

County Wheel Tax and Excise Surtax (LOHUT)

The Table contained in this document represents the county wheel tax and excise surtax estimated revenue based on the minimum rates and maximum rates allowed by state statute. The column named “% Allocation” demonstrates the percent of the county wheel tax and excise surtax that goes to the county, city, or town within each county.

Distribution

The county wheel tax and excise surtax are distributed to both the County government and the municipalities within the county. This distribution utilizes population and centerline road mileage data for each jurisdiction. Counties with a population greater than 50,000 it is distributed based on 60% population and 40% road mileage. For counties with a population less than 50,000 it is based on 20% population and 80% road mileage.

Data and Minimum and Maximum Rates

The estimates in the table are based on 2023 vehicle registration data provided by the Indiana Bureau of Motor Vehicles (BMV). The excise surtax can either be adopted by a percentage of the excise tax or by flat rates. For this study we used the flat rates which generates more overall money than the percentage option.

Rates Used in Calculations:

Excise Surtax (IC 6-3.5-4)

Applicable Vehicles

This tax applies to all vehicles subject to the motor vehicle excise tax as outlined in IC 6-6-5 including:

- Passenger Vehicles
- Trucks < 11,000 pounds
- Motorcycles
- Motor Driven Cycles (Mopeds)
- Trailer <= 9,000 pounds
- Collector Vehicles
- Mini Trucks

Allowable Rates

Flat Rate

- Counties
 - Minimum of \$7.50
 - Maximum of \$50

Wheel Tax (IC 6-3.5-5)

Applicable Vehicles

This tax applies to all other vehicles including:

- Trailer > 9,000 pounds
- Truck > 11,000 pounds
- Buses
- Semi-Tractors
- Semi-Trailers
- RV's

Allowable Rates

Flat Rate

- Counties
 - Minimum of \$5.00
 - Maximum of \$80

LOHUT

Local Option Highway User Tax (LOHUT) is often used to describe the Wheel Tax and Excise Surtax. Estimates provided in the table represent both the wheel tax and excise surtax as a single value described as LOHUT.

County-Enacted Wheel Tax and Excise Surtax Estimates (2023 Data)

County	Unit	% Allocation	Min. Rate	Max Rate
ADAMS	ADAMS COUNTY	80.11%	\$ 209,722	\$ 1,538,700
	DECATUR	11.73%	\$ 30,698	\$ 225,229
	BERNE	5.25%	\$ 13,751	\$ 100,891
	GENEVA	1.80%	\$ 4,704	\$ 34,514
	MONROE	1.11%	\$ 2,907	\$ 21,331
	Total All Units	100.00%	\$ 261,783	\$ 1,920,665
ALLEN	ALLEN COUNTY	33.73%	\$ 942,324	\$ 6,600,769
	FT. WAYNE	58.30%	\$ 1,628,609	\$ 11,408,045
	NEW HAVEN	3.69%	\$ 103,153	\$ 722,562
	WOODBURN	0.38%	\$ 10,526	\$ 73,735
	GRABILL	0.29%	\$ 8,092	\$ 56,680
	HUNTERTOWN	2.43%	\$ 67,782	\$ 474,799
	MONROEVILLE	0.33%	\$ 9,083	\$ 63,627
	LEO-CEDARVILLE	0.86%	\$ 24,061	\$ 168,543
	Total All Units	100.00%	\$ 2,793,631	\$ 19,568,761
BARTHOLOMEW	BARTHOLOMEW COUNTY	48.85%	\$ 323,414	\$ 2,292,715
	COLUMBUS	47.79%	\$ 316,410	\$ 2,243,061
	CLIFFORD	0.22%	\$ 1,424	\$ 10,096
	ELIZABETHTOWN	0.48%	\$ 3,179	\$ 22,538
	HARTSVILLE	0.39%	\$ 2,614	\$ 18,532
	HOPE	2.08%	\$ 13,767	\$ 97,597
	JONESVILLE	0.19%	\$ 1,239	\$ 8,782
	Total All Units	100.00%	\$ 662,047	\$ 4,693,319
BENTON	BENTON COUNTY	80.13%	\$ 68,362	\$ 523,485
	AMBIA	0.85%	\$ 725	\$ 5,553
	BOSWELL	2.56%	\$ 2,181	\$ 16,702
	EARL PARK	1.66%	\$ 1,415	\$ 10,834
	FOWLER	7.51%	\$ 6,409	\$ 49,074
	OTTERBEIN	3.72%	\$ 3,178	\$ 24,333
	OXFORD	3.57%	\$ 3,042	\$ 23,298
	Total All Units	100.00%	\$ 85,311	\$ 653,279
BLACKFORD	BLACKFORD COUNTY	73.78%	\$ 78,570	\$ 572,257
	HARTFORD CITY	19.93%	\$ 21,223	\$ 154,574
	MONTPELIER	5.38%	\$ 5,728	\$ 41,719
	SHAMROCK LAKES	0.92%	\$ 976	\$ 7,110
	Total All Units	100.00%	\$ 106,497	\$ 775,659

County-Enacted Wheel Tax and Excise Surtax Estimates (2023 Data)

County	Unit	% Allocation	Min. Rate	Max Rate
BOONE	BOONE COUNTY	36.71%	\$ 217,121	\$ 1,551,493
	LEBANON	17.95%	\$ 106,145	\$ 758,484
	ADVANCE	0.52%	\$ 3,050	\$ 21,795
	JAMESTOWN	0.98%	\$ 5,782	\$ 41,315
	THORNTOWN	1.56%	\$ 9,256	\$ 66,143
	ULEN	0.14%	\$ 823	\$ 5,879
	WHITESTOWN	11.75%	\$ 69,521	\$ 496,782
	ZIONSVILLE	30.39%	\$ 179,763	\$ 1,284,540
	Total All Units	100.00%	\$ 591,462	\$ 4,226,432
BROWN	BROWN COUNTY	96.17%	\$ 158,549	\$ 1,136,129
	NASHVILLE	3.83%	\$ 6,312	\$ 45,229
	Total All Units	100.00%	\$ 164,861	\$ 1,181,358
CARROLL	CARROLL COUNTY	89.38%	\$ 183,738	\$ 1,372,583
	DELPHI	4.89%	\$ 10,052	\$ 75,092
	BURLINGTON	1.08%	\$ 2,216	\$ 16,555
	CAMDEN	1.04%	\$ 2,134	\$ 15,939
	FLORA	3.37%	\$ 6,926	\$ 51,738
	YEOMAN	0.25%	\$ 508	\$ 3,796
	Total All Units	100.00%	\$ 205,574	\$ 1,535,704
CASS	CASS COUNTY	78.59%	\$ 248,683	\$ 1,793,397
	LOGANSPOUT	18.14%	\$ 57,404	\$ 413,976
	GALVESTON	1.28%	\$ 4,056	\$ 29,247
	ONWARD	0.12%	\$ 367	\$ 2,648
	ROYAL CENTER	0.85%	\$ 2,704	\$ 19,503
	WALTON	1.02%	\$ 3,222	\$ 23,236
	Total All Units	100.00%	\$ 316,436	\$ 2,282,006
CLARK	CLARK COUNTY	36.92%	\$ 341,276	\$ 2,417,056
	JEFFERSONVILLE	34.26%	\$ 316,747	\$ 2,243,334
	CHARLESTOWN	5.85%	\$ 54,095	\$ 383,126
	CLARKSVILLE	14.95%	\$ 138,185	\$ 978,683
	NEW PROVIDENCE	0.67%	\$ 6,163	\$ 43,652
	SELLERSBURG	6.31%	\$ 58,295	\$ 412,872
	UTICA	1.05%	\$ 9,691	\$ 68,634
	Total All Units	100.00%	\$ 924,453	\$ 6,547,358
CLAY	CLAY COUNTY	82.09%	\$ 195,158	\$ 1,417,233
	BRAZIL	12.00%	\$ 28,530	\$ 207,182
	CARBON	0.58%	\$ 1,384	\$ 10,051
	CENTER POINT	0.58%	\$ 1,382	\$ 10,039
	CLAY CITY	1.45%	\$ 3,457	\$ 25,103
	KNIGHTSVILLE	1.27%	\$ 3,025	\$ 21,971
	STAUNTON	0.97%	\$ 2,306	\$ 16,746
	HARMONY	1.05%	\$ 2,495	\$ 18,121
	Total All Units	100.00%	\$ 237,737	\$ 1,726,445

County-Enacted Wheel Tax and Excise Surtax Estimates (2023 Data)

County	Unit	% Allocation	Min. Rate	Max Rate
CLINTON	CLINTON COUNTY	77.93%	\$ 215,534	\$ 1,573,533
	FRANKFORT	16.55%	\$ 45,760	\$ 334,076
	COLFAX	1.16%	\$ 3,218	\$ 23,492
	KIRKLIN	0.91%	\$ 2,528	\$ 18,458
	MICHIGANTOWN	0.55%	\$ 1,522	\$ 11,109
	MULBERRY	1.41%	\$ 3,909	\$ 28,539
	ROSSVILLE	1.48%	\$ 4,094	\$ 29,890
	Total All Units	100.00%	\$ 276,565	\$ 2,019,097
CRAWFORD	CRAWFORD COUNTY	89.72%	\$ 95,386	\$ 700,156
	ALTON	0.43%	\$ 455	\$ 3,342
	ENGLISH	2.63%	\$ 2,799	\$ 20,542
	LEAVENWORTH	1.40%	\$ 1,487	\$ 10,913
	MARENGO	3.01%	\$ 3,202	\$ 23,500
	MILLTOWN	2.81%	\$ 2,988	\$ 21,933
	Total All Units	100.00%	\$ 106,316	\$ 780,386
DAVIESS	DAVIESS COUNTY	80.12%	\$ 222,958	\$ 1,684,260
	WASHINGTON	14.44%	\$ 40,178	\$ 303,508
	ALFORDSVILLE	0.17%	\$ 486	\$ 3,674
	CANNELBURG	0.25%	\$ 684	\$ 5,164
	ELNORA	1.19%	\$ 3,315	\$ 25,041
	MONTGOMERY	1.34%	\$ 3,718	\$ 28,084
	ODON	1.85%	\$ 5,149	\$ 38,897
	PLAINVILLE	0.65%	\$ 1,801	\$ 13,608
	Total All Units	100.00%	\$ 278,289	\$ 2,102,236
DEARBORN	DEARBORN COUNTY	74.72%	\$ 338,845	\$ 2,414,113
	LAWRENCEBURG	7.68%	\$ 34,805	\$ 247,967
	AURORA	5.44%	\$ 24,661	\$ 175,696
	DILLSBORO	2.10%	\$ 9,517	\$ 67,802
	GREENDALE	7.02%	\$ 31,840	\$ 226,848
	MOORES HILL	1.16%	\$ 5,244	\$ 37,360
	ST. LEON	1.38%	\$ 6,268	\$ 44,656
	WEST HARRISON	0.50%	\$ 2,288	\$ 16,300
	Total All Units	100.00%	\$ 453,467	\$ 3,230,742
DECATUR	DECATUR COUNTY	78.46%	\$ 190,291	\$ 1,414,760
	GREENSBURG	16.70%	\$ 40,510	\$ 301,182
	MILLHOUSEN	0.55%	\$ 1,323	\$ 9,834
	NEWPOINT	0.60%	\$ 1,462	\$ 10,872
	ST. PAUL	1.51%	\$ 3,674	\$ 27,316
	WESTPORT	2.17%	\$ 5,257	\$ 39,086
	Total All Units	100.00%	\$ 242,518	\$ 1,803,050

County-Enacted Wheel Tax and Excise Surtax Estimates (2023 Data)

County	Unit	% Allocation	Min. Rate	Max Rate
DEKALB	DEKALB COUNTY	72.99%	\$ 308,140	\$ 2,347,339
	AUBURN	13.57%	\$ 57,278	\$ 436,328
	GARRETT	6.00%	\$ 25,337	\$ 193,015
	BUTLER	2.58%	\$ 10,908	\$ 83,098
	ALTONA	0.28%	\$ 1,167	\$ 8,892
	ASHLEY	1.51%	\$ 6,373	\$ 48,550
	CORUNNA	0.29%	\$ 1,204	\$ 9,174
	ST. JOE	0.42%	\$ 1,789	\$ 13,625
	WATERLOO	2.36%	\$ 9,965	\$ 75,910
	Total All Units	100.00%	\$ 422,162	\$ 3,215,932
DELAWARE	DELAWARE COUNTY	40.03%	\$ 306,288	\$ 2,158,257
	MUNCIE CITY	45.98%	\$ 351,815	\$ 2,479,063
	ALBANY	1.68%	\$ 12,817	\$ 90,318
	EATON	1.50%	\$ 11,452	\$ 80,700
	GASTON	0.61%	\$ 4,661	\$ 32,842
	SELMA	0.61%	\$ 4,635	\$ 32,659
	YORKTOWN	8.34%	\$ 63,821	\$ 449,713
	DALEVILLE	1.26%	\$ 9,665	\$ 68,105
	Total All Units	100.00%	\$ 765,153	\$ 5,391,656
DUBOIS	DUBOIS COUNTY	69.87%	\$ 305,785	\$ 2,236,366
	JASPER	18.83%	\$ 82,395	\$ 602,597
	HUNTINGBURG	6.85%	\$ 29,977	\$ 219,234
	BIRDSEYE	0.53%	\$ 2,324	\$ 16,998
	FERDINAND	2.95%	\$ 12,907	\$ 94,397
	HOLLAND	0.97%	\$ 4,263	\$ 31,177
	Total All Units	100.00%	\$ 437,651	\$ 3,200,768
ELKHART	ELKHART COUNTY	57.36%	\$ 889,169	\$ 6,381,962
	ELKHART CITY	22.44%	\$ 347,804	\$ 2,496,343
	GOSHEN CITY	13.55%	\$ 210,097	\$ 1,507,961
	NAPPANEE	2.82%	\$ 43,690	\$ 313,585
	BRISTOL	0.97%	\$ 14,979	\$ 107,510
	MIDDLEBURY	1.56%	\$ 24,178	\$ 173,537
	MILLERSBURG	0.42%	\$ 6,562	\$ 47,096
	WAKARUSA	0.88%	\$ 13,707	\$ 98,384
	Total All Units	100.00%	\$ 1,550,186	\$ 11,126,376
FAYETTE	FAYETTE COUNTY	76.30%	\$ 147,002	\$ 1,062,588
	CONNERSVILLE	23.70%	\$ 45,659	\$ 330,038
	Total All Units	100.00%	\$ 192,661	\$ 1,392,626
FLOYD	FLOYD COUNTY	53.90%	\$ 335,037	\$ 2,372,557
	NEW ALBANY CITY	40.07%	\$ 249,090	\$ 1,763,926
	GEORGETOWN	4.41%	\$ 27,438	\$ 194,300
	GREENVILLE	1.61%	\$ 10,005	\$ 70,853
	Total All Units	100.00%	\$ 621,570	\$ 4,401,635

County-Enacted Wheel Tax and Excise Surtax Estimates (2023 Data)

County	Unit	% Allocation	Min. Rate	Max Rate
FOUNTAIN	FOUNTAIN COUNTY	80.11%	\$ 124,911	\$ 920,008
	ATTICA	6.44%	\$ 10,038	\$ 73,931
	CITY OF COVINGTON	5.19%	\$ 8,100	\$ 59,657
	HILLSBORO	1.10%	\$ 1,712	\$ 12,613
	KINGMAN	1.20%	\$ 1,878	\$ 13,829
	MELLOTT	0.49%	\$ 756	\$ 5,570
	NEWTOWN	0.50%	\$ 785	\$ 5,778
	VEEDERSBURG	4.82%	\$ 7,508	\$ 55,300
	WALLACE	0.15%	\$ 235	\$ 1,733
	Total All Units	100.00%	\$ 155,922	\$ 1,148,420
FRANKLIN	FRANKLIN COUNTY	92.86%	\$ 210,165	\$ 1,543,646
	CEDAR GROVE	0.44%	\$ 990	\$ 7,272
	LAUREL	0.97%	\$ 2,188	\$ 16,072
	MOUNT CARMEL	0.18%	\$ 411	\$ 3,022
	OLDENBURG	1.10%	\$ 2,484	\$ 18,248
	BROOKVILLE	4.46%	\$ 10,097	\$ 74,164
	Total All Units	100.00%	\$ 226,337	\$ 1,662,424
FULTON	FULTON COUNTY	86.56%	\$ 166,023	\$ 1,228,571
	ROCHESTER	10.07%	\$ 19,314	\$ 142,923
	AKRON	1.72%	\$ 3,300	\$ 24,416
	FULTON	0.54%	\$ 1,042	\$ 7,713
	KEWANNA	1.10%	\$ 2,113	\$ 15,636
	Total All Units	100.00%	\$ 191,792	\$ 1,419,260
GIBSON	GIBSON COUNTY	78.45%	\$ 241,096	\$ 1,758,606
	PRINCETON	9.38%	\$ 28,820	\$ 210,216
	OAKLAND CITY	2.68%	\$ 8,240	\$ 60,102
	FORT BRANCH	3.31%	\$ 10,168	\$ 74,170
	FRANCISCO	0.72%	\$ 2,214	\$ 16,148
	HAUBSTADT	1.78%	\$ 5,468	\$ 39,887
	HAZELTON	0.44%	\$ 1,344	\$ 9,803
	MACKEY	0.14%	\$ 424	\$ 3,094
	OWENSVILLE	1.35%	\$ 4,161	\$ 30,354
	PATOKA	1.30%	\$ 3,992	\$ 29,120
	SOMERVILLE	0.45%	\$ 1,388	\$ 10,128
	Total All Units	100.00%	\$ 307,317	\$ 2,241,629

County-Enacted Wheel Tax and Excise Surtax Estimates (2023 Data)

County	Unit	% Allocation	Min. Rate	Max Rate
GRANT	GRANT COUNTY	47.78%	\$ 239,473	\$ 1,709,660
	MARION CITY	31.69%	\$ 158,820	\$ 1,133,860
	GAS CITY	6.81%	\$ 34,129	\$ 243,654
	FAIRMOUNT	3.32%	\$ 16,658	\$ 118,926
	FOWLERTON	0.36%	\$ 1,820	\$ 12,991
	JONESBORO	1.92%	\$ 9,607	\$ 68,584
	MATTHEWS	0.68%	\$ 3,392	\$ 24,215
	SWAYZEE	1.10%	\$ 5,504	\$ 39,291
	SWEETSER	1.29%	\$ 6,464	\$ 46,147
	UPLAND	4.13%	\$ 20,673	\$ 147,592
	VAN BUREN	0.92%	\$ 4,610	\$ 32,910
	Total All Units	100.00%	\$ 501,148	\$ 3,577,830
GREENE	GREENE COUNTY	83.67%	\$ 251,329	\$ 1,819,117
	LINTON	6.57%	\$ 19,723	\$ 142,754
	JASONVILLE	3.23%	\$ 9,696	\$ 70,177
	BLOOMFIELD	2.76%	\$ 8,291	\$ 60,013
	LYONS	0.93%	\$ 2,784	\$ 20,153
	NEWBERRY	0.47%	\$ 1,403	\$ 10,154
	SWITZ CITY	0.41%	\$ 1,236	\$ 8,949
	WORTHINGTON	1.96%	\$ 5,902	\$ 42,716
	Total All Units	100.00%	\$ 300,365	\$ 2,174,035
HAMILTON	HAMILTON COUNTY	14.31%	\$ 398,860	\$ 2,773,178
	CARMEL	27.41%	\$ 763,974	\$ 5,311,723
	NOBLESVILLE	18.03%	\$ 502,513	\$ 3,493,847
	ARCADIA	0.45%	\$ 12,498	\$ 86,898
	ATLANTA	0.23%	\$ 6,525	\$ 45,368
	CICERO	1.39%	\$ 38,678	\$ 268,916
	FISHERS	25.06%	\$ 698,371	\$ 4,855,601
	SHERIDAN	0.88%	\$ 24,490	\$ 170,275
	WESTFIELD	12.25%	\$ 341,360	\$ 2,373,392
	Total All Units	100.00%	\$ 2,787,270	\$ 19,379,200
HANCOCK	HANCOCK COUNTY	56.85%	\$ 401,589	\$ 2,867,334
	GREENFIELD	23.93%	\$ 169,056	\$ 1,207,054
	FORTVILLE	5.22%	\$ 36,889	\$ 263,388
	NEW PALESTINE	3.01%	\$ 21,273	\$ 151,888
	SHIRLEY	0.95%	\$ 6,696	\$ 47,808
	SPRING LAKE	0.26%	\$ 1,872	\$ 13,363
	WILKINSON	0.44%	\$ 3,135	\$ 22,382
	MCCORDSVILLE	9.33%	\$ 65,891	\$ 470,457
	Total All Units	100.00%	\$ 706,400	\$ 5,043,673

County-Enacted Wheel Tax and Excise Surtax Estimates (2023 Data)

County	Unit	% Allocation	Min. Rate	Max Rate
HARRISON	HARRISON COUNTY	93.57%	\$ 358,599	\$ 2,607,466
	CORYDON	3.26%	\$ 12,488	\$ 90,802
	CRANDALL	0.25%	\$ 955	\$ 6,945
	ELIZABETH	0.34%	\$ 1,311	\$ 9,531
	LACONIA	0.12%	\$ 453	\$ 3,297
	LANESVILLE	1.02%	\$ 3,912	\$ 28,447
	MAUCKPORT	0.20%	\$ 766	\$ 5,572
	NEW AMSTERDAM	0.12%	\$ 461	\$ 3,350
	NEW MIDDLETOWN	0.16%	\$ 613	\$ 4,457
	PALMYRA	0.96%	\$ 3,697	\$ 26,879
Total All Units		100.00%	\$ 383,255	\$ 2,786,745
HENDRICKS	HENDRICKS COUNTY	47.46%	\$ 659,894	\$ 4,651,371
	BROWNSBURG	14.43%	\$ 200,568	\$ 1,413,736
	PLAINFIELD	17.60%	\$ 244,717	\$ 1,724,925
	AMO	0.25%	\$ 3,510	\$ 24,738
	CLAYTON	0.48%	\$ 6,698	\$ 47,214
	COATESVILLE	0.33%	\$ 4,526	\$ 31,904
	DANVILLE	5.33%	\$ 74,130	\$ 522,517
	LIZTON	0.25%	\$ 3,501	\$ 24,681
	NORTH SALEM	0.27%	\$ 3,773	\$ 26,592
	PITTSBORO	1.93%	\$ 26,784	\$ 188,790
	STILESVILLE	0.18%	\$ 2,456	\$ 17,309
	AVON CLERK	11.49%	\$ 159,735	\$ 1,125,918
Total All Units		100.00%	\$ 1,390,291	\$ 9,799,693
HENRY	HENRY COUNTY	76.53%	\$ 307,458	\$ 2,220,147
	NEW CASTLE	15.31%	\$ 61,508	\$ 444,150
	BLOUNTSVILLE	0.16%	\$ 631	\$ 4,556
	CADIZ	0.17%	\$ 700	\$ 5,056
	DUNREITH	0.22%	\$ 879	\$ 6,347
	GREENSBORO	0.17%	\$ 672	\$ 4,853
	KENNARD	0.45%	\$ 1,793	\$ 12,946
	KNIGHTSTOWN	1.92%	\$ 7,695	\$ 55,562
	LEWISVILLE	0.40%	\$ 1,605	\$ 11,588
	MIDDLETOWN	2.02%	\$ 8,126	\$ 58,677
	MOORELAND	0.36%	\$ 1,432	\$ 10,343
	MOUNT SUMMIT	0.37%	\$ 1,506	\$ 10,875
	SPICELAND	1.10%	\$ 4,403	\$ 31,791
	SPRINGPORT	0.22%	\$ 896	\$ 6,468
	STRAUGHN	0.26%	\$ 1,048	\$ 7,570
	SULPHUR SPRINGS	0.35%	\$ 1,388	\$ 10,022
Total All Units		100.00%	\$ 401,739	\$ 2,900,952

County-Enacted Wheel Tax and Excise Surtax Estimates (2023 Data)

County	Unit	% Allocation	Min. Rate	Max Rate
HOWARD	HOWARD COUNTY	39.87%	\$ 261,666	\$ 1,845,428
	KOKOMO CITY	56.60%	\$ 371,517	\$ 2,620,168
	GREENTOWN	2.25%	\$ 14,743	\$ 103,978
	RUSSIAVILLE	1.28%	\$ 8,432	\$ 59,470
	Total All Units	100.00%	\$ 656,358	\$ 4,629,043
HUNTINGTON	HUNTINGTON COUNTY	74.57%	\$ 236,244	\$ 1,711,321
	HUNTINGTON	18.58%	\$ 58,851	\$ 426,305
	ANDREWS	1.43%	\$ 4,541	\$ 32,892
	MARKLE	1.50%	\$ 4,757	\$ 34,459
	MOUNT ETNA	0.23%	\$ 733	\$ 5,310
	ROANOKE	2.21%	\$ 7,007	\$ 50,757
	WARREN	1.48%	\$ 4,681	\$ 33,906
	Total All Units	100.00%	\$ 316,813	\$ 2,294,951
JACKSON	JACKSON COUNTY	75.18%	\$ 309,593	\$ 2,287,814
	SEYMOUR	19.55%	\$ 80,503	\$ 594,898
	BROWNSTOWN	2.74%	\$ 11,291	\$ 83,434
	CROTHERSVILLE	1.78%	\$ 7,349	\$ 54,305
	MEDORA	0.75%	\$ 3,085	\$ 22,796
	Total All Units	100.00%	\$ 411,820	\$ 3,043,247
JASPER	JASPER COUNTY	85.62%	\$ 281,563	\$ 2,060,537
	RENSSELAER	6.57%	\$ 21,603	\$ 158,097
	DEMOTTE	4.71%	\$ 15,501	\$ 113,443
	REMINGTON	2.09%	\$ 6,864	\$ 50,234
	WHEATFIELD	1.01%	\$ 3,317	\$ 24,274
	Total All Units	100.00%	\$ 328,849	\$ 2,406,584
JAY	JAY COUNTY	81.63%	\$ 150,326	\$ 1,134,268
	PORTLAND	10.36%	\$ 19,078	\$ 143,952
	DUNKIRK	3.59%	\$ 6,608	\$ 49,860
	BRYANT	0.49%	\$ 896	\$ 6,762
	PENNVILLE	1.33%	\$ 2,449	\$ 18,475
	REDKEY	2.20%	\$ 4,057	\$ 30,612
	SALAMONIA	0.41%	\$ 746	\$ 5,630
	Total All Units	100.00%	\$ 184,160	\$ 1,389,560
JEFFERSON	JEFFERSON COUNTY	78.41%	\$ 207,768	\$ 1,499,375
	MADISON	16.59%	\$ 43,968	\$ 317,297
	BROOKSBURG	0.16%	\$ 427	\$ 3,078
	DUPONT	0.66%	\$ 1,753	\$ 12,652
	HANOVER	4.17%	\$ 11,057	\$ 79,790
	Total All Units	100.00%	\$ 264,972	\$ 1,912,192
JENNINGS	JENNINGS COUNTY	89.51%	\$ 231,717	\$ 1,682,262
	NORTH VERNON	10.01%	\$ 25,909	\$ 188,100
	VERNON	0.48%	\$ 1,252	\$ 9,091
	Total All Units	100.00%	\$ 258,878	\$ 1,879,453

County-Enacted Wheel Tax and Excise Surtax Estimates (2023 Data)

County	Unit	% Allocation	Min. Rate	Max Rate
JOHNSON	JOHNSON COUNTY	39.00%	\$ 486,878	\$ 3,427,213
	FRANKLIN	13.60%	\$ 169,729	\$ 1,194,749
	GREENWOOD	32.18%	\$ 401,736	\$ 2,827,884
	BARGERSVILLE	4.92%	\$ 61,413	\$ 432,296
	EDINBURGH	2.66%	\$ 33,151	\$ 233,358
	NEW WHITELAND	2.94%	\$ 36,650	\$ 257,985
	PRINCES LAKE	1.04%	\$ 13,007	\$ 91,559
	TRAFALGAR	0.92%	\$ 11,469	\$ 80,733
	WHITELAND	2.75%	\$ 34,373	\$ 241,954
	Total All Units	100.00%	\$ 1,248,406	\$ 8,787,733
KNOX	KNOX COUNTY	74.12%	\$ 227,264	\$ 1,716,752
	VINCENNES	17.70%	\$ 54,286	\$ 410,077
	BICKNELL	3.94%	\$ 12,066	\$ 91,147
	BRUCEVILLE	0.63%	\$ 1,918	\$ 14,485
	DECKER	0.33%	\$ 1,003	\$ 7,575
	EDWARDSPORT	0.51%	\$ 1,554	\$ 11,735
	MONROE CITY	0.68%	\$ 2,097	\$ 15,840
	OAKTOWN	0.78%	\$ 2,402	\$ 18,143
	SANDBORN	0.57%	\$ 1,733	\$ 13,093
	WHEATLAND	0.75%	\$ 2,302	\$ 17,389
	Total All Units	100.00%	\$ 306,624	\$ 2,316,236
KOSCIUSKO	KOSCIUSKO COUNTY	70.43%	\$ 483,056	\$ 3,492,496
	WARSAW	14.87%	\$ 101,999	\$ 737,455
	BURKET	0.15%	\$ 1,029	\$ 7,440
	CLAYPOOL	0.38%	\$ 2,612	\$ 18,884
	ETNA GREEN	0.54%	\$ 3,721	\$ 26,900
	LEESBURG	0.54%	\$ 3,685	\$ 26,643
	MENTONE	0.88%	\$ 6,059	\$ 43,806
	MILFORD	1.60%	\$ 10,948	\$ 79,153
	NORTH WEBSTER	1.05%	\$ 7,181	\$ 51,921
	PIERCETON	0.98%	\$ 6,749	\$ 48,797
	SIDNEY	0.13%	\$ 917	\$ 6,631
	SILVER LAKE	0.84%	\$ 5,735	\$ 41,461
	SYRACUSE	2.93%	\$ 20,088	\$ 145,239
	WINONA LAKE	4.68%	\$ 32,071	\$ 231,871
	Total All Units	100.00%	\$ 685,850	\$ 4,958,698
LAGRANGE	LAGRANGE COUNTY	93.05%	\$ 255,258	\$ 1,884,215
	LAGRANGE	3.01%	\$ 8,253	\$ 60,922
	SHIPSHEWANA	1.30%	\$ 3,556	\$ 26,250
	TOPEKA	1.59%	\$ 4,375	\$ 32,292
	WOLCOTTVILLE	1.05%	\$ 2,870	\$ 21,186
	Total All Units	100.00%	\$ 274,312	\$ 2,024,865

County-Enacted Wheel Tax and Excise Surtax Estimates (2023 Data)

County	Unit	% Allocation	Min. Rate	Max Rate
LAKE	LAKE COUNTY	13.01%	\$ 409,524	\$ 2,863,967
	GARY CITY	14.92%	\$ 469,595	\$ 3,284,071
	HAMMOND	13.45%	\$ 423,305	\$ 2,960,346
	EAST CHICAGO	4.38%	\$ 137,709	\$ 963,057
	HOBART	5.90%	\$ 185,733	\$ 1,298,905
	CROWN POINT	6.42%	\$ 202,165	\$ 1,413,821
	WHITING	0.75%	\$ 23,521	\$ 164,495
	LAKE STATION	2.63%	\$ 82,709	\$ 578,418
	CEDAR LAKE	2.82%	\$ 88,810	\$ 621,086
	TOWN OF GRIFFITH	2.99%	\$ 94,168	\$ 658,554
	HIGHLAND	4.25%	\$ 133,628	\$ 934,517
	MUNSTER	4.45%	\$ 140,077	\$ 979,615
	MERRILLVILLE	7.13%	\$ 224,566	\$ 1,570,485
	DYER	2.98%	\$ 93,882	\$ 656,554
	LOWELL	2.06%	\$ 64,783	\$ 453,054
	NEW CHICAGO	0.43%	\$ 13,463	\$ 94,153
	ST. JOHN	4.39%	\$ 138,059	\$ 965,505
	SCHERERVILLE	5.39%	\$ 169,520	\$ 1,185,521
	SCHNEIDER	0.11%	\$ 3,309	\$ 23,141
	WINFIELD	1.55%	\$ 48,922	\$ 342,130
Total All Units		100.00%	\$ 3,147,448	\$ 22,011,395
LAPORTE	LAPORTE COUNTY	54.37%	\$ 484,634	\$ 3,463,462
	MICHIGAN CITY CITY	21.74%	\$ 193,745	\$ 1,384,608
	LAPORTE	15.08%	\$ 134,458	\$ 960,911
	KINGSBURY	0.15%	\$ 1,378	\$ 9,847
	KINGSFORD HEIGHTS	1.18%	\$ 10,486	\$ 74,937
	LACROSSE	0.45%	\$ 3,971	\$ 28,378
	LONG BEACH	1.11%	\$ 9,915	\$ 70,855
	MICHIANA SHORES	0.40%	\$ 3,591	\$ 25,663
	POTTAWATTAMIE PARK	0.20%	\$ 1,800	\$ 12,867
	TRAIL CREEK	1.45%	\$ 12,903	\$ 92,213
	WANATAH	0.80%	\$ 7,088	\$ 50,658
	WESTVILLE	3.08%	\$ 27,412	\$ 195,902
Total All Units		100.00%	\$ 891,382	\$ 6,370,302
LAWRENCE	LAWRENCE COUNTY	78.08%	\$ 323,310	\$ 2,327,618
	BEDFORD	15.59%	\$ 64,549	\$ 464,709
	MITCHELL	4.91%	\$ 20,318	\$ 146,272
	OOLITIC	1.42%	\$ 5,881	\$ 42,339
Total All Units		100.00%	\$ 414,058	\$ 2,980,938

County-Enacted Wheel Tax and Excise Surtax Estimates (2023 Data)

County	Unit	% Allocation	Min. Rate	Max Rate
MADISON	MADISON COUNTY	44.63%	\$ 447,603	\$ 3,183,653
	ANDERSON	34.13%	\$ 342,335	\$ 2,434,916
	ELWOOD	5.49%	\$ 55,041	\$ 391,491
	ALEXANDRIA	3.32%	\$ 33,347	\$ 237,185
	CHESTERFIELD	1.53%	\$ 15,328	\$ 109,022
	COUNTRY CLUB HTS	0.07%	\$ 655	\$ 4,659
	EDGEWOOD	1.35%	\$ 13,529	\$ 96,225
	FRANKTON	1.22%	\$ 12,235	\$ 87,021
	INGALLS	1.63%	\$ 16,336	\$ 116,196
	LAPEL	1.80%	\$ 18,092	\$ 128,685
	MARKLEVILLE	0.33%	\$ 3,335	\$ 23,717
	ORESTES	0.25%	\$ 2,506	\$ 17,822
	PENDLETON	3.49%	\$ 35,025	\$ 249,123
	RIVER FORREST	0.02%	\$ 159	\$ 1,134
	SUMMITVILLE	0.70%	\$ 7,066	\$ 50,259
	WOODLAWN HEIGHTS	0.04%	\$ 421	\$ 2,993
	Total All Units	100.00%	\$ 1,003,013	\$ 7,134,103
MARION	MARION COUNTY	56.28%	\$ 3,673,846	\$ 25,535,372
	LAWRENCE	4.84%	\$ 316,085	\$ 2,196,978
	BEECH GROVE	1.56%	\$ 101,683	\$ 706,755
	SOUTHPORT	0.23%	\$ 14,830	\$ 103,074
	SPEEDWAY	1.39%	\$ 90,970	\$ 632,297
	CLERMONT	0.18%	\$ 11,562	\$ 80,365
	CROWS NEST	0.00%	\$ 268	\$ 1,860
	CUMBERLAND	0.64%	\$ 41,693	\$ 289,793
	HEMECROFT	0.09%	\$ 5,793	\$ 40,266
	MERIDIAN HILLS	0.23%	\$ 14,757	\$ 102,570
	NORTH CROWS NEST	0.00%	\$ 176	\$ 1,221
	ROCKY RIPPLE	0.10%	\$ 6,698	\$ 46,554
	WARREN PARK	0.12%	\$ 8,058	\$ 56,008
	WILLIAMS CREEK	0.07%	\$ 4,536	\$ 31,531
	WYNNEDALE	0.03%	\$ 2,004	\$ 13,929
	SPRING HILL	0.01%	\$ 379	\$ 2,637
	INDIANAPOLIS CITY	34.23%	\$ 2,234,668	\$ 15,532,247
	Total All Units	100.00%	\$ 6,528,008	\$ 45,373,458
MARSHALL	MARSHALL COUNTY	80.96%	\$ 331,565	\$ 2,417,766
	PLYMOUTH	8.96%	\$ 36,700	\$ 267,615
	ARGOS	1.68%	\$ 6,865	\$ 50,060
	BOURBON	1.86%	\$ 7,619	\$ 55,555
	TOWN OF BREMEN	4.23%	\$ 17,322	\$ 126,309
	CULVER	1.73%	\$ 7,091	\$ 51,704
	LAPAZ	0.59%	\$ 2,400	\$ 17,499
	Total All Units	100.00%	\$ 409,561	\$ 2,986,509

County-Enacted Wheel Tax and Excise Surtax Estimates (2023 Data)

County	Unit	% Allocation	Min. Rate	Max Rate
MARTIN	MARTIN COUNTY	86.72%	\$ 84,330	\$ 615,115
	LOGOOTE	9.37%	\$ 9,113	\$ 66,473
	CRANE	0.74%	\$ 724	\$ 5,278
	SHOALS	3.17%	\$ 3,082	\$ 22,478
	Total All Units	100.00%	\$ 97,249	\$ 709,344
MIAMI	MIAMI COUNTY	84.20%	\$ 246,046	\$ 1,783,422
	PERU	12.09%	\$ 35,332	\$ 256,095
	AMBOY	0.47%	\$ 1,360	\$ 9,861
	BUNKER HILL	0.96%	\$ 2,808	\$ 20,352
	CONVERSE	1.44%	\$ 4,201	\$ 30,447
	DENVER	0.57%	\$ 1,679	\$ 12,171
	MACY	0.27%	\$ 803	\$ 5,821
	Total All Units	100.00%	\$ 292,229	\$ 2,118,169
MONROE	MONROE COUNTY	51.84%	\$ 415,362	\$ 2,921,725
	BLOOMINGTON CITY	43.69%	\$ 349,998	\$ 2,461,940
	ELLETTSVILLE	4.28%	\$ 34,267	\$ 241,041
	STINESVILLE	0.19%	\$ 1,550	\$ 10,903
	Total All Units	100.00%	\$ 801,177	\$ 5,635,610
MONTGOMERY	MONTGOMERY COUNTY	78.91%	\$ 263,351	\$ 1,915,225
	CRAWFORDSVILLE	14.89%	\$ 49,688	\$ 361,356
	ALAMO	0.19%	\$ 620	\$ 4,507
	DARLINGTON	0.79%	\$ 2,653	\$ 19,295
	LADOGA	1.16%	\$ 3,865	\$ 28,108
	LINDEN	0.77%	\$ 2,576	\$ 18,733
	NEW MARKET	0.60%	\$ 1,994	\$ 14,499
	WAVELAND	0.51%	\$ 1,698	\$ 12,352
	WAYNETOWN	1.03%	\$ 3,437	\$ 24,999
	WINGATE	0.30%	\$ 995	\$ 7,236
	NEW RICHMOND	0.46%	\$ 1,522	\$ 11,071
	NEW ROSS	0.41%	\$ 1,353	\$ 9,843
	Total All Units	100.00%	\$ 333,753	\$ 2,427,223
MORGAN	MORGAN COUNTY	69.89%	\$ 467,620	\$ 3,342,076
	MARTINSVILLE	13.82%	\$ 92,483	\$ 660,974
	MOORESVILLE	10.16%	\$ 67,959	\$ 485,703
	BETHANY	0.12%	\$ 798	\$ 5,702
	BROOKLYN	2.58%	\$ 17,271	\$ 123,433
	MORGANTOWN	1.12%	\$ 7,469	\$ 53,382
	PARAGON	0.63%	\$ 4,243	\$ 30,324
	MONROVIA CLERK	1.69%	\$ 11,279	\$ 80,613
	Total All Units	100.00%	\$ 669,122	\$ 4,782,207

County-Enacted Wheel Tax and Excise Surtax Estimates (2023 Data)

County	Unit	% Allocation	Min. Rate	Max Rate
NEWTON	NEWTON COUNTY	88.16%	\$ 126,006	\$ 919,784
	BROOK	2.16%	\$ 3,092	\$ 22,573
	GOODLAND	2.30%	\$ 3,283	\$ 23,966
	KENTLAND	3.94%	\$ 5,633	\$ 41,118
	MOROCCO	3.03%	\$ 4,325	\$ 31,574
	MOUNT AYR	0.41%	\$ 588	\$ 4,289
	Total All Units	100.00%	\$ 142,927	\$ 1,043,305
NOBLE	NOBLE COUNTY	80.79%	\$ 340,385	\$ 2,454,758
	KENDALLVILLE	8.64%	\$ 36,384	\$ 262,391
	LIGONIER	3.76%	\$ 15,852	\$ 114,320
	ALBION	2.34%	\$ 9,854	\$ 71,062
	AVILLA	2.25%	\$ 9,499	\$ 68,503
	CROMWELL	0.47%	\$ 1,996	\$ 14,394
	ROME CITY	1.75%	\$ 7,376	\$ 53,195
	Total All Units	100.00%	\$ 421,346	\$ 3,038,623
OHIO	OHIO COUNTY	85.93%	\$ 48,770	\$ 349,994
	RISING SUN	14.07%	\$ 7,988	\$ 57,324
	Total All Units	100.00%	\$ 56,758	\$ 407,318
ORANGE	ORANGE COUNTY	83.52%	\$ 154,069	\$ 1,130,903
	FRENCH LICK	3.82%	\$ 7,053	\$ 51,773
	ORLEANS	4.48%	\$ 8,267	\$ 60,681
	PAOLI	6.63%	\$ 12,237	\$ 89,819
	WEST BADEN SPRINGS	1.54%	\$ 2,848	\$ 20,908
	Total All Units	100.00%	\$ 184,474	\$ 1,354,084
OWEN	OWEN COUNTY	93.93%	\$ 194,794	\$ 1,405,681
	GOSPORT	1.53%	\$ 3,170	\$ 22,872
	SPENCER	4.54%	\$ 9,415	\$ 67,939
	Total All Units	100.00%	\$ 207,378	\$ 1,496,493
PARKE	PARKE COUNTY	89.29%	\$ 130,728	\$ 971,306
	BLOOMINGDALE	0.71%	\$ 1,044	\$ 7,759
	MARSHALL	0.58%	\$ 853	\$ 6,339
	MONTEZUMA	2.27%	\$ 3,329	\$ 24,733
	ROCKVILLE	5.02%	\$ 7,349	\$ 54,605
	ROSEDALE	1.36%	\$ 1,989	\$ 14,780
	MECCA	0.76%	\$ 1,110	\$ 8,248
	Total All Units	100.00%	\$ 146,403	\$ 1,087,770
PERRY	PERRY COUNTY	80.72%	\$ 142,727	\$ 1,022,680
	TELL CITY	14.69%	\$ 25,978	\$ 186,141
	CANNELTON	3.70%	\$ 6,541	\$ 46,871
	TROY	0.89%	\$ 1,576	\$ 11,296
	Total All Units	100.00%	\$ 176,823	\$ 1,266,988

County-Enacted Wheel Tax and Excise Surtax Estimates (2023 Data)

County	Unit	% Allocation	Min. Rate	Max Rate
PIKE	PIKE COUNTY	90.50%	\$ 114,032	\$ 833,693
	PETERSBURG	6.40%	\$ 8,058	\$ 58,914
	SPURGEON	0.56%	\$ 712	\$ 5,203
	WINSLOW	2.54%	\$ 3,198	\$ 23,378
	Total All Units	100.00%	\$ 125,999	\$ 921,187
PORTER	PORTER COUNTY	48.26%	\$ 626,242	\$ 4,427,929
	VALPARAISO	17.03%	\$ 220,952	\$ 1,562,273
	PORTAGE	17.94%	\$ 232,785	\$ 1,645,934
	CHESTERTON	7.31%	\$ 94,891	\$ 670,939
	BEVERLY SHORES	1.02%	\$ 13,222	\$ 93,487
	BURNS HARBOR	1.17%	\$ 15,186	\$ 107,373
	DUNE ACRES	0.29%	\$ 3,803	\$ 26,887
	HEBRON	1.77%	\$ 22,909	\$ 161,981
	KOUTS	1.02%	\$ 13,238	\$ 93,603
	OGDEN DUNES	0.71%	\$ 9,275	\$ 65,583
	PORTER	2.98%	\$ 38,713	\$ 273,726
	PINES	0.50%	\$ 6,462	\$ 45,692
	Total All Units	100.00%	\$ 1,297,679	\$ 9,175,409
POSEY	POSEY COUNTY	85.76%	\$ 216,252	\$ 1,585,412
	MOUNT VERNON	9.86%	\$ 24,855	\$ 182,220
	CYNTHIANA	1.03%	\$ 2,586	\$ 18,955
	GRIFFIN	0.32%	\$ 804	\$ 5,896
	NEW HARMONY	1.35%	\$ 3,398	\$ 24,911
	POSEYVILLE	1.69%	\$ 4,254	\$ 31,191
	Total All Units	100.00%	\$ 252,150	\$ 1,848,585
PULASKI	PULASKI COUNTY	90.91%	\$ 120,599	\$ 912,200
	FRANCESVILLE	2.00%	\$ 2,653	\$ 20,069
	MEDARYVILLE	1.45%	\$ 1,921	\$ 14,531
	MONTEREY	0.54%	\$ 722	\$ 5,463
	WINAMAC	5.10%	\$ 6,762	\$ 51,150
	Total All Units	100.00%	\$ 132,658	\$ 1,003,413
PUTNAM	PUTNAM COUNTY	83.65%	\$ 270,930	\$ 1,969,949
	GREENCASTLE	9.93%	\$ 32,174	\$ 233,942
	BAINBRIDGE	0.94%	\$ 3,055	\$ 22,214
	CLOVERDALE	2.95%	\$ 9,553	\$ 69,460
	ROACHDALE	1.05%	\$ 3,414	\$ 24,821
	RUSSELLVILLE	0.63%	\$ 2,037	\$ 14,808
	FILLMORE	0.83%	\$ 2,704	\$ 19,659
	Total All Units	100.00%	\$ 323,866	\$ 2,354,854

County-Enacted Wheel Tax and Excise Surtax Estimates (2023 Data)

County	Unit	% Allocation	Min. Rate	Max Rate
RANDOLPH	RANDOLPH COUNTY	81.83%	\$ 179,764	\$ 1,342,294
	WINCHESTER	6.64%	\$ 14,586	\$ 108,911
	UNION CITY	4.50%	\$ 9,882	\$ 73,789
	FARMLAND	1.56%	\$ 3,425	\$ 25,576
	LOSANTVILLE	0.40%	\$ 876	\$ 6,542
	LYNN	1.30%	\$ 2,865	\$ 21,396
	MODOC	0.31%	\$ 675	\$ 5,039
	PARKER CITY	1.80%	\$ 3,965	\$ 29,606
	RIDGEVILLE	1.23%	\$ 2,707	\$ 20,213
	SARATOGA	0.42%	\$ 924	\$ 6,899
Total All Units		100.00%	\$ 219,669	\$ 1,640,264
RIPLEY	RIPLEY COUNTY	81.49%	\$ 229,693	\$ 1,699,132
	BATESVILLE	8.94%	\$ 25,197	\$ 186,393
	MILAN	2.49%	\$ 7,018	\$ 51,913
	NAPOLEON	0.32%	\$ 909	\$ 6,722
	OSGOOD	2.19%	\$ 6,163	\$ 45,589
	SUNMAN	1.10%	\$ 3,113	\$ 23,026
	VERSAILLES	2.70%	\$ 7,602	\$ 56,236
	HOLTON	0.77%	\$ 2,162	\$ 15,990
Total All Units		100.00%	\$ 281,856	\$ 2,085,001
RUSH	RUSH COUNTY	86.78%	\$ 138,795	\$ 1,050,236
	RUSHVILLE	10.99%	\$ 17,571	\$ 132,954
	CARTHAGE	1.79%	\$ 2,864	\$ 21,670
	GLENWOOD	0.44%	\$ 706	\$ 5,340
Total All Units		100.00%	\$ 159,936	\$ 1,210,201
SAINT JOSEPH	SAINT JOSEPH COUNTY	48.03%	\$ 861,850	\$ 6,042,074
	SOUTH BEND CITY	33.23%	\$ 596,168	\$ 4,179,490
	MISHAWAKA CITY	15.28%	\$ 274,211	\$ 1,922,381
	INDIAN VILLAGE	0.06%	\$ 1,077	\$ 7,548
	LAKEVILLE	0.34%	\$ 6,116	\$ 42,877
	NEW CARLISLE	0.59%	\$ 10,623	\$ 74,476
	NORTH LIBERTY	0.55%	\$ 9,843	\$ 69,005
	OSCEOLA	0.88%	\$ 15,868	\$ 111,243
	ROSELAND	0.28%	\$ 4,991	\$ 34,990
	WALKERTON	0.76%	\$ 13,581	\$ 95,210
Total All Units		100.00%	\$ 1,794,329	\$ 12,579,294
SCOTT	SCOTT COUNTY	76.85%	\$ 158,412	\$ 1,131,729
	SCOTTSBURG	14.27%	\$ 29,422	\$ 210,195
	AUSTIN	8.87%	\$ 18,292	\$ 130,682
	Total All Units	100.00%	\$ 206,125	\$ 1,472,605

County-Enacted Wheel Tax and Excise Surtax Estimates (2023 Data)

County	Unit	% Allocation	Min. Rate	Max Rate
SHELBY	SHELBY COUNTY	80.27%	\$ 330,507	\$ 2,393,143
	SHELBYVILLE	17.30%	\$ 71,228	\$ 515,747
	MORRISTOWN	1.59%	\$ 6,536	\$ 47,327
	TOWN OF FAIRLAND	0.85%	\$ 3,491	\$ 25,277
	Total All Units	100.00%	\$ 411,761	\$ 2,981,494
SPENCER	SPENCER COUNTY	84.67%	\$ 178,517	\$ 1,322,343
	ROCKPORT	3.69%	\$ 7,776	\$ 57,603
	CHRISNEY	0.86%	\$ 1,809	\$ 13,401
	DALE	3.22%	\$ 6,792	\$ 50,311
	GENTRYVILLE	0.57%	\$ 1,191	\$ 8,825
	GRANDVIEW	1.63%	\$ 3,433	\$ 25,433
	SANTA CLAUS	4.47%	\$ 9,417	\$ 69,753
	TOWN OF RICHLAND	0.91%	\$ 1,914	\$ 14,175
	Total All Units	100.00%	\$ 210,849	\$ 1,561,844
STARKE	STARKE COUNTY	88.16%	\$ 202,640	\$ 1,463,739
	KNOX	6.74%	\$ 15,494	\$ 111,916
	HAMLET	1.65%	\$ 3,797	\$ 27,424
	NORTH JUDSON	3.45%	\$ 7,921	\$ 57,217
	Total All Units	100.00%	\$ 229,851	\$ 1,660,296
STEUBEN	STEUBEN COUNTY	80.35%	\$ 263,746	\$ 1,897,939
	ANGOLA	10.88%	\$ 35,724	\$ 257,073
	CLEAR LAKE	1.34%	\$ 4,386	\$ 31,565
	FREMONT	3.10%	\$ 10,165	\$ 73,147
	HAMILTON	2.79%	\$ 9,169	\$ 65,984
	HUDSON	1.05%	\$ 3,450	\$ 24,825
	ORLAND	0.49%	\$ 1,612	\$ 11,602
	Total All Units	100.00%	\$ 328,253	\$ 2,362,136
SULLIVAN	SULLIVAN COUNTY	83.96%	\$ 146,644	\$ 1,061,760
	SULLIVAN	6.93%	\$ 12,100	\$ 87,608
	CARLISLE	1.17%	\$ 2,046	\$ 14,814
	DUGGER	1.52%	\$ 2,662	\$ 19,275
	FARMERSBURG	2.05%	\$ 3,575	\$ 25,884
	HYMERA	1.48%	\$ 2,581	\$ 18,684
	MEROM	0.64%	\$ 1,118	\$ 8,095
	SHELBURN	2.25%	\$ 3,929	\$ 28,449
	Total All Units	100.00%	\$ 174,654	\$ 1,264,569
SWITZERLAND	SWITZERLAND COUNTY	93.26%	\$ 82,424	\$ 603,748
	PATRIOT	1.05%	\$ 927	\$ 6,791
	VEVAY	5.69%	\$ 5,026	\$ 36,817
	Total All Units	100.00%	\$ 88,378	\$ 647,355

County-Enacted Wheel Tax and Excise Surtax Estimates (2023 Data)

County	Unit	% Allocation	Min. Rate	Max Rate
TIPPECANOE	TIPPECANOE COUNTY	47.21%	\$ 534,548	\$ 3,784,932
	LAFAYETTE CITY	31.63%	\$ 358,138	\$ 2,535,840
	WEST LAFAYETTE	17.58%	\$ 199,046	\$ 1,409,371
	BATTLE GROUND	0.92%	\$ 10,445	\$ 73,954
	CLARKS HILL	0.32%	\$ 3,669	\$ 25,981
	DAYTON	0.67%	\$ 7,545	\$ 53,425
	SHADELAND	1.66%	\$ 18,847	\$ 133,449
	Total All Units	100.00%	\$ 1,132,238	\$ 8,016,953
TIPTON	TIPTON COUNTY	84.98%	\$ 127,399	\$ 944,801
	TIPTON	11.11%	\$ 16,660	\$ 123,554
	KEMPTON	0.88%	\$ 1,317	\$ 9,764
	SHARPSVILLE	1.30%	\$ 1,950	\$ 14,462
	WINDFALL CITY	1.72%	\$ 2,582	\$ 19,147
	Total All Units	100.00%	\$ 149,908	\$ 1,111,728
UNION	UNION COUNTY	88.61%	\$ 58,088	\$ 434,179
	LIBERTY	8.47%	\$ 5,554	\$ 41,511
	W. COLLEGE CORNER	2.92%	\$ 1,914	\$ 14,302
	Total All Units	100.00%	\$ 65,556	\$ 489,993
VANDERBURGH	VANDERBURGH COUNTY	40.42%	\$ 530,602	\$ 3,742,006
	EVANSVILLE	58.58%	\$ 769,060	\$ 5,423,703
	DARMSTADT	1.00%	\$ 13,102	\$ 92,401
	Total All Units	100.00%	\$ 1,312,765	\$ 9,258,110
VERMILLION	VERMILLION COUNTY	74.82%	\$ 105,792	\$ 762,878
	CLINTON	12.22%	\$ 17,279	\$ 124,599
	CAYUGA	3.07%	\$ 4,340	\$ 31,297
	DANA	1.62%	\$ 2,291	\$ 16,522
	FAIRVIEW PARK	4.14%	\$ 5,861	\$ 42,261
	NEWPORT	1.73%	\$ 2,449	\$ 17,660
	PERRYSVILLE	1.22%	\$ 1,719	\$ 12,394
	UNIVERSIAL	1.17%	\$ 1,661	\$ 11,978
	Total All Units	100.00%	\$ 141,392	\$ 1,019,590
VIGO	VIGO COUNTY	52.83%	\$ 379,217	\$ 2,680,877
	TERRE HAUTE	44.51%	\$ 319,486	\$ 2,258,604
	RILEY	0.19%	\$ 1,397	\$ 9,878
	SEELYVILLE	0.80%	\$ 5,771	\$ 40,796
	WEST TERRE HAUTE	1.67%	\$ 11,967	\$ 84,603
	Total All Units	100.00%	\$ 717,838	\$ 5,074,758
WABASH	WABASH COUNTY	77.66%	\$ 219,492	\$ 1,597,858
	WABASH	13.19%	\$ 37,291	\$ 271,469
	NORTH MANCHESTER	6.54%	\$ 18,480	\$ 134,528
	LA FONTAINE	1.23%	\$ 3,481	\$ 25,341
	LAGRO	0.71%	\$ 1,997	\$ 14,534
	ROANN	0.67%	\$ 1,905	\$ 13,870
	Total All Units	100.00%	\$ 282,645	\$ 2,057,600

County-Enacted Wheel Tax and Excise Surtax Estimates (2023 Data)

County	Unit	% Allocation	Min. Rate	Max Rate
WARREN	WARREN COUNTY	89.17%	\$ 82,183	\$ 619,664
	PINE VILLAGE	0.71%	\$ 653	\$ 4,923
	STATE LINE CITY	0.72%	\$ 668	\$ 5,035
	WEST LEBANON	2.67%	\$ 2,465	\$ 18,588
	WILLIAMSPORT	6.73%	\$ 6,199	\$ 46,743
	Total All Units	100.00%	\$ 92,168	\$ 694,953
WARRICK	WARRICK COUNTY	80.44%	\$ 453,453	\$ 3,244,577
	BOONVILLE	8.33%	\$ 46,936	\$ 335,840
	CHANDLER	4.71%	\$ 26,540	\$ 189,901
	ELBERFELD	0.90%	\$ 5,101	\$ 36,500
	LYNNVILLE	1.16%	\$ 6,529	\$ 46,717
	NEWBURGH	4.16%	\$ 23,446	\$ 167,766
	TENNYSON	0.31%	\$ 1,723	\$ 12,329
	Total All Units	100.00%	\$ 563,728	\$ 4,033,628
WASHINGTON	WASHINGTON COUNTY	87.45%	\$ 229,007	\$ 1,669,754
	SALEM	8.63%	\$ 22,588	\$ 164,693
	CAMPBELLSBURG	0.92%	\$ 2,420	\$ 17,646
	HARDINSBURG	0.16%	\$ 413	\$ 3,008
	LITTLE YORK	0.38%	\$ 987	\$ 7,198
	LIVONIA	0.25%	\$ 647	\$ 4,718
	NEW PEKIN	1.89%	\$ 4,945	\$ 36,053
	SALTILLO	0.33%	\$ 866	\$ 6,312
	Total All Units	100.00%	\$ 261,872	\$ 1,909,382
WAYNE	WAYNE COUNTY	48.23%	\$ 240,507	\$ 1,722,421
	RICHMOND CITY	40.32%	\$ 201,058	\$ 1,439,902
	BOSTON	0.15%	\$ 727	\$ 5,206
	CAMBRIDGE CITY	2.20%	\$ 10,994	\$ 78,738
	CENTERVILLE	3.35%	\$ 16,691	\$ 119,532
	DUBLIN	0.84%	\$ 4,182	\$ 29,953
	EAST GERMANTOWN	0.33%	\$ 1,622	\$ 11,613
	ECONOMY	0.20%	\$ 1,014	\$ 7,260
	FOUNTAIN CITY	0.84%	\$ 4,209	\$ 30,146
	GREENSFORK	0.39%	\$ 1,925	\$ 13,785
	HAGERSTOWN	1.97%	\$ 9,830	\$ 70,397
	MILTON	0.59%	\$ 2,948	\$ 21,114
	MOUNT AUBURN	0.15%	\$ 725	\$ 5,193
	SPRING GROVE	0.37%	\$ 1,852	\$ 13,266
	WHITEWATER	0.08%	\$ 405	\$ 2,904
	Total All Units	100.00%	\$ 498,690	\$ 3,571,430

County-Enacted Wheel Tax and Excise Surtax Estimates (2023 Data)

County	Unit	% Allocation	Min. Rate	Max Rate
WELLS	WELLS COUNTY	79.84%	\$ 209,672	\$ 1,551,186
	BLUFFTON	14.01%	\$ 36,796	\$ 272,221
	ZANESVILLE	0.95%	\$ 2,498	\$ 18,482
	OSSIAN	4.24%	\$ 11,147	\$ 82,466
	PONETO	0.30%	\$ 792	\$ 5,857
	UNIONDALE	0.44%	\$ 1,166	\$ 8,630
	VERA CRUZ	0.21%	\$ 544	\$ 4,023
	Total All Units	100.00%	\$ 262,615	\$ 1,942,865
WHITE	WHITE COUNTY	84.27%	\$ 209,806	\$ 1,565,713
	MONTICELLO	7.43%	\$ 18,488	\$ 137,968
	BROOKSTON	2.09%	\$ 5,208	\$ 38,868
	BURNETTSVILLE	0.85%	\$ 2,117	\$ 15,799
	CHALMERS	0.87%	\$ 2,159	\$ 16,114
	MONON	2.32%	\$ 5,777	\$ 43,113
	REYNOLDS	0.78%	\$ 1,951	\$ 14,562
	WOLCOTT	1.39%	\$ 3,451	\$ 25,751
	Total All Units	100.00%	\$ 248,958	\$ 1,857,888
WHITLEY	WHITLEY COUNTY	83.68%	\$ 275,681	\$ 2,005,359
	COLUMBIA CITY	11.57%	\$ 38,133	\$ 277,385
	CHURUBUSCO	2.10%	\$ 6,930	\$ 50,408
	LARWILL	0.40%	\$ 1,307	\$ 9,507
	SOUTH WHITLEY	2.25%	\$ 7,404	\$ 53,856
	Total All Units	100.00%	\$ 329,454	\$ 2,396,514
Total			\$ 52,206,154	\$ 371,979,649