

ORDINANCE NO. 2021-R-2
DEKALB COUNTY CODE SECTION 28-9-9
DEKALB COUNTY COMMISSIONERS
AN ORDINANCE ESTABLISHING
A RESTRICTED FUND FOR THE
ADMINISTRATION OF COVID-19 VACCINES

WHEREAS, the DeKalb County Health Department (“Health Department”) has been charged with responsibility to accept vaccines and related equipment, lease space to administer vaccines for COVID-19 (“Vaccines”), which locations can ensure social distancing, and to secure persons to assist in administering the Vaccines, and actually injecting the Vaccines to the public; and,

WHEREAS, the Health Department does not have to pay for the vaccines, but has considerable expenses related to the related costs; and,

WHEREAS, the Health Department has had to rent available space in a venue that can accommodate social distancing.; and,

WHEREAS, there are not sufficient revenues available in the Health Department budget to cover these expenses; and,

WHEREAS, DeKalb County Government has experienced revenue shortages from property tax revenues used to fund the Commissioner’s budget; and,

WHEREAS, a number of persons and entities have offered to donate funds to assist the Health Department in inoculating persons and in helping the orderly gathering of vaccine recipients; and,

WHEREAS, there is no constitutional or statutory provision requiring a specific manner for establishing a donation fund for voluntary contributions for and on behalf of the Health Department, but the County Commissioners as the County Executive are empowered under that legislation commonly referred to as “Home Rule” to establish one or more new funds for a particular purpose or function, pursuant to Indiana Code 36-1-3-6(b) and (c) in connection with Indiana Code 36-1-3.

NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE DEKALB COUNTY COMMISSIONERS OF DEKALB COUNTY, INDIANA THAT:

Section 1. There is hereby established a restricted donation fund for use by the Health Department in accepting vaccines and related equipment, leasing space for the administration of a program to administer vaccines to the public, which leased space is large enough to

ensure social distancing, and to secure persons to assist in administering the inoculations of those vaccines, and actually injecting the vaccines to the public.

Section 2. Any person (individuals, groups, or business entities) may contribute money to fund this account for the restricted purposes set forth in Section 1. To assist with the ease of administration of this fund, only money contributions by way of cash, check, or money order will be accepted, and no contributions of materials or labor shall be acceptable under this Ordinance.

Section 3. The County reserves the right to cut off contributions for this fund temporarily if the Commissioners deem that there are sufficient funds in the restricted account for the foreseeable future.

Section 4. The Commissioners may repeal this Ordinance if the Commissioners determine that there is no longer a need for said funding, but any monies remaining in the fund must be utilized for the purposes for which the fund was established until the fund is depleted, and remaining funds shall revert to other donation funds, if any, that have an emphasis on health of County citizens. If there are no such funds, any remaining funds shall revert to such fund as determined by the DeKalb County Council that benefits County citizens.

Section 5. Although current Section 170(c)(1) of the Internal Revenue Code permits tax deductible contributions to governmental units, including counties, for such public purposes, the County cannot confirm that contributions are tax deductible because the County has not sought a letter ruling from the Internal Revenue Service. However, the County has requested from the Internal Revenue Service a “governmental information letter” describing the government entity exemption from federal income tax, citing applicable Internal Revenue Code sections pertaining to deductible contributions and income exclusion, which letter will be made available through the County Auditor’s office upon request.

Section 6. Effective Date: This Ordinance becomes effective after passage of the third reading as adopted by the DeKalb County Commissioners and the publication of this Ordinance thereafter as required by law.

Section 7. Ordinance Codified: This DeKalb County Ordinance Number 2021-R-2 is passed and adopted on all three readings and shall be codified in the DeKalb County Code as DeKalb County Code 28-9-9, and properly indexed in the Code.

READ AND PASSED ON FIRST READING: Monday, February 8, 2021.

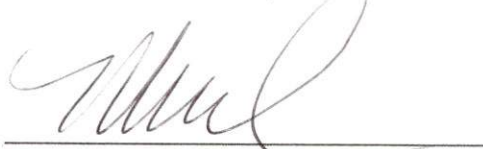
READ AND PASSED ON SECOND READING: Monday, February 8, 2021.


READ AND PASSED ON THIRD READING: Monday, February 8, 2021.

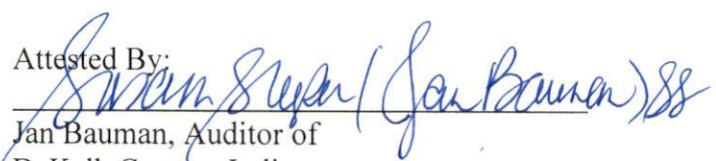
This Ordinance No. 2021-R-2 codified as DeKalb County Code Section 28-9-____ is signed, approved and adopted after all three readings by the Commissioners of DeKalb County, Indiana.

COMMISSIONERS:

BY: 
William L. Hartman, President

BY: 
Michael V. Watson, Vice President

BY: 
Todd R. Sanderson, Vice President

Attested By: 
Jan Bauman, Auditor of
DeKalb County, Indiana