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MEMORANDUM

TO: County Auditors and Treasurers

FROM: Fred Van Dorp, Accounting and Reporting Director

DATE: May 15, 2025

SUBJECT: Supplemental Local Income Tax Distribution

The Indiana State Comptroller's Office has processed the 2025 Supplemental Local Income Tax (LIT) distribution ([IC 6-3.6-9-15](#)) to be deposited in your designated bank account within the next few days. Before June 1, the County Auditor shall distribute the supplemental distribution to each taxing unit. The Comptroller's Office provides this memo for additional information related to the Supplemental LIT calculation and distribution procedures.

Annually, the State Budget Agency (SBA) will identify which counties are eligible for the Supplemental LIT distribution. If SBA determines the balance in a county trust account exceeds 15% of the certified distributions to be made to the county in the determination year, then the county will receive a distribution from the county's trust account. Information related to each county's determination for the current year can be found [here](#).

Once SBA identifies the eligible counties and calculates their supplemental amounts, the Department of Local Government Finance (DLGF) will calculate the taxing unit level distribution amounts for the county. Counties will use the DLGF report to determine how to distribute the money sent by the Comptroller to each taxing unit. To view county-specific information, visit the DLGF site [here](#).

As a reminder, the annual Supplemental LIT is separate from the 2025 LIT distribution that counties receive each month. In June, counties will receive the next portion of their 2025 LIT distribution.

We are at your service to answer questions at localgovernment@comptroller.in.gov.