

County Excise and Wheel Taxes

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Getting Started

- Concurrently adopt an ordinance for wheel tax and excise tax.
- Include all vehicle types in the ordinance.
- BMV Legal team offers pre-review of ordinance.
- Use a TAMP approved by INDOT to charge the maximum rates.

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County Excise Tax

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County Vehicle Excise Tax – IC 6-3.5-4

- On **each** 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

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Excise Tax – Imposed on either

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

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Excise Tax – Specific Amount

- Without a TAMP
 - At least \$7.50 and not more than \$25.
 - At least 2% and not more than 10%
(Minimum amount on percentage is \$7.50)
- With a TAMP
 - At least \$7.50 and not more than \$50.
 - At least 2% and not more than 20%
(Minimum amount on percentage is \$7.50)

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Excise Tax Refunds / Adjustments

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

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

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County Wheel Tax

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County Wheel Tax – IC 6-3.5-5

- 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 more than 11,000 lbs
 - Semi-tractors with a DGVW of more than 11,000 lbs
 - Recovery vehicles

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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

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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)

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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)

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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)

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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)

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Wheel Tax – amount

- Without a TAMP
 - At least \$5.00 and not more than \$40.00.
- With a TAMP
 - At least \$5.00 and not more than \$80.00.

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Wheel Tax Credit / Adjustment

- 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

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Vehicles Exempt from Tax

- Owned by the state
- Owned by a state agency
- Owned by a political subdivision of the state
- 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

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Timing

- Ordinance adopted or amended on or before September 1 → vehicles subject to tax beginning January 1 of the next year
(Example: Submission 9/1/25 - Tax Charged 1/1/26)
- Ordinance adopted or amended after September 1 → vehicles subject to tax beginning January 1 of the year after.
(Example: Submission 9/30/25 - Tax Charged 1/1/27)

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How to Submit?

- Indiana Gateway (<https://gateway.ifionline.org>)
- BMV Ordinance Portal
 - Email tcooper@bm.v.in.gov to get submitter access to the Portal or
 - Use the [Request Authorization to Access Gateway](#)

Note: BMV will provide DOR with the submitted information.

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What to Submit?

- Cover Letter
- Copy of the Adopted Ordinance
- County Excise/Wheel Tax Rate Designation
- INDOT TAMP approval letter if applicable.

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Submit this to BMV

 **INDIANA DEPARTMENT OF TRANSPORTATION**

120 North Senate Avenue
Room 1010
Indianapolis, Indiana 46204

PHONE: (317) 463-6946 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/Mun] to INDOT has been approved. Please feel free to let me know if you need additional information.

Sincerely,


Kathy Eaton-Muckalip

Kathy Eaton-Muckalip
Director, Local Programs
kaeton-mckalip@indot.in.gov

www.in.gov/indot
An Equal Opportunity Employer



Not this

 **PURDUE UNIVERSITY** Local Technical Assistance Program

1281 W. Hartsfield Blvd.
Suite 211
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 | 888-428-7439
indot@purdue.edu | purdue.edu/ltap | altap@indiana

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Contact Information:

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