

Municipal Wheel Tax and Excise Surtax (LOHUT)

The Table contained in this document represents both the municipal distribution of the county wheel tax and excise surtax and the municipal receipt of the municipal wheel tax and excise surtax for eligible municipalities.

Distribution

The county wheel tax and excise surtax is 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.

The Municipal Wheel Tax and Excise Surtax is distributed directly to the Municipality.

Municipal Eligibility

Any city or town that has a population greater than 5,000 persons are eligible to adopt the Municipal Wheel Tax and Excise Surtax. Municipalities with a population greater than 5,000 based on the Auditor of the State's data for each city and town for their motor vehicle highway account distribution are shown in this table.

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 minimum and maximum rates allowable by state statute are different for the county wheel tax and excise surtax and the municipal wheel tax and excise surtax. 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 & IC 6-3.5-10)

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

- Municipalities
 - Minimum of \$7.50
 - Maximum of \$25
- Counties
 - Minimum of \$7.50
 - Maximum of \$50

Wheel Tax (IC 6-3.5-5 & IC 6-3.5-11)

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

- Municipalities
 - Minimum of \$5
 - Maximum of \$40
- 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. The estimates provided in the table represent both the wheel tax and excise surtax as a single value described as LOHUT.

Municipal Wheel Tax and Excise Surtax (LOHUT) Estimates (2023 Data)

	Municipal Distribution of County LOHUT		Municipal LOHUT		Total LOHUT available to Municipality	
Municipality	Min Rate	Max Rate	Min Rate	Max Rate	Min Rate	Max Rate
ALEXANDRIA	\$ 33,347	\$ 237,185	\$ 36,451	\$ 128,884	\$ 69,798	\$ 366,069
ANDERSON	\$ 342,335	\$ 2,434,916	\$ 350,662	\$ 1,217,500	\$ 692,997	\$ 3,652,415
ANGOLA	\$ 35,724	\$ 257,073	\$ 58,327	\$ 205,354	\$ 94,051	\$ 462,427
AUBURN	\$ 57,278	\$ 436,328	\$ 107,333	\$ 373,663	\$ 164,611	\$ 809,991
AVON	\$ 159,735	\$ 1,125,918	\$ 166,935	\$ 579,915	\$ 326,670	\$ 1,705,833
BARGERSVILLE	\$ 61,413	\$ 432,296	\$ 79,179	\$ 279,444	\$ 140,592	\$ 711,740
BATESVILLE	\$ 25,197	\$ 186,393	\$ 58,054	\$ 204,792	\$ 83,251	\$ 391,185
BEDFORD	\$ 64,549	\$ 464,709	\$ 103,324	\$ 363,242	\$ 167,873	\$ 827,951
BEECH GROVE	\$ 101,683	\$ 706,755	\$ 92,095	\$ 318,690	\$ 193,778	\$ 1,025,445
BLOOMINGTON	\$ 349,998	\$ 2,461,940	\$ 296,172	\$ 1,019,897	\$ 646,170	\$ 3,481,837
BLUFFTON	\$ 36,796	\$ 272,221	\$ 77,956	\$ 277,926	\$ 114,751	\$ 550,147
BOONVILLE	\$ 46,936	\$ 335,840	\$ 47,577	\$ 167,520	\$ 94,513	\$ 503,360
BRAZIL	\$ 28,530	\$ 207,182	\$ 53,967	\$ 187,947	\$ 82,496	\$ 395,129
BROWNSBURG	\$ 200,568	\$ 1,413,736	\$ 211,732	\$ 733,237	\$ 412,300	\$ 2,146,973
CARMEL	\$ 763,974	\$ 5,311,723	\$ 868,077	\$ 2,970,225	\$ 1,632,052	\$ 8,281,948
CEDAR LAKE	\$ 88,810	\$ 621,086	\$ 114,744	\$ 399,399	\$ 203,554	\$ 1,020,485
CHARLESTOWN	\$ 54,095	\$ 383,126	\$ 71,127	\$ 247,314	\$ 125,222	\$ 630,440
CHESTERTON	\$ 94,891	\$ 670,939	\$ 99,125	\$ 344,732	\$ 194,016	\$ 1,015,671
CICERO	\$ 38,678	\$ 268,916	\$ 50,092	\$ 175,370	\$ 88,770	\$ 444,286
CLARKSVILLE	\$ 138,185	\$ 978,683	\$ 142,629	\$ 498,769	\$ 280,814	\$ 1,477,451
COLUMBIA CITY	\$ 38,133	\$ 277,385	\$ 70,168	\$ 246,391	\$ 108,301	\$ 523,775
COLUMBUS	\$ 316,410	\$ 2,243,061	\$ 358,137	\$ 1,242,892	\$ 674,546	\$ 3,485,952
CONNERSVILLE	\$ 45,659	\$ 330,038	\$ 92,649	\$ 323,991	\$ 138,307	\$ 654,029
CRAWFORDSVILLE	\$ 49,688	\$ 361,356	\$ 115,290	\$ 403,852	\$ 164,977	\$ 765,208
CROWN POINT	\$ 202,165	\$ 1,413,821	\$ 250,350	\$ 872,285	\$ 452,515	\$ 2,286,106
CUMBERLAND	\$ 41,693	\$ 289,793	\$ 36,193	\$ 124,926	\$ 77,887	\$ 414,718
DANVILLE	\$ 74,130	\$ 522,517	\$ 81,175	\$ 283,065	\$ 155,305	\$ 805,581
DECATUR	\$ 30,698	\$ 225,229	\$ 74,672	\$ 260,994	\$ 105,370	\$ 486,223
DYER	\$ 93,882	\$ 656,554	\$ 119,349	\$ 411,921	\$ 213,231	\$ 1,068,476
EAST CHICAGO	\$ 137,709	\$ 963,057	\$ 112,294	\$ 391,837	\$ 250,004	\$ 1,354,894
ELKHART	\$ 347,804	\$ 2,496,343	\$ 371,972	\$ 1,318,437	\$ 719,775	\$ 3,814,779
ELLETTSVILLE	\$ 34,267	\$ 241,041	\$ 45,952	\$ 160,367	\$ 80,219	\$ 401,408

Municipal Wheel Tax and Excise Surtax (LOHUT) Estimates (2023 Data)

	Municipal Distribution of County LOHUT		Municipal LOHUT		Total LOHUT available to Municipality	
Municipality	Min Rate	Max Rate	Min Rate	Max Rate	Min Rate	Max Rate
ELWOOD	\$ 55,041	\$ 391,491	\$ 60,050	\$ 222,383	\$ 115,091	\$ 613,874
EVANSVILLE	\$ 769,060	\$ 5,423,703	\$ 818,335	\$ 2,863,367	\$ 1,587,395	\$ 8,287,070
FISHERS	\$ 698,371	\$ 4,855,601	\$ 665,809	\$ 2,285,504	\$ 1,364,180	\$ 7,141,105
FRANKFORT	\$ 45,760	\$ 334,076	\$ 113,586	\$ 399,631	\$ 159,346	\$ 733,707
FRANKLIN	\$ 169,729	\$ 1,194,749	\$ 175,735	\$ 611,042	\$ 345,463	\$ 1,805,791
FT. WAYNE	\$ 1,628,609	\$ 11,408,045	\$ 1,794,968	\$ 6,208,921	\$ 3,423,578	\$ 17,616,966
GARRETT	\$ 25,337	\$ 193,015	\$ 49,014	\$ 171,004	\$ 74,352	\$ 364,020
GARY	\$ 469,595	\$ 3,284,071	\$ 307,225	\$ 1,071,075	\$ 776,820	\$ 4,355,146
GAS CITY	\$ 34,129	\$ 243,654	\$ 42,635	\$ 147,558	\$ 76,764	\$ 391,212
GOSHEN	\$ 210,097	\$ 1,507,961	\$ 221,216	\$ 782,238	\$ 431,313	\$ 2,290,199
GREENCASTLE	\$ 32,174	\$ 233,942	\$ 54,242	\$ 188,467	\$ 86,417	\$ 422,410
GREENFIELD	\$ 169,056	\$ 1,207,054	\$ 173,749	\$ 607,366	\$ 342,805	\$ 1,814,421
GREENSBURG	\$ 40,510	\$ 301,182	\$ 89,452	\$ 314,189	\$ 129,962	\$ 615,372
GREENWOOD	\$ 401,736	\$ 2,827,884	\$ 457,644	\$ 1,588,774	\$ 859,380	\$ 4,416,658
HAMMOND	\$ 423,305	\$ 2,960,346	\$ 405,844	\$ 1,410,924	\$ 829,149	\$ 4,371,270
HARTFORD CITY	\$ 21,223	\$ 154,574	\$ 47,108	\$ 165,460	\$ 68,330	\$ 320,034
HIGHLAND	\$ 133,628	\$ 934,517	\$ 175,552	\$ 608,645	\$ 309,180	\$ 1,543,162
HOBART	\$ 185,733	\$ 1,298,905	\$ 207,074	\$ 720,522	\$ 392,807	\$ 2,019,427
HUNTERTOWN	\$ 67,782	\$ 474,799	\$ 49,981	\$ 173,566	\$ 117,763	\$ 648,365
HUNTINGBURG	\$ 29,977	\$ 219,234	\$ 54,506	\$ 193,179	\$ 84,483	\$ 412,412
HUNTINGTON	\$ 58,851	\$ 426,305	\$ 116,313	\$ 407,756	\$ 175,164	\$ 834,061
INDIANAPOLIS	\$ 2,234,668	\$ 15,532,247	\$ 5,845,055	\$ 20,243,485	\$ 8,079,723	\$ 35,775,732
JASPER	\$ 82,395	\$ 602,597	\$ 145,147	\$ 516,782	\$ 227,542	\$ 1,119,379
JEFFERSONVILLE	\$ 316,747	\$ 2,243,334	\$ 340,423	\$ 1,197,193	\$ 657,170	\$ 3,440,528
KENDALLVILLE	\$ 36,384	\$ 262,391	\$ 69,434	\$ 242,009	\$ 105,818	\$ 504,400
KOKOMO	\$ 371,517	\$ 2,620,168	\$ 411,410	\$ 1,424,905	\$ 782,928	\$ 4,045,074
LAFAYETTE	\$ 358,138	\$ 2,535,840	\$ 459,140	\$ 1,595,822	\$ 817,278	\$ 4,131,663
LAKE STATION	\$ 82,709	\$ 578,418	\$ 75,834	\$ 263,792	\$ 158,543	\$ 842,209
LAPORTE	\$ 134,458	\$ 960,911	\$ 146,729	\$ 512,057	\$ 281,187	\$ 1,472,968
LAWRENCE	\$ 316,085	\$ 2,196,978	\$ 328,184	\$ 1,134,599	\$ 644,269	\$ 3,331,576
LAWRENCEBURG	\$ 34,805	\$ 247,967	\$ 36,640	\$ 131,360	\$ 71,445	\$ 379,327
LEBANON	\$ 106,145	\$ 758,484	\$ 124,844	\$ 440,324	\$ 230,989	\$ 1,198,808

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	Municipal Distribution of County LOHUT		Municipal LOHUT		Total LOHUT available to Municipality	
Municipality	Min Rate	Max Rate	Min Rate	Max Rate	Min Rate	Max Rate
LINTON	\$ 19,723	\$ 142,754	\$ 39,090	\$ 138,555	\$ 58,813	\$ 281,309
LOGANSPOUT	\$ 57,404	\$ 413,976	\$ 124,388	\$ 432,691	\$ 181,792	\$ 846,667
LOWELL	\$ 64,783	\$ 453,054	\$ 79,273	\$ 280,341	\$ 144,056	\$ 733,395
MADISON	\$ 43,968	\$ 317,297	\$ 84,273	\$ 296,043	\$ 128,240	\$ 613,339
MARION	\$ 158,820	\$ 1,133,860	\$ 171,815	\$ 600,337	\$ 330,635	\$ 1,734,197
MARTINSVILLE	\$ 92,483	\$ 660,974	\$ 89,256	\$ 312,726	\$ 181,739	\$ 973,700
MCCORDSVILLE	\$ 65,891	\$ 470,457	\$ 69,667	\$ 240,612	\$ 135,558	\$ 711,069
MERRILLVILLE	\$ 224,566	\$ 1,570,485	\$ 228,677	\$ 790,002	\$ 453,243	\$ 2,360,487
MICHIGAN CITY	\$ 193,745	\$ 1,384,608	\$ 183,688	\$ 638,783	\$ 377,433	\$ 2,023,391
MISHAWAKA	\$ 274,211	\$ 1,922,381	\$ 310,507	\$ 1,076,110	\$ 584,718	\$ 2,998,491
MONTICELLO	\$ 18,488	\$ 137,968	\$ 44,237	\$ 156,602	\$ 62,725	\$ 294,570
MOORESVILLE	\$ 67,959	\$ 485,703	\$ 81,237	\$ 285,734	\$ 149,196	\$ 771,437
MOUNT VERNON	\$ 24,855	\$ 182,220	\$ 53,027	\$ 186,557	\$ 77,882	\$ 368,778
MUNCIE	\$ 351,815	\$ 2,479,063	\$ 348,012	\$ 1,204,572	\$ 699,827	\$ 3,683,635
MUNSTER	\$ 140,077	\$ 979,615	\$ 155,807	\$ 534,384	\$ 295,883	\$ 1,513,999
NAPPANEE	\$ 43,690	\$ 313,585	\$ 49,218	\$ 179,738	\$ 92,908	\$ 493,323
NEW ALBANY	\$ 249,090	\$ 1,763,926	\$ 247,815	\$ 865,867	\$ 496,905	\$ 2,629,793
NEW CASTLE	\$ 61,508	\$ 444,150	\$ 118,399	\$ 410,879	\$ 179,907	\$ 855,029
NEW HAVEN	\$ 103,153	\$ 722,562	\$ 118,056	\$ 420,461	\$ 221,209	\$ 1,143,023
NEW WHITELAND	\$ 36,650	\$ 257,985	\$ 37,871	\$ 130,766	\$ 74,521	\$ 388,752
NOBLESVILLE	\$ 502,513	\$ 3,493,847	\$ 489,131	\$ 1,691,876	\$ 991,644	\$ 5,185,723
NORTH MANCHESTER	\$ 18,480	\$ 134,528	\$ 34,271	\$ 123,166	\$ 52,750	\$ 257,693
NORTH VERNON	\$ 25,909	\$ 188,100	\$ 52,148	\$ 185,621	\$ 78,057	\$ 373,721
PERU	\$ 35,332	\$ 256,095	\$ 82,884	\$ 288,251	\$ 118,215	\$ 544,346
PLAINFIELD	\$ 244,717	\$ 1,724,925	\$ 236,358	\$ 821,758	\$ 481,075	\$ 2,546,684
PLYMOUTH	\$ 36,700	\$ 267,615	\$ 72,860	\$ 256,632	\$ 109,560	\$ 524,247
PORTAGE	\$ 232,785	\$ 1,645,934	\$ 254,865	\$ 886,293	\$ 487,650	\$ 2,532,227
PORTER	\$ 38,713	\$ 273,726	\$ 43,226	\$ 153,798	\$ 81,939	\$ 427,525
PORTLAND	\$ 19,078	\$ 143,952	\$ 52,424	\$ 204,192	\$ 71,502	\$ 348,144
PRINCETON	\$ 28,820	\$ 210,216	\$ 57,659	\$ 200,581	\$ 86,479	\$ 410,798
RENSSELAER	\$ 21,603	\$ 158,097	\$ 44,702	\$ 159,804	\$ 66,305	\$ 317,901
RICHMOND	\$ 201,058	\$ 1,439,902	\$ 218,587	\$ 763,267	\$ 419,645	\$ 2,203,168

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Municipality	Min Rate	Max Rate	Min Rate	Max Rate	Min Rate	Max Rate
ROCHESTER	\$ 19,314	\$ 142,923	\$ 49,738	\$ 177,530	\$ 69,051	\$ 320,453
RUSHVILLE	\$ 17,571	\$ 132,954	\$ 45,240	\$ 162,925	\$ 62,811	\$ 295,879
SALEM	\$ 22,588	\$ 164,693	\$ 46,785	\$ 163,998	\$ 69,373	\$ 328,691
SCHERERVILLE	\$ 169,520	\$ 1,185,521	\$ 209,413	\$ 726,811	\$ 378,933	\$ 1,912,332
SCOTTSBURG	\$ 29,422	\$ 210,195	\$ 42,686	\$ 149,214	\$ 72,108	\$ 359,409
SELLERSBURG	\$ 58,295	\$ 412,872	\$ 75,381	\$ 264,556	\$ 133,676	\$ 677,428
SEYMOUR	\$ 80,503	\$ 594,898	\$ 157,341	\$ 563,961	\$ 237,844	\$ 1,158,859
SHELBYVILLE	\$ 71,228	\$ 515,747	\$ 141,499	\$ 492,647	\$ 212,727	\$ 1,008,394
SOUTH BEND	\$ 596,168	\$ 4,179,490	\$ 607,723	\$ 2,096,851	\$ 1,203,892	\$ 6,276,340
SPEEDWAY	\$ 90,970	\$ 632,297	\$ 87,154	\$ 299,361	\$ 178,124	\$ 931,659
ST. JOHN	\$ 138,059	\$ 965,505	\$ 157,934	\$ 547,084	\$ 295,993	\$ 1,512,588
TELL CITY	\$ 25,978	\$ 186,141	\$ 59,927	\$ 209,462	\$ 85,905	\$ 395,603
TERRE HAUTE	\$ 319,486	\$ 2,258,604	\$ 323,522	\$ 1,132,345	\$ 643,008	\$ 3,390,948
TIPTON	\$ 16,660	\$ 123,554	\$ 41,511	\$ 150,273	\$ 58,171	\$ 273,827
GRIFFITH	\$ 94,168	\$ 658,554	\$ 110,668	\$ 387,513	\$ 204,835	\$ 1,046,067
VALPARAISO	\$ 220,952	\$ 1,562,273	\$ 206,533	\$ 718,648	\$ 427,485	\$ 2,280,921
VINCENNES	\$ 54,286	\$ 410,077	\$ 113,042	\$ 402,270	\$ 167,328	\$ 812,346
WABASH	\$ 37,291	\$ 271,469	\$ 82,469	\$ 291,889	\$ 119,759	\$ 563,358
WARSAW	\$ 101,999	\$ 737,455	\$ 118,358	\$ 415,390	\$ 220,357	\$ 1,152,845
WASHINGTON	\$ 40,178	\$ 303,508	\$ 83,952	\$ 295,922	\$ 124,130	\$ 599,430
WEST LAFAYETTE	\$ 199,046	\$ 1,409,371	\$ 128,736	\$ 441,779	\$ 327,782	\$ 1,851,150
WESTFIELD	\$ 341,360	\$ 2,373,392	\$ 355,633	\$ 1,231,405	\$ 696,993	\$ 3,604,797
WESTVILLE	\$ 27,412	\$ 195,902	\$ 18,660	\$ 66,210	\$ 46,072	\$ 262,112
WHITESTOWN	\$ 69,521	\$ 496,782	\$ 69,994	\$ 243,736	\$ 139,515	\$ 740,518
WINFIELD	\$ 48,922	\$ 342,130	\$ 52,937	\$ 184,757	\$ 101,859	\$ 526,887
WINONA LAKE	\$ 32,071	\$ 231,871	\$ 29,862	\$ 105,980	\$ 61,933	\$ 337,851
YORKTOWN	\$ 63,821	\$ 449,713	\$ 93,113	\$ 307,296	\$ 156,934	\$ 757,009
ZIONSVILLE	\$ 179,763	\$ 1,284,540	\$ 233,583	\$ 812,490	\$ 413,346	\$ 2,097,030
Totals	\$ 20,743,849	\$ 146,247,595	\$ 26,893,455	\$ 93,537,972	\$ 47,637,304	\$ 239,785,567