



**AN ORDINANCE OF THE COUNTY COUNCIL OF THE COUNTY OF JEFFERSON, INDIANA IMPOSING A COUNTY MOTOR VEHICLE EXCISE SURTAX AND COUNTY WHEEL TAX**

WHEREAS, Ind. Code Sec. 6-3.5-4 et seq. (the "Excise Tax Act") authorizes the fiscal body of any county within the State of Indiana to impose, by ordinance, an annual county vehicle excise tax (the "Excise Surtax") on each vehicle that is subject to the vehicle excise tax under Ind. Code Sec. 6-6-5 and that is registered in the eligible county. The eligible county may impose the surtax at a rate of not less than two percent (2%) nor more than ten percent (10%); or at a specific amount of at least Seven Dollars and Fifty Cents (\$7 .50) and not more than Twenty-Five Dollars (\$25.00) annually on certain vehicles registered in the county; and

WHEREAS, Ind. Code Sec. 6-3.5-5 et seq. (the "Wheel Tax Act") authorizes the fiscal body of any county within the State of Indiana to impose, by ordinance, an annual county wheel tax (the "Wheel Tax") at a rate of not less than Five Dollars (\$5.00) and not more than Forty Dollars (\$40.00) on certain classifications of vehicles not exempted from the Wheel Tax and registered in the County; and

WHEREAS, the Excise Tax Act and the Wheel Tax Act (collectively, the "Act") each require that the Excise Surtax and the Wheel Tax be imposed concurrently; and

WHEREAS, the County of Jefferson, Indiana, maintains an extensive network of roads and streets and has experienced insufficient revenue necessary to support the safe, all-weather operation, and timely repair, reconstruction, and maintenance of the road and street system within the County; and HEA 1461 signed by Governor Braun establishes a new road funding formula that directly benefits counties who have adopted the Act and strongly encourages counties to share in the cost burden of its road network.

WHEREAS, the County Council of Jefferson County does deem it necessary to now impose the Excise Surtax and Wheel Tax in order to generate revenue to support the safe, all-weather operation, and timely repair, reconstruction, and maintenance of the road and street system within the County.

NOW, THEREFORE, BE IT AND IT IS HEREBY ORDAINED by the County Council of the County of Jefferson, Indiana, as follows:

**Section 1.** Addition of New Chapter. Title 9 shall be amended to add the new Chapter 22, entitled "Roads and Streets Motor Vehicle Excise and Wheel Taxes" which shall read as follows:

**Sec. 9-22-1** County Motor Vehicle Excise Tax ("Surtax").

(1) Creation of fund. There is hereby created a County Surtax

Fund, which shall be a non-reverting fund. Revenues received from the Bureau of Motor Vehicles from taxes imposed under this section shall be deposited into the fund.

(2) Tax rates. Effective January 1, 2026, and in accordance with IC 6-3.5-10-2, the surtax shall be imposed at the rate of seven dollars and fifty cents (\$ 7.50) for the following:

- a. Passenger motor vehicles;
- b. Motorcycles;
- c. Motor driven cycles;
- d. Collector vehicles;
- e. Except for a trailer described in I.C. 6-6-5-3.5, trailer vehicles with a declared gross weight of 9,000 pounds or less;
- f. Trucks with a declared gross weight of 11,000 pounds or less;
- g. Mini trucks; or
- h. Military vehicles.

(3) Vehicle definitions. The definitions set forth in the Act shall apply to this section.

(4) Uses of fund. Funds in the county surtax fund may be used for one or more of the following purposes:

- a. To construct, reconstruct, repair, or maintain streets and roads under the county's jurisdiction;
- b. For the county's contribution to obtain a grant from the local road and bridge matching grant fund pursuant to IC 8-23-30 or any other allowable uses under the code.

(5) Accounting of fund. On or before October 1 of each year, the Treasurer shall provide the County Council an estimate of the surtax revenues to be received by the county under this section during the next calendar year. The county shall include the estimated surtax revenues in the county's budget estimate for the calendar year.

**Sec. 9-22-2 County Motor Vehicle Wheel Tax ("County Wheel Tax").**

(1) Creation of fund. There is hereby created a County Wheel Tax Fund, which shall be a non-reverting fund. Revenues received from the Department of Motor Vehicles from taxes imposed under this section shall be deposited into the fund.

(2) Tax rates. Effective January 1, 2026, and in accordance with IC 6-3.5-11-2, the county wheel tax shall be imposed at the rate of five dollars (\$ 5.00) for the following non-exempt vehicles:

- a. Buses;
- b. Recreational vehicles;
- c. Semitrailers;
- d. Trailers with a gross weight above 9,000 pounds; or
- e. Trucks and tractors with a gross weight above 11,000 pounds.

(3) Vehicle definitions. The definitions set forth in the Act shall apply to this section.

(4) Uses of fund. Funds in the county surtax fund may be used for one or more of the following purposes:

- a. To construct, reconstruct, repair, or maintain streets and roads under the county's jurisdiction;
- b. For the county's contribution to obtain a grant from the local road and bridge matching grant fund pursuant to IC 8-23-30 or any other allowable uses under the code.

(5) Accounting of fund. On or before October 1 of each year, the Treasurer shall provide the County Council an estimate of the surtax revenues to be received by the county under this section during the next calendar year. The county shall include the estimated surtax revenues in the county's budget estimate for the calendar year.

**Section 9-22-3.** Repeal and modification. This Ordinance may be repealed and the rates set forth herein may be decreased or increased only in accordance with the Act.

**Section 9-22-4.** Publication. The Treasurer is hereby directed to file a copy of this ordinance with the Bureau of Motor Vehicles (BMV) and the Indiana Department of Revenue (DOR) as required by the Act.

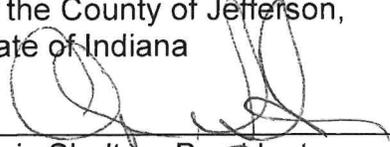
**Section 9-22-5.** Conflicting Ordinances. Any ordinance or provision of any ordinance of the County of Jefferson in conflict with the provisions of this Ordinance is hereby repealed.

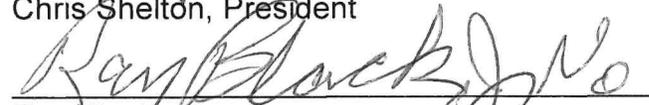
**Section 9-22-6.** Severability. The invalidity of any section, clause, sentence or provision of this Ordinance shall not affect the validity of any other part of this Ordinance which can be given effect without such invalid part or parts.

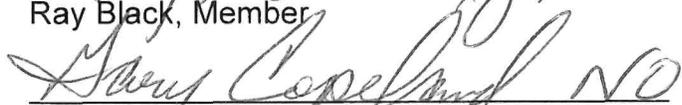
**Section 9-22-7.** Effective Date. This Ordinance shall be in full force and effect after its passage and publication as required by law.

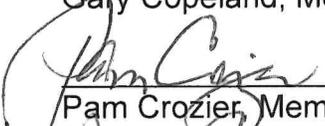
ALL OF WHICH IS ORDAINED THIS 28 day of August, 2025, by the following vote:

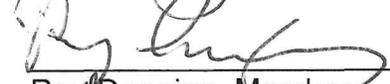
The County Council  
Of the County of Jefferson,  
State of Indiana

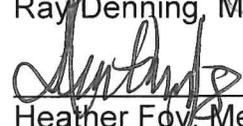
  
Chris Shelton, President

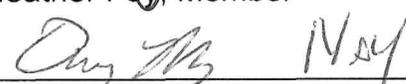
  
Ray Black, Member

  
Gary Copeland, Member

  
Pam Crozier, Member

  
Ray Denning, Member

  
Heather Foy, Member

  
Dwayne May, Member

Attest:

  
Heather Huff, Auditor