

**THE COUNTY COUNCIL OF WABASH COUNTY, INDIANA**

**ORDINANCE NO. 2025-85-08**

**AN ORDINANCE ENACTING THE COUNTY WHEEL TAX  
AND COUNTY VEHICLE EXCISE TAX ON MOTOR VEHICLES  
AND ESTABLISHING THE WABASH COUNTY WHEEL TAX FUND  
AND THE WABASH COUNTY SURTAX FUND**

WHEREAS, in 2025, the Indiana General Assembly, through House Bill 1461, amended I.C. 8-23-30-2 to require local units to adopt a Wheel Tax under I.C. 6-3.5-5 *et seq.* in order to be eligible for a distribution from the local road and bridge matching grant fund for eligible projects to repair local roads and bridges.

WHEREAS, I.C. 6-3.5-5 *et seq.*, as amended, authorizes the Wabash County Council, as the adopting entity, to impose by ordinance a County Wheel Tax of not less than Five Dollars (\$5.00) or not more than Eighty Dollars (\$80.00) on each classification of motor vehicles registered in the County and not subject to the County Vehicle Excise Tax;

WHEREAS, I.C. 6-3.5-4 *et seq.*, as amended, authorizes the Wabash County Council, as the adopting entity, to impose by ordinance a County Vehicle Excise Tax at a rate not less than Two Percent (2.00%) and not more than Twenty Percent (20.00%) or a specific amount of at least Seven Dollars and Fifty Cents (\$7.50) and not more than Fifty Dollars (\$50.00) on each vehicle that is subject to the vehicle excise tax under I.C. 6-6-5 *et. seq.*;

WHEREAS, I.C. 6-3.5-5-2(b) and I.C. 6-3.5-4-2(e) requires the County Wheel Tax and the County Vehicle Excise Tax to be imposed concurrently;

WHEREAS, the Wabash County Council desires that Wabash County continue to receive a distribution from the local road and bridge matching grant fund for eligible projects to repair local roads and bridges; and

WHEREAS, the Wabash County Council deems it necessary to now impose a County Wheel Tax and a County Vehicle Excise Tax so that it may generate revenue to support the operation and continued maintenance of roads and bridges within the County.

NOW, THEREFORE, BE IT ORDERED, ESTABLISHED, AND ORDAINED by the Wabash County Council as follows:

1. Effective January 1, 2026, the following classes of vehicles, registered in the County, shall be subject to the County Wheel Tax, as set forth below, in accordance with the provision of the

County Wheel Tax Act, I.C. 6-3.5-5 *et seq.*, as amended. The County Wheel Tax shall be paid to the Indiana Bureau of Motor Vehicles each year with the registration of each such motor vehicle. The County Treasurer shall deposit revenue received from the County Wheel Tax into a fund to be known as the “Wabash County Wheel Tax Fund” and shall distribute the Wabash County Wheel Tax Fund in accordance with the County Wheel Tax Act.

a. Buses	\$5.00
b. Recreational Vehicles	\$5.00
c. Semitrailers	\$5.00
d. Trailers, gross weight more than 9,000 lbs.	\$5.00
e. Trucks, gross weight more than 11,000 lbs.	\$5.00
f. Tractors, gross weight more than 11,000 lbs.	\$5.00

2. Pursuant to the Wheel Tax Act, a vehicle is exempt from the County Wheel Tax if it is:
  - a. Owned by the State of Indiana (“State”) or a State agency or a political subdivision of the State;
  - b. Subject to the County Vehicle Excise Tax;
  - c. A bus owned and operated by a religious or nonprofit youth organization and used to haul persons to religious services or for the benefit of their members;
  - d. A school bus; and
  - e. A motor vehicle that is funeral equipment and that is used in the operation of funeral services.
3. Effective January 1, 2026, the following vehicles, registered in the County and subject to the State Excise Tax, I.C. 6-6-5 *et seq.*, as amended, shall be subject to the County Vehicle Excise Tax, as set forth below, in accordance with the County Vehicle Excise Tax Act, I.C. 6-3.5-4 *et seq.*, as amended. The County Vehicle Excise Tax shall be paid to the Indiana Bureau of Motor Vehicles each year with the registration of each such motor vehicle. The County Treasurer shall deposit revenue received from the County Vehicle Excise Tax into a fund to be known as the “Wabash County Surtax Fund” and shall distribute the Wabash County Surtax Fund in accordance with the County Vehicle Excise Tax Act.

a. Passenger motor vehicles	\$7.50
b. Motorcycles	\$7.50
c. Motor driven cycles	\$7.50
d. Collector vehicles	\$7.50
e. Trailers, gross weight of 9,000 lbs. or less	\$7.50
f. Trucks, gross weight of 11,000 lbs. or less	\$7.50

g. Mini-trucks \$7.50

h. Military vehicles \$7.50

4. This Ordinance may be rescinded, subject to I.C. 6-3.5-5-6 and I.C. 6-3.5.4-4, and the rates set forth herein may be decreased or increased only in accordance with the County Wheel Tax Act and/or County Vehicle Excise Tax Act.
5. The County Auditor is hereby directed to send a copy of this Ordinance to the Commissioner of the Bureau of Motor Vehicles and the Indiana Department of Revenue.
6. The definitions contained within I.C. 6-3.5-5-1 and I.C.6-3.5-4-1 shall apply to this Ordinance and are incorporated by reference as if fully set forth herein.
7. This Ordinance shall be in full force and effect from and after its passage, approval and publication according to law and shall automatically expire and be of no legal force and effect at 11:59 p.m. on December 31, 2028.

Dated this 21 day of August, 2025.

AYE

NAY

Kyle Bowman  
Kyle Bowman, Chairman

Matthew Mize  
Matthew Mize, Vice-Chairman

Matthew Dillon

Sam Hana

Nick Kopkey

Gary Ridenour

David Terflinger

ATTEST:

By: Shelly Baucedo  
Shelly Baucedo, Wabash County Auditor