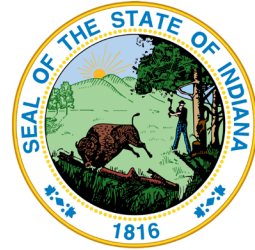


Elise M. Nieshalla, Indiana State Comptroller

Indiana Statehouse, Room 240
200 W. Washington Street
Indianapolis, IN 46204

www.in.gov/comptroller
(317) 232-3300



MEMORANDUM

To: County Officials
From: Accounting and Reporting Division, Office of Indiana State Comptroller
Date: June 25, 2026
Re: Lane Mileage Direct Distribution – Senate Enrolled Act 179

During the 2026 legislative session, the General Assembly passed Senate Enrolled Act 179 (also referencing House Enrolled Act 1461 from the 2025 Session) establishing Lane Mileage Direct Distributions (LMDD) for eligible counties, cities and towns.

Under Indiana Code §8-23-30-2(k), eligible units will receive LMDD payments annually beginning on **June 30, 2026**. Local units do not apply for the LMDD. To be eligible for distribution, counties, cities or towns must:

- 1) Have adopted a wheel and vehicle excise tax by **May 1, 2026**, and provided the ordinance to the BMV by that date
- 2) File a county-approved transportation asset management plan with BMV and Purdue's Local Technical Assistance Program

For future annual distributions, units newly adopting the Wheel and Vehicle Excise Tax must do so by September 1.

Distributions are based on lane miles reported by units to INDOT. Each eligible unit receives a proportional share calculated as its total lane miles divided by the total lane miles of all eligible units. Distribution amounts will vary annually based on the number of eligible units and lane miles reported.

For the current year, **\$32,616,117.56** was distributed to 104 eligible units. The total LMDD amount will vary each year based on available funds remaining after INDOT awards qualifying Community Crossings Matching Grants (Local Road and Street grants under Indiana Code § 8-23-30-2 (a) through (h)). A unit does not need to receive a Community Crossings Matching Grant to be eligible for LMDD.

Contacts:

- Lane mileage calculations or county transportation asset management plans: Jennifer Sharkey, jsharke@purdue.edu
- Community Crossing Matching Grant funds: Kathy Eaton-McKalip, kaeaton-mckalip@indot.in.gov
- Vehicle and wheel excise tax filing requirements: Tamytha Cooper, tcooper@bmvi.in.gov