Municipal Excise and Wheel Taxes

DRIVEN TO SERVE
INDIANA BUREAU OF MOTOR VEHICLES

Crossing the starting line

- “Eligible municipality” with a population of at least 5,000
- Concurrently adopt an ordinance for wheel tax and excise tax
- Use a TAMP approved by INDOT

Municipal Excise Tax

Municipal Vehicle Excise Tax – IC 6-3.5-10

- On **<u>each</u>** vehicle that is subject to the vehicle excise tax IC 6-6-5:
  - Passenger motor vehicles
  - Motorcycles
  - Motor driven cycles
  - Collector vehicles
  - Trailers with a DGVW of 9,000 lbs or less (except permanent 3,000 lbs trailers)
  - Trucks with a DGVW of 11,000 lbs or less
  - Mini Trucks
  - Military Vehicles

Excise Tax – Imposed on either

- The same amount on each vehicle or
- One or more different amounts based on the class of vehicle

Excise Tax – Specific Amount

- At least $7.50 and not more than $25.

Timing

- Ordinance adopted or amended on or before September 1 → vehicles subject to tax if the vehicle is registered after December 31
- Ordinance adopted or amended after September 1 → vehicles subject to tax if the vehicle is registered after December 31, the following year

Reduction/Credit/Adjustment/Refund

- Vehicle acquired / brought into Indiana prior to regular registration date...
- Vehicle disposed of after registration date…
- Owner had a name change resulting in a change of the registration date…

Tax is reduced in the manner provided in IC 6-6-5-7.2 (i.e. it is prorated)

- Owner moves out of state prior to regular registration date…

Municipal Wheel Tax

Municipal Wheel Tax – IC 6-3.5-11

- Vehicles subject to tax:
  - Buses
  - Recreational vehicles (excluding truck campers)
  - Semitrailers
  - Trailers with a DGVW of more than 9,000 lbs
  - Trucks with a DGVW of 16,000 lbs or more
  - Semi-tractors with a DGVW of more than 11,000 lbs
  - Recovery vehicles

Municipal Wheel Tax – IC 6-3.5-11

- Vehicles exempt from to tax:
  - Owned by the state
  - Owned by a state agency
  - Owned by a political subdivision of the state
  - Subject to the municipal vehicle excise tax
  - A bus owned and operated by a religious or nonprofit youth organization and used to transport person to religious services or for the benefit of its members
  - A school bus
  - Funeral equipment that is used in funeral services

Wheel Tax – Amount

- A different rate for each of the classes of vehicles
  - Buses
    - For-hire
    - Not-for-hire
  - Recreational vehicles
  - Semitrailers
  - Trailers with a DGVW of more than 9,000 lbs
  - Trucks and tractors with a DGVW of more than 11,000 lb

- Different rates with the classes based on weight classification

Wheel Tax – Truck Weight Classifications

(including farm trucks, recovery vehicles, and tractors not used in combination with a semitrailer)

- 16,000 (11,001 – 16,000 lbs)
- 26,000 (16,001 – 26,000 lbs)
- 36,000 (26,001 – 36,000 lbs)
- 48,000 (36,001 – 48,000 lbs)
- 66,000 (48,001 – 66,000 lbs)
- 78,000 (66,001 – 78,000 lbs)
- > 78,000 (78,001 and over)

Wheel Tax – Semitractor Weight Classifications

(tractors used in combination with a semitrailer)

- 16,000 (11,001 – 16,000 lbs)
- 26,000 (16,001 – 26,000 lbs)
- 36,000 (26,001 – 36,000 lbs)
- 48,000 (36,001 – 48,000 lbs)
- 66,000 (48,001 – 66,000 lbs)
- 78,000 (66,001 – 78,000 lbs)
- >78,000 (78,001 and over)

Wheel Tax – Trailers Weight Classifications
(including farm trailers 12,000 lbs and over)

- 12,000 (9,001 – 12,000 lbs)
- 16,000 (12,001 – 16,000 lbs)
- 22,000 (16,001 – 22,000 lbs)
- >22,000 (22,001 and over)

Wheel Tax – For-hire Bus Weight Classifications

- 11,000 (1-11,000 lbs)
- 16,000 (11,001 – 16,000 lbs)
- 26,000 (16,001 – 26,000 lbs)
- 36,000 (26,001 – 36,000 lbs)
- 48,000 (36,001 – 48,000 lbs)
- 66,000 (48,001 – 66,000 lbs)
- 78,000 (66,001 – 78,000 lbs)
- >78,000 (78,001 and over)

Wheel Tax – amount

- Not less than $5 and may not exceed $40

Credit upon sale

- Sell a vehicle
- Get a credit of the wheel tax
- Applied only against the wheel tax for
- A vehicle purchased
- During the same registration year

Apportioned wheel tax

- International Registration Plan vehicle → pay an apportioned tax
- In-state actual miles / total feel miles during the preceding year

Getting across the finish line

- On or before September 1st
- Indiana Gateway (https://gateway.ifionline.org)
- Copy of approved ordinance
- Cover letter - County Excise/Wheel Tax Rate Designation
- INDOT-approved TAMP confirmation letter

Submit this to BMV

INDIANA DEPARTMENT OF TRANSPORTATION

100 North Senate Avenue
Room N758
Indianapolis, Indiana 46204

PHONE: (855) 463-6848

Eric Holcomb, Governor
Michael Smith, Commissioner

Date

Name
Address
Address

RE: Asset Management Plan Approval Letter –

This letter is to confirm that the Asset Management Plan that was submitted by the [County/Muni] to INDOT has been approved. Please feel free to let me know if you need additional information.

Sincerely,

Kathy Eaton-McKalip

Kathy Eaton-McKalip
Director, Local Programs
Kaeaton-mckalip@indot.in.gov

www.in.gov/dot/
An Equal Opportunity Employer

NextLevel INDIANA

Not this

PURDUE UNIVERSITY | Local Technical Assistance Program

1281 Win Hentschel Blvd
Suite 2111
West Lafayette, IN, 47906

December 1, 2024

Carmel, Indiana

RE: Approval Letter for 2024 Pavement Asset Management Plan

To Whom It May Concern,

Thank you for submitting Carmel's Asset Management Plan. It has been determined that your 2024 Pavement Asset Management Plan has met all the criteria required from the INDOT approved template and is complete.

Use this approval letter for the 2025 (calendar year) Community Crossings Matching Grant Program's application. Please note that you will need to submit your asset management plan each year by December 1st to be eligible for the following year's Community Crossing Matching Grant Program.

Sincerely,

Patrick A. Conner, PE
LTAP Asset Management Engineer

765-494-2164 | 800-428-7639
inltap@purdue.edu | purdue.edu/inltap | @ltapindiana

BUREAU OF MOTOR VEHICLES BMV INDIANA