

**ORDINANCE NO. 2025-12**

**AN ORDINANCE ESTABLISHING A COUNTY  
VEHICLE EXCISE SURTAX AND THE  
COUNTY WHEEL TAX**

**WHEREAS**, Indiana Code § 6-3.5-4 et seq. (the County Vehicle Excise Tax Act or Surtax) authorizes the County Council as the Adopting Entity, to impose, by ordinance, a county vehicle excise tax at a rate of not less than two percent (2%) nor more than ten percent (10%) or at a rate of at least \$7.50 and not more than \$30.00 on certain vehicles registered in the County; however, a higher maximum rate of twenty percent (20%) or \$80 is possible if Floyd County has an approved transportation asset management plan; and

**WHEREAS**, Indiana Code § 6-3.5-5 et seq. (the Wheel Tax Act) authorizes the County Council to impose, by ordinance, an annual wheel tax (the County Wheel Tax) at a rate of not less than \$5.00 nor more than \$40.00 on certain classifications of vehicles not exempted from the wheel tax and registered in the County, though a higher maximum rate of \$80 is possible if Floyd County has an approved transportation asset management plan; and

**WHEREAS**, the County Vehicle Excise Tax and the Wheel Tax Act (collectively, the Act) each require that the Excise Surtax and the County Wheel Tax be imposed concurrently; and

**WHEREAS**, Floyd County, Indiana has experienced a decline in revenue necessary to support the safe, all-weather operation of the County road and street system; and

**WHEREAS**, the Floyd County Council finds it necessary to now impose the County Vehicle Excise Surtax and the County Wheel Tax.

**NOW, THEREFORE, BE IT AND IT IS HEREBY ORDAINED** by the County Council of Floyd County, Indiana, as follows:

**Section 1. County Vehicle Excise Wheel Surtax.**

1. Creation of fund. There is hereby created a Floyd County Surtax Fund (“Fund”), Fund No. 6020, which shall be a non-reverting fund. Revenues received from the Department of Motor Vehicles from taxes imposed under this section shall be deposited into the Fund.
2. Tax rates. Effective January 1, 2026, and in accordance with Indiana Code § 6-3.5-4-2 and Indiana Code § 6-3.5-5-2, the tax shall be imposed at the following rates:
  - a. All passenger cars and trucks of less than 11,000 pounds gross weight: Surtax, \$8.00 per year and Wheel Tax \$22.00 per year
  - b. Motorcycles: Surtax, \$8.00 per year and Wheel Tax \$17.00 per year
  - c. Buses: Surtax, \$8.00 per year and Wheel Tax \$32.00 per year
  - d. Recreation Vehicles: Surtax, \$8.00 per year and Wheel Tax \$32.00 per year
  - e. Semi-trailers: Surtax, \$8.00 per year and Wheel Tax \$32.00 per year
  - f. Tractors (Semi, Farm Semi): Surtax, \$8.00 per year and Wheel Tax \$32.00 per year

- g. Light Trailers (Less than 12,000 lbs): Surtax, \$8.00 per year and Wheel Tax \$5.00 per year
  - h. Heavy Trailers (12,000 lbs and greater): Surtax, \$8.00 per year and Wheel Tax \$32.00 per year
  - i. Light Trucks (Less than 30,000 lbs): Surtax, \$8.00 per year and Wheel Tax \$32.00 per year
  - j. Heavy Trucks (30,000 lbs and greater): Surtax, \$8.00 per year and Wheel Tax \$32.00 per year
3. As provided by Indiana Code § 6-6-5-0.5 and Indiana Code § 9-18.1-9-1, the following motor vehicles are exempt from the annual County Vehicle Excise Tax:
- a. Vehicles that are
    - i. Owned by this state.
    - ii. Owned by a state agency (as defined in IC 6-1.1-1-18).
    - iii. Owned by a municipal corporation (as defined in IC 36-1-2-10).
    - iv. Owned by a volunteer fire department (as defined in IC 36-8-12-2).
    - v. Owned by a volunteer emergency ambulance service that:
      - 1. meets the requirements of IC 16-31; and
      - 2. has only members that serve for no compensation or a nominal annual compensation of not more than three thousand five hundred dollars (\$3,500).
    - vi. Owned by a rehabilitation center funded under IC 12-12.
    - vii. Owned by a community action agency (IC 12-14-23).
    - viii. Owned by an area agency on aging (IC 12-10-1-6) and a county council on aging that is funded through an area agency.
    - ix. Owned by a community mental health center (IC 12-29-2).
    - x. Owned by an approved postsecondary educational institution listed in IC 21-7-13-6(a)(1)(C).
    - xi. A trailer with a declared gross vehicle weight of three thousand (3,000) pounds or less.
4. As provided by Indiana Code § 6-3.5-5-4, the following motor vehicles are exempt from the annual Wheel Tax:
- a. Vehicles that are
    - i. owned by this state;
    - ii. owned by a state agency of this state;
    - iii. owned by a political subdivision of this state;
    - iv. subject to the annual license excise surtax imposed under Indiana Code § 6-3.5-4;
    - v. a bus owned and operated by a religious or nonprofit youth organization and used to haul persons to religious services or for the benefit of their members;
    - vi. a school bus; or
    - vii. a motor vehicle that is funeral equipment and that is used in the operation of funeral services (as defined in Indiana Code § 25-15-2-17).
5. Vehicle definitions. The definitions set forth in the Act, presently defined under Indiana Code § 6-3.5-4-1 and Indiana Code § 6-3.5-5-1 shall apply to this section.
6. Uses of fund.

- a. Pursuant to Indiana Code § 6-3.5-4-13, surtax revenues may be used for one or more of the following purposes:
    - i. to construct, reconstruct, repair, or maintain streets and roads under its jurisdiction; or
    - ii. for Floyd County's, contribution to obtain a grant from the local road and bridge matching grant fund under IC 8-23-30.
  - b. Pursuant to Indiana Code § 6-3.5-5-15, wheel tax revenues may be used for one or more of the following purposes:
    - i. to construct, reconstruct, repair, or maintain streets and roads under its jurisdiction;
    - ii. as a contribution to an authority established under Indiana Code § 36-7-23; or
    - iii. for Floyd County's contribution to obtain a grant from the local road and bridge matching grant fund pursuant to Indiana Code § 8-23-30.
7. Accounting of fund. On or before October 1 of each year, the Auditor shall provide the County Council an estimate of the surtax revenues to be received by the County under this section during the next calendar year. The County shall include the estimated surtax revenues in the County's budget estimate for the calendar year.

**Section 2.** Repeal and modification. This Ordinance may be repealed, and the rates set forth herein may be decreased or increased only in accordance with the Act and in addition thereto the Auditor shall place on the County Council Agenda in July of each succeeding year an Item calling for review of the above imposed rate structure.

**Section 3.** Publication. Pursuant to Indiana Code § 6-3.5-4-6 and Indiana Code § 6-3.5-5-8, the Auditor is hereby directed to send a copy of this Ordinance and, if applicable, a copy of a letter from the Indiana Department of Transportation approving Floyd County's transportation asset management plan to the Bureau of Motor Vehicles and the Department of State Revenue by or before the 1<sup>st</sup> of September.

**Section 4.** Conflicting Ordinances. Any Ordinance or provision of any Ordinance of Floyd County, Indiana in conflict with the provisions of this Ordinance is hereby repealed.

**Section 5.** Severability. The invalidity of any section, clause, sentence, or provision of this Ordinance shall not affect the validity of any other part of this Ordinance which can be given effect without such invalid part or parts.

**Section 6.** Effective Date. This Ordinance shall be in full force and effect after its passage and publication as required by law.

DULY PASSED and ADOPTED on this 26 day of August, 2025, by the Floyd County Council, as fiscal body of Floyd County, Indiana.

Floyd County Council

Danny Short  
Danny Short, President

Aye

Nay

Dale Bagshaw  
Dale Bagshaw, Vice President

Aye

Nay

Matt Millies  
Matt Millies

Aye

Nay

Sam Sarkisian  
Sam Sarkisian

Aye

Nay

Denise Konkle  
Denise Konkle

Aye

Nay

Jim Freiberg  
Jim Freiberg

Aye

Nay

Tony Toran  
Tony Toran

Aye

Nay

Attest:

Diana M. Topping  
Diana M. Topping, Floyd County Auditor