

State Comptroller Local Government Division Top Distributions & Transfers

Tax Collection	Brief Description	Code	Unit of Government	Distribution Cycle & Date(s)
ABC Gallonage	Excise tax collected on the sale of beer, liquor, wine, malt, and hard cider, and tobacco.	IC 7.1-4-7	Cities and Towns	Quarterly (on or before) January 10, April 10, July 10 & October 10
Admissions Tax (Supplemental Wagering)	Supplemental wagering tax on the wagering occurring each day at a riverboat.	IC 4-33-12 & 4-33-13-5(f)	From Casinos to Counties, Cities and Towns, CVB, State Fair Commission, Mental Health Div. and State General Fund	<ul style="list-style-type: none"> Quarterly & Annual Component: January, April, July & October <u>Annual</u> Supplemental Distribution in July to make up the guaranteed annual distribution amount based on 2002 revenues
Cigarette Tax	Taxes, registration fees, fines, or penalties collected on the sale of cigarettes.	IC 6-7-1-30.1	Cities and Towns	Semiannually (on or before) June 1 & December 1
Community Support Fee	“Racino” licensees pay into annual historic hotel district community support fee.	IC 4-35-8.3	Counties, Cities and Towns in French Lick, West Baden Springs areas	Annually – Before December 1
Commercial Vehicle Excise Tax (CVET)	CVET imposed on trucks or tractors above 11,000lbs, trailers above 9,000lbs, & semitrailers.	IC 6-6-5.5	Counties who distribute to Cities and Town	Semiannually (on or before) May 1 & December 1
County Highway Engineer	\$40,000 Grant-in-aid subsidy to each county that employes a full-time certified highway engineer.	IC 8-17-5-10	Counties	Annually (April): Counties that certify a newly employed certified highway engineer after the initial distribution will receive the money in the month following certification.
Covered Bridge	\$1,850 distribution to a county for each covered bridge located on the county’s road system. The money can only be used for maintenance of the covered bridges in the county.	IC 8-14-1-10	Counties	Before September 1
Excise Tax Replacement Credit	Credit to partially replace reduction in vehicle excise tax received by vehicle owners.	IC 6-6-5-9.5	Counties	Comptroller receives report from BMV before the end of the month
Financial Institutions Tax	Franchise tax for transacting business as a financial institution in Indiana.	IC 6-5.5-8-2	Counties who then distribute to Cities and Town	Semiannually (on or before) June 1 & December 1
Food & Beverage Tax	Tax imposed on food & beverages sold by retail merchants.	IC 6-9	Counties, Cities and Towns as adopted	Code varies – generally distributed on the 1 st of the month
Innkeeper’s Tax	Tax imposed on the rental of rooms and accommodations for a period of less than 30 days.	IC 6-9	Counties, Cities and Towns as adopted	Monthly, generally the first of the month

Local Income Tax (LIT)	LIT distributions are based on rates adopted by each local income tax council and the amounts certified by the State.	IC 6-3.6-9	Counties who then distribute to Cities and Towns	<ul style="list-style-type: none"> The first of each month <i>Annual</i> Supplemental Distribution after May 16 and before June 1 – applies to those counties with an excess trust balance per IC 6-3.6-9-15
Local Road & Street Fund	Based on BMV report that provides total revenue received from gas & special fuel taxes and calc of amount to be transferred from motor fuel taxes, motor carrier sur/tax, primary highway-motor vehicle, & local road-motor vehicles funds.	IC 8-14-2-4	Counties, Cities and Towns	Monthly
Motor Vehicle Highway (MVH)	Based on BMV report that provides revenue received in MVH account from registration fees, licenses, driver’s license fees, gas taxes, auto transfer fees, etc.	IC 8-14-1-3	Counties, Cities and Towns	Monthly
Riverboat Revenue Sharing	The first \$33 million of tax revenue deposited in the state gaming fund is distributed before August 15 to counties that do not have riverboats.	IC 4-33-13-5 (d)	Counties who then distribute to Cities and Towns	Annually distributed by August 15. However, if revenue does not reach \$33m by August 15, amount available is distributed monthly until \$33m is met.
State User Fee Fund Transfers	Comptroller transfer fees collected by units to various state funds per 33-37-7-2/IC 33-37-7-8(d)	IC 33-37-7-9 & IC 5-2-6.8	State Fund Transfers	Semiannually (on or before) June 30 & December 31
Wagering Tax	Collected at riverboats and racetracks. After \$33m in revenue sharing is distributed, remaining revenue is split between cities & counties that have riverboats or racetracks, and the state general fund.	4-33-13-5	Counties, Cities and Towns	On or before the 15 th day of the month based on revenue received during the preceding month

State Comptroller’s Local Government Division:

- Email: LocalGovernment@comptroller.in.gov
- Phone: 317-233-1712