

ORDINANCE NO. 2025-30

**ORDINANCE OF THE MARTIN COUNTY COUNCIL
AUTHORIZING THE IMPOSITION OF AN ANNUAL LICENSE
EXCISE SURTAX AND A WHEEL TAX**

WHEREAS, Indiana Code 6-3.5-4, as amended (The “County Motor Vehicle Excise Surtax Act”), authorizes the county council of any county to impose by ordinance an annual license excise surtax (the “Surtax”) on all passenger vehicles, motorcycles and trucks with a declared gross weight of 11,000 pounds or less, which are registered in such county and subject to the annual license excise tax imposed under Indiana Code 6-6-5, as amended (the “State Excise Tax”);

WHEREAS, the County Motor Vehicle Excise Surtax Act authorizes a county council to impose the surtax either: (1) at a specific amount of at least \$7.50 and not more than \$50.00 on each vehicle subject to the Surtax; or (2) at a rate of not less than 2% nor more than 20% of the amounts set forth in Indiana Code 6-3.5-5-7.3(b), as amended, which amounts are based upon the classification and age of each vehicle subject to the Surtax, but, in no event, less than \$7.50 for any vehicle; and

WHEREAS, Indiana Code 6-3.5-5, as amended (the “County Wheel Tax Act”), authorized the county council of any county to impose by ordinance an annual wheel tax (the “Wheel Tax”) at a rate of not less than \$5.00 nor more than \$40.00 on certain classes of vehicles, which are registered in such county and are not subject to the Surtax and not exempt from the Wheel Tax; and

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

WHEREAS, Martin County (the “County”) and the municipalities within the County have experienced a decline in revenue necessary to support the safe, all-weather operation of the road and street system in the County; and

WHEREAS, the County Council of the County deems it necessary to now impose the Surtax and Wheel Tax.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF MARTIN COUNTY, INDIANA, THAT:

1. Effective January 1, 2026, the following vehicles, registered in the County and subject to the State Excise Tax, shall be subject to the Surtax, as set forth below, in accordance with the provisions of the County Motor Vehicle Excise Surtax Act. The Surtax shall be paid with the registration of each such motor vehicle. The County Treasurer shall deposit revenue received from the Surtax in a fund to be known as the “Martin County

Surtax Fund” (the Surtax Fund) and shall distribute the moneys on deposit in the Surtax Fund in accordance with the County Motor Vehicle Excise Surtax Act.

A. Passenger vehicles	\$40.00
B. Motorcycles	\$40.00
C. Trucks with a declared gross weight of 11,000 pounds or less	\$40.00
D. Motor Driven Cycles (Mopeds)	\$40.00
E. Trailer with a declared gross weight of 9,000 lbs or less	\$40.00
F. Collector Vehicles	\$40.00
G. Mini Trucks	\$40.00
H. Military Vehicles	\$ 7.50

2. Effective January 1, 2026, the following classes of vehicles, registered in the County, shall be subject to the Wheel Tax, as set forth below, in accordance with the provisions of the County Wheel Tax Act. The Wheel Tax shall be paid with the registration of each such motor vehicle. The County Treasurer shall deposit revenue received from the Wheel Tax into a fund to be known as the “Martin County Wheel Tax Fund” (the “Wheel Tax Fund”) and shall distribute the Wheel Tax Fund in accordance with the County Wheel Tax Act.

A. Buses (other than school buses or church buses	\$80.00
B. Recreational Vehicles	\$80.00
C. Semi Trailers	\$80.00
D. Trailers with declared Gross Weight Greater of more than 9,000 lbs gvw	\$80.00
E. Trucks and Tractors with declared Gross weight of more than 11,000 lbs	\$80.00

3. Pursuant to the County Wheel Tax Act, a vehicle is exempt from the Wheel Tax, if it is:

- A. owned by the State of Indiana (the "State") or a State agency or a political subdivision thereof;
- B. subject to the Surtax imposed under Indiana Code 6-3.5-4; or
- C. a bus owned and operated by a religious or nonprofit youth organization and used to haul persons to religious services for the benefit of its members; or
- D. a school bus; or
- E. a motor vehicle that is funeral equipment and that is used in the operation of funeral services.

4. The Ordinance may be rescinded, subject to Indiana Code 6-3.5-4-4 and the rates set forth herein may be decreased or increased only in accordance with the Act. Furthermore, this Ordinance shall be immediately rescinded by the Martin County Council if another source of income equal or greater is made available for use.

5. The Martin County Auditor is hereby directed to send a copy of this Ordinance to the Commissioner of the Indiana Bureau of Motor Vehicles as required by the Act.

6. These funds collected under this Ordinance shall be used only to construct, reconstruct, repair, or maintain streets and roads under the jurisdiction of the respective County, City and Towns of Martin County Indiana.

7. The Martin County Treasurer shall deposit the surtax revenues in the Martin County Surtax Fund. Said surtax revenues received may only be used to construct, reconstruct, repair, or maintain streets and roads under the jurisdiction of Martin County; or for Martin County's contribution to obtain a grant from the local road and bridge matching grant fund under the terms of Indiana Code 8-23-30.

8. The Martin County Treasurer shall deposit the surtax revenues in the Martin County Wheel Tax Fund. Said wheel tax revenues received may only be used by the County, cities, and towns to construct, reconstruct, repair, or maintain streets and roads under the jurisdiction of Martin County; or for the County's, city's or town's contribution to obtain a grant from the local road and bridge matching grant fund under the terms of Indiana Code 8-23-30.

(a) Before the twentieth day of each month, the Martin County Auditor shall allocate the money deposited in the County Wheel Tax Fund during that month among the County and the cities and towns in Martin County. The Martin County Auditor shall allocate the money to the County, cities and towns under the provisions of Indiana Code 8-14-2-4(c)(1) through 8-14-2-4(c)(3).

(b) Before the twenty-fifth day of each month, the Martin County Treasurer shall distribute to the County and the cities and towns in the County the money deposited in the

Martin County Wheel Tax Fund during that month. The Martin County Treasurer shall base the distribution on allocations made by the Martin County Auditor for that month under subsection (a).

ADOPTED this 11th day of August, 2025.

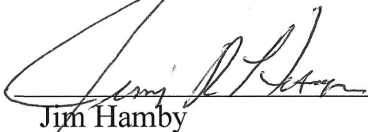
MARTIN COUNTY COUNCIL



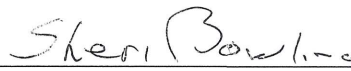
Warren D. Albright, President



Monty Gregory

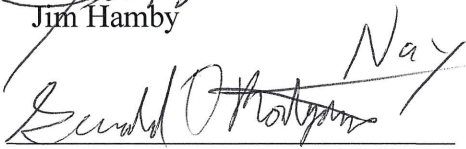


Jim Hamby

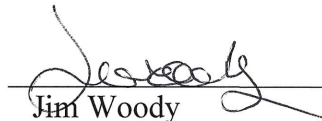


Sheri Bowling

by DL

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Gerald D. Montgomery




Jim Woody



Jordan Berry

ATTEST:



Michelle Norris,
Auditor of Martin County