40	\$109,841.26	\$387,650.15
PLAINFIELD	\$305,854.93	\$233,608.11	\$304,131.97	\$298,622.38	\$1,142,217.39
VANDERBURGH COUNTY	\$1,246,483.62	\$895,283.39	\$1,182,152.46	\$1,106,877.98	\$4,430,797.45
ALLEN COUNTY SUPPLEMENTAL	\$2,086,521.43	\$1,475,661.70	\$2,065,178.90	\$1,959,569.04	\$7,586,931.07
HAMILTON COUNTY	\$2,013,014.44	\$1,411,951.52	\$2,234,849.38	\$2,029,217.98	\$7,689,033.32
HENDRICKS COUNTY	\$949,441.19	\$741,348.09	\$1,014,446.66	\$975,658.77	\$3,680,894.71
AVON	\$308,012.67	\$251,621.64	\$326,594.43	\$312,416.88	\$1,198,645.62
MARTINSVILLE	\$102,072.98	\$74,255.86	\$105,864.98	\$100,266.92	\$382,460.74
CARMEL	\$622,497.98	\$379,809.44	\$584,371.04	\$544,685.32	\$2,131,363.78
NOBLESVILLE	\$480,747.89	\$336,706.17	\$538,721.03	\$460,722.49	\$1,816,897.58
SHELBY COUNTY	\$172,225.08	\$134,114.37	\$190,498.89	\$187,312.23	\$684,150.57
HANCOCK COUNTY	\$289,205.17	\$240,410.26	\$311,719.76	\$300,259.60	\$1,141,594.79
BOONE COUNTY	\$286,101.64	\$278,748.04	\$298,590.35	\$307,264.74	\$1,170,704.77
WESTFIELD	\$297,051.54	\$225,491.16	\$389,324.61	\$321,544.43	\$1,233,411.74
LEBANON	\$99,100.43	\$90,802.95	\$121,675.47	\$108,243.72	\$419,822.57
CLOVERDALE	\$20,546.14	\$19,423.07	\$27,121.59	\$26,134.81	\$93,225.61
ZIONSVILLE	\$81,989.54	\$56,323.83	\$92,657.52	\$82,580.39	\$313,551.28
HISTORIC HOTELS	\$90,464.26	\$21,759.44	\$44,313.43	\$58,069.00	\$214,606.13
ROCKVILLE	\$18,555.01	\$18,906.45	\$31,199.04	\$25,373.31	\$94,033.81
MONROE COUNTY	\$808,897.15	\$542,490.92	\$684,963.48	\$756,312.64	\$2,792,664.19
VIGO COUNTY	\$649,683.19	\$459,389.29	\$620,666.61	\$575,483.88	\$2,305,222.97
TOTAL	\$25,075,851.54	\$17,060,955.63	\$23,103,328.36	\$22,453,778.56	\$87,693,914.09