

# State Comptroller Excise Taxes Chart

The chart below describes the collection and distribution of the State's 10 different types of excise taxes provided by the Indiana State Comptroller's Office.

Excise Tax Type	Statute	Agency	Source Material	State Distribution	Included in Settlement	Remitted to State during Settlement
<b>Aircraft</b>	IC 6-6-6.5	DOR	Email	Quarterly	YES	YES
<b>Auto Rental</b>	IC 6-6-9	DOR	Email	Semiannually	YES	NO
<b>Heavy Equipment</b>	IC 6-6-15	DOR	Email	Semiannually	YES	NO
<b>Vehicle Sharing</b>	IC 6-6-16	DOR	Email	Semiannually	YES	NO
<b>Excise Tax Replacement Credit (ETC)</b>	IC 6-6-5-9.5	BMV	FTP Site	Monthly	YES	YES
<b>Motor Vehicle</b>	IC 6-6-5	BMV	FTP Site	Daily	YES	YES
<b>Recreational Vehicles (RV) &amp; Truck Campers</b>	IC 6-6-5.1	BMV	FTP Site	Daily	YES	YES
<b>Watercraft (Boat)</b>	IC 6-6-11	BMV	FTP Site	Monthly	YES	YES
<b>Wheel &amp; Sur Tax</b>	IC 6-3.5-4,5	BMV/DOR	FTP Site/Email	Monthly	NO	NO
<b>Commercial Vehicle Excise (CVET)</b>	IC 6-6-5.5	COMPTROLLER	Email	Semiannually	NO	NO

## Key

**Agency** - The state agency responsible for generating, distributing and answering questions related to the excise tax.

**Source Material** - The reference/source where guidance related to the excise tax can be found.

**State Distribution** - The frequency at which counties receive excise tax revenue from the State.

**Included in Settlement** - Indicates whether excise tax dollars are distributed to local government units during the settlement process.

**Remitted to State during Settlement Process** - Indicates whether a portion of excise tax revenue is returned to the State during settlement.