

TOWN OF GREENVILLE  
ORDINANCE NO. 2009-T-027

**ORDINANCE CONCERNING THE REGISTRATION OF RETAIL  
MERCHANT CERTIFICATES WITHIN THE TOWN OF GREENVILLE,  
INDIANA**

WHEREAS, the town council for the Town of Greenville, Indiana, in the interest of the Public and Retail Merchant relationship within the Corporate limits of the Town of Greenville;

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF GREENVILLE, INDIANA, AS FOLLOWS:

**Whereas**, given that US 150 Corridor is zoned residential and retail business;

**Whereas**, The Greenville Town Council receives complaints concerning these retail businesses. The Greenville Town Council deems it appropriate to require the following from the Town of Greenville Retail Merchants.

1. For the purpose of this ordinance a Retail Merchant shall be a merchant as described in I.C. 6-2.5-3-1 {C}.
2. That the Retail Merchant complies with I.C. 6-2.5-8-1 Sec.1 {A}, {F}, {H} as a Registered Retail Merchant certified by a State of Indiana Registered Retail Merchant's Certificate.
3. The Retail Merchant shall keep a valid copy of their Registered Retail Merchant's Certificate on file at the Greenville Town Hall, and posted as stated on the Registered Retail Merchant Certificate.
4. The Greenville Town Council Clerk shall compile a list of these Merchants with valid dates of their Registered Retail Merchant's Certificate and its expiration date.
5. The Greenville Town Council requests that these retail Merchants be considerate of any resident whose property adjoins their business. The Merchant should realize that the resident who adjoins his business is their home and they have the right not to be forced to view a Merchants property that is unsightly.
6. If complaints continue against a Retail Merchant the Greenville Town Council may require that the Retail Merchant receiving the complaints erect a privacy fence as a buffer zone between them and the complaining resident as long as it does not impair the view of the travelling public.

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7. If a Retail Merchant has not filed a copy of their Registered Retail Merchant Certificate with the Greenville Town Council Clerk, and a complaint has been received by the Greenville Town Council, the Merchant shall not be considered a Retail Merchant and all Town of Greenville Ordinances and Resolutions will apply.

8. After passing of this Ordinance the Town of Greenville Council Clerk shall mail this Ordinance to all Greenville Retail Merchants as indicated on the following list. If a complaint is received against any retail Merchant that is not on this list, that Merchant shall have thirty {30} days to comply with this Ordinance.

GREENVILLE BUSINESS REGISTRY

C & J Body Shop LLC  
9357 US 150 Greenville, In. 47124

Deasy Auto Parts  
9160 US 150, Greenville, In. 47124

Earth First of Kentuckiana, Inc.  
9251 E. US 150, P.O. Box 426 Greenville, In. 47124

Greenville Auto Works:  
9351 US 150 Greenville, In. 47124

Greenville Mini Mart  
9767 US 150 Greenville, In 47124

Greenville Transmission LLC  
9350 US 150, Greenville, In. 47124

Hair Concepts Salon & Spa  
9511 US 150, Greenville, In 47124

Jack's Auto Care Center  
9590 US 150 Greenville, In. 47124

John Jones Automotive Outlet  
9249 US 150 Greenville, In. 47124

Papeno's Pizza  
9817 US 150 Greenville, In 47124

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Party Time Liquor Outlet

9632 US 150 Greenville, In. 47124

Pearce Bottled Gas, Inc.

9360 US 150 Greenville, In. 47124

Donald Perkins

P.O. Box 102

9907 US 150 Greenville, In. 47124

Save A Step Food Mart

9255 US 150 Greenville, In 47124

Sassy Scissors Hair Salon

9569 US 150 Greenville, In. 47124

SNS Wire Services, Inc.

7000 Voyles Road Greenville, In. 47124

This & That Thrift Store

9880 US 150 Greenville, In. 47124

Triple G Gun Gallery Inc.


9351 US 150 Greenville, In. 47124

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ADOPTED BY THE TOWN COUNCIL OF GREENVILLE, INDIANA, ON THE  
8th DAY OF JUNE, 2009.

PRESIDENT OF THE TOWN  
COUNCIL OF GREENVILLE,  
INDIANA

  
TALBOTTE RICHARDSON,

  
JACK TRAVILLIAN,  
CLERK/TREASURER

PREPARED BY:  
TALBOTTE RICHARDSON

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**IC 6-2.5-8**

Chapter 8. Registration

IC 6-2.5-8-1

**Registered retail merchant's certificate**

Sec. 1. (a) A retail merchant may not make a retail transaction in Indiana, unless the retail merchant has applied for a registered retail merchant's certificate.

(b) A retail merchant may obtain a registered retail merchant's certificate by filing an application with the department and paying a registration fee of twenty-five dollars (\$25) for each place of business listed on the application. The retail merchant shall also provide such security for payment of the tax as the department may require under IC 6-2.5-6-12.

(c) The retail merchant shall list on the application the location (including the township) of each place of business where the retail merchant makes retail transactions. However, if the retail merchant does not have a fixed place of business, the retail merchant shall list the retail merchant's residence as the retail merchant's place of business. In addition, a public utility may list only its principal Indiana office as its place of business for sales of public utility commodities or service, but the utility must also list on the application the places of business where it makes retail transactions other than sales of public utility commodities or service.

(d) Upon receiving a proper application, the correct fee, and the security for payment, if required, the department shall issue to the retail merchant a separate registered retail merchant's certificate for each place of business listed on the application. Each certificate shall bear a serial number and the location of the place of business for which it is issued. If a retail merchant intends to make retail transactions during a calendar year at a new Indiana place of business, the retail merchant must file a supplemental application and pay the fee for that place of business.

(e) A registered retail merchant's certificate is valid for two (2) years after the date the registered retail merchant's certificate is originally issued or renewed. If the retail merchant has filed all returns and remitted all taxes the retail merchant is currently obligated to file or remit, the department shall renew the registered retail merchant's certificate within thirty (30) days after the expiration date, at no cost to the retail merchant. The department may not renew a registered retail merchant certificate of a retail merchant who is delinquent in remitting sales or use tax. The department, at least sixty (60) days before the date on which a retail merchant's registered retail merchant's certificate expires, shall notify a retail merchant who is delinquent in remitting sales or use tax that the department will not renew the retail merchant's registered retail merchant's certificate.

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(h) A retail merchant engaged in business in Indiana as defined in IC 6-2.5-3-1(c) who makes retail transactions that are only subject to the use tax must obtain a registered retail merchant's certificate before making those transactions. The retail merchant may obtain the certificate by following the same procedure as a retail merchant under subsections (b) and (c), except that the retail merchant must also include on the application:

- (1) the names and addresses of the retail merchant's principal employees, agents, or representatives who engage in Indiana in the solicitation or negotiation of the retail transactions;
- (2) the location of all of the retail merchant's places of business in Indiana, including offices and distribution houses; and
- (3) any other information that the department requests.

(i) The department may permit an out-of-state retail merchant to collect the use tax. However, before the out-of-state retail merchant may collect the tax, the out-of-state retail merchant must obtain a registered retail merchant's certificate in the manner provided by this section. Upon receiving the certificate, the out-of-state retail merchant becomes subject to the same conditions and duties as an Indiana retail merchant and must then collect the use tax due on all sales of tangible personal property that the out-of-state retail merchant knows is intended for use in Indiana.

(j) Except as provided in subsection (k), the department shall submit to the township assessor, or the county assessor if there is no township assessor for the township, before July 15 of each year:

- (1) the name of each retail merchant that has newly obtained a registered retail merchant's certificate between March 2 of the preceding year and March 1 of the current year for a place of business located in the township or county; and
- (2) the address of each place of business of the taxpayer in the township or county.

(k) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, the department shall submit the information listed in subsection (j) to the county assessor.

*As added by Acts 1980, P.L.52, SEC.1. Amended by Acts 1982, P.L.50, SEC.1; P.L.42-1984, SEC.4; P.L.57-1985, SEC.2; P.L.2-1997, SEC.23; P.L.11-2006, SEC.1;P.L.219-2007, SEC.91; P.L.146-2008, SEC.316*

**Information Maintained by the Office of Code Revision Indiana Legislative Services Agency IC 6-2.5-3**

Chapter 3. Use Tax

Sec. 1. For purposes of this chapter:

- (a) "Use" means the exercise of any right or power of ownership over tangible personal property.
- (b) "Storage" means the keeping or retention of tangible personal property in Indiana for any purpose except the subsequent use of that property solely outside Indiana.

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(c) "A retail merchant engaged in business in Indiana" includes any retail merchant who makes retail transactions in which a person acquires personal property or services for use, storage, or consumption in Indiana and who:

(1) maintains an office, place of distribution, sales location, sample location, warehouse, storage place, or other place of business which is located in Indiana and which the retail merchant maintains, occupies, or uses, either permanently or temporarily, either directly or indirectly, and either by the retail merchant or through a representative, agent, or subsidiary;

(2) maintains a representative, agent, salesman, canvasser, or solicitor who, while operating in Indiana under the authority of and on behalf of the retail merchant or a subsidiary of the retail merchant, sells, delivers, installs, repairs, assembles, sets up, accepts returns of, bills, invoices, or takes orders for sales of tangible personal property or services to be used, stored, or consumed in Indiana;

(3) is otherwise required to register as a retail merchant under IC 6-2.5-8-1; or

(4) may be required by the state to collect tax under this article to the extent allowed under the Constitution of the United States and federal law.

(d) Notwithstanding any other provision of this section, tangible or intangible property that is:

(1) owned or leased by a person that has contracted with a commercial printer for printing; and

(2) located at the premises of the commercial printer;

shall not be considered to be, or to create, an office, a place of distribution, a sales location, a sample location, a warehouse, a storage place, or other place of business maintained, occupied, or used in any way by the person. A commercial printer with which a person has contracted for printing shall not be considered to be in any way a representative, an agent, a salesman, a canvasser, or a solicitor for the person.

*As added by Acts 1980, P.L.52, SEC.1. Amended by P.L 70-1993, SEC.2; P.L.81-2004, SEC.3.*