



STATE OF INDIANA

Mike Braun, Governor

Kevin M. Garvey, Commissioner
Bureau of Motor Vehicles
100 North Senate Avenue
Indianapolis, Indiana 46204
888-692-6841

DATE: May 28, 2025

TO: All County Auditors and Fiscal Officers of Municipalities w/ Populations of at Least 5,000

RE: Annual Local Vehicle Excise / Wheel Tax Collection

This letter is a reminder that if you intend to adopt, revise or rescind an ordinance to impose an annual county or municipal surtax and wheel tax, **ordinances must be adopted and sent to the Bureau of Motor Vehicles (BMV) and the Indiana Department of Revenue (DOR) on or before September 1, 2025, to be effective on January 1, 2026.** The BMV offers pre-review of any new or revised ordinances; please contact the BMV directly at tcooper@bmv.in.gov to ensure that your questions are answered, and that your ordinance will function in the way that you expect. For further information on DOR's ordinance review and submission process, please see the attached letter.

Ordinances adopted or sent to the BMV and DOR after the September 1, 2025, deadline cannot go into effect until January 1, 2027. This implementation deadline is imposed by Indiana law and cannot be waived. The BMV and DOR encourage that pre-review occurs so that any changes to your ordinance can be made in a timely manner.

The BMV, in coordination with the Indiana Business Research Center (IBRC), has developed an online Ordinance Portal for local governments to submit local vehicle tax documentation related directly to BMV. This portal is accessible through Indiana Gateway (<https://gateway.ifionline.org/>) with your locality's existing Gateway login credentials.

The Ordinance Portal requires the upload of four documents:

- A cover letter to indicate whether your county has an existing county excise / wheel tax ordinance, and/or an approved transportation asset management plan (TAMP)
- A copy of the approved ordinance
- A **County Excise / Wheel Tax Rate Designation** form to be used to update your tax rates in our system. This form will only need to be completed if your county will be imposing, rescinding, or modifying tax collection
- A copy of the INDOT-approved TAMP confirmation letter

Attached you will find blank versions of the cover letter and designation form for completion and uploading.

Please direct any questions to tcooper@bmv.in.gov or by phone at 317-232-6438.

Regards,

Tamytha Cooper
Director of Revenue and Treasury