



PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

# HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that Engrossed Senate Bill 179 be amended to read as follows:

- 1 Page 1, delete lines 6 through 17, begin a new paragraph and insert:
- 2 "SECTION 2. IC 6-3.5-4-2, AS AMENDED BY P.L.173-2025,
- 3 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 4 UPON PASSAGE]: Sec. 2. (a) An adopting entity of any county may,
- 5 subject to the limitation imposed by subsection (e), adopt an ordinance
- 6 to impose a county vehicle excise tax in accordance with this chapter
- 7 on each vehicle that is subject to the vehicle excise tax under IC 6-6-5
- 8 and that is:
- 9 (1) registered in the county; **and**
- 10 (2) **not registered in an adopting municipality of the county**
- 11 **where a municipal vehicle excise tax went into effect after**
- 12 **December 31, 2026, in the adopting municipality.**
- 13 (b) If a county does not use a transportation asset management plan
- 14 approved by the Indiana department of transportation, the adopting
- 15 entity of the county may impose the surtax either:
- 16 (1) at a rate of not less than two percent (2%) nor more than ten
- 17 percent (10%); or
- 18 (2) at a specific amount of at least seven dollars and fifty cents
- 19 (\$7.50) and not more than twenty-five dollars (\$25).
- 20 However, the surtax on a vehicle may not be less than seven dollars and
- 21 fifty cents (\$7.50). The adopting entity shall state the surtax rate or

- 1 amount in the ordinance which imposes the tax.
- 2 (c) Except as provided in subsection (i), if a county uses a  
3 transportation asset management plan approved by the Indiana  
4 department of transportation, the adopting entity of the county may  
5 impose the surtax either:
- 6 (1) at a rate of at least two percent (2%) and not more than twenty  
7 percent (20%); or  
8 (2) at a specific amount of at least seven dollars and fifty cents  
9 (\$7.50) and not more than fifty dollars (\$50).
- 10 However, the surtax on a vehicle may not be less than seven dollars and  
11 fifty cents (\$7.50). The adopting entity shall state the surtax rate or  
12 amount in the ordinance that imposes the tax.
- 13 (d) Subject to the limits and requirements of this section and except  
14 as provided in IC 6-6-5-0.5(2), the adopting entity may do any of the  
15 following:
- 16 (1) Impose the county vehicle excise tax at the same rate or  
17 amount on each vehicle that is subject to the tax.  
18 (2) Impose the county vehicle excise tax on vehicles subject to the  
19 tax at one (1) or more different rates based on the class of vehicle  
20 listed in IC 6-6-5-2(a).
- 21 (e) The adopting entity may not adopt an ordinance to impose the  
22 surtax unless it concurrently adopts an ordinance under IC 6-3.5-5 to  
23 impose the wheel tax.
- 24 (f) Notwithstanding any other provision of this chapter or  
25 IC 6-3.5-5, ordinances adopted by a county council before June 1,  
26 2013, to impose or change the county vehicle excise tax and the annual  
27 wheel tax in the county remain in effect until the ordinances are  
28 amended or repealed under this chapter or IC 6-3.5-5.
- 29 (g) Except as provided under section 7.5 of this chapter (before its  
30 expiration on December 31, 2023) and subject to subsection (h), a  
31 county vehicle excise tax imposed by this chapter for a vehicle is due  
32 and shall be paid each year at the time the vehicle is registered.
- 33 (h) If the county vehicle excise tax imposed by this chapter was not  
34 paid for one (1) or more preceding years, the bureau may collect only  
35 the county vehicle excise tax imposed by this chapter for the:
- 36 (1) registration year immediately preceding the current  
37 registration year;  
38 (2) current registration year; and  
39 (3) registration year immediately following the current  
40 registration year.
- 41 (i) Beginning July 1, 2025, if a county containing a consolidated city  
42 uses a transportation asset management plan approved by the Indiana  
43 department of transportation, the adopting entity of the county may  
44 impose the surtax either:
- 45 (1) at a rate of at least two percent (2%) and not more than twenty  
46 percent (20%); or

1 (2) at a specific amount of at least seven dollars and fifty cents  
2 (\$7.50) and not more than one hundred fifty dollars (\$150).  
3 However, the surtax on a vehicle may not be less than seven dollars and  
4 fifty cents (\$7.50). The adopting entity shall state the surtax rate or  
5 amount in the ordinance that imposes the tax.

6 **(j) To be eligible for a distribution under IC 8-23-30-2(k), a**  
7 **county must adopt a county vehicle excise tax and a county wheel**  
8 **tax, as provided in IC 6-3.5-5-2, not later than:**

- 9 **(1) for the distribution made in 2026, May 1, 2026; and**
- 10 **(2) for a distribution made in a subsequent year, September**  
11 **1 of the prior calendar year."**

12 Delete page 2.  
13 Page 3, delete lines 1 through 40.  
14 Page 4, delete lines 40 through 42, begin a new paragraph and  
15 insert:

16 "SECTION 6. IC 6-3.5-4-13, AS AMENDED BY P.L.146-2016,  
17 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
18 UPON PASSAGE]: Sec. 13. (a) In the case of a county that does not  
19 contain a consolidated city of the first class, the county treasurer shall  
20 deposit the surtax revenues in a fund to be known as the " \_\_\_\_\_  
21 County Surtax Fund".

22 (b) Before the twentieth day of each month, the county auditor shall  
23 allocate the money deposited in the county surtax fund during that  
24 month among the county and the cities and the towns in the county **that**  
25 **are not adopting municipalities (as defined in IC 6-3.5-10-1) in**  
26 **which a municipal vehicle excise tax went into effect after**  
27 **December 31, 2026.** The county auditor shall allocate the money to  
28 counties, cities, and towns under IC 8-14-2-4(c)(1) through  
29 IC 8-14-2-4(c)(3), **except that for purposes of making the**  
30 **allocations:**

- 31 **(1) the population of a city or town that is an adopting**  
32 **municipality in which a municipal vehicle excise tax went into**  
33 **effect after December 31, 2026, is considered to be zero (0);**
- 34 **(2) the street mileage of a city or town that is an adopting**  
35 **municipality in which a municipal vehicle excise tax went into**  
36 **effect after December 31, 2026, is considered to be zero (0)**  
37 **miles; and**
- 38 **(3) the allocation to a city or town that is an adopting**  
39 **municipality in which a municipal vehicle excise tax went into**  
40 **effect after December 31, 2026, is zero dollars (\$0).**

41 (c) Before the twenty-fifth day of each month, the county treasurer  
42 shall distribute to the county and the cities and towns in the county the  
43 money deposited in the county surtax fund during that month. The  
44 county treasurer shall base the distribution on allocations made by the  
45 county auditor for that month under subsection (b).

46 (d) A county, city, or town may only use the surtax revenues it

- 1 receives under this section:
- 2 (1) to construct, reconstruct, repair, or maintain streets and roads
- 3 under its jurisdiction; or
- 4 (2) for the county's, city's, or town's contribution to obtain a grant
- 5 from the local road and bridge matching grant fund under
- 6 IC 8-23-30.
- 7 SECTION 7. IC 6-3.5-5-2, AS AMENDED BY P.L.173-2025,
- 8 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 9 UPON PASSAGE]: Sec. 2. (a) The adopting entity of any county may,
- 10 subject to the limitation imposed by subsection (b), adopt an ordinance
- 11 to impose a county wheel tax in accordance with this chapter on each
- 12 vehicle that:
- 13 (1) is included in one (1) of the classes of vehicles listed in
- 14 section 3 of this chapter;
- 15 (2) is not exempt from the wheel tax under section 4 of this
- 16 chapter; ~~and~~
- 17 (3) is registered in the county; **and**
- 18 **(4) is not registered in an adopting municipality of the county**
- 19 **where a municipal wheel tax went into effect after December**
- 20 **31, 2026, in the adopting municipality.**
- 21 (b) The adopting entity of a county may not adopt an ordinance to
- 22 impose the wheel tax unless it concurrently adopts an ordinance under
- 23 IC 6-3.5-4 to impose the county vehicle excise tax.
- 24 (c) The adopting entity may impose the wheel tax at a different rate
- 25 for each of the classes of vehicles listed in section 3 of this chapter. In
- 26 addition, the adopting entity may establish different rates within the
- 27 classes of buses, semitrailers, trailers, tractors, and trucks based on
- 28 weight classifications of those vehicles that are established by the
- 29 bureau of motor vehicles for use throughout Indiana. Except as
- 30 otherwise provided in subsection (f), the wheel tax rate for a particular
- 31 class or weight classification of vehicles:
- 32 (1) may not be less than five dollars (\$5) and may not exceed
- 33 forty dollars (\$40), if the county does not use a transportation
- 34 asset management plan approved by the Indiana department of
- 35 transportation; or
- 36 (2) may not be less than five dollars (\$5) and may not exceed
- 37 eighty dollars (\$80), if the county uses a transportation asset
- 38 management plan approved by the Indiana department of
- 39 transportation.
- 40 The adopting entity shall state the initial wheel tax rates in the
- 41 ordinance that imposes the tax.
- 42 (d) Subject to subsection (e), a wheel tax imposed by this chapter
- 43 for a vehicle is due and shall be paid each year at the time the vehicle
- 44 is registered.
- 45 (e) If the county wheel tax imposed by this chapter was not paid for
- 46 one (1) or more preceding years, the bureau may collect only the

1 county wheel tax imposed by this chapter for the:

- 2 (1) registration year immediately preceding the current  
3 registration year;  
4 (2) current registration year; and  
5 (3) registration year immediately following the current  
6 registration year.

7 (f) Beginning July 1, 2025, if a county containing a consolidated city  
8 uses a transportation asset management plan approved by the Indiana  
9 department of transportation, the wheel tax rate for a particular class or  
10 weight classification of vehicles may not be less than five dollars (\$5)  
11 and may not exceed two hundred forty dollars (\$240)."

12 Delete pages 5 through 6.

13 Page 7, delete lines 16 through 42, begin a new paragraph and  
14 insert:

15 "SECTION 9. IC 6-3.5-5-15, AS AMENDED BY P.L.146-2016,  
16 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
17 UPON PASSAGE]: Sec. 15. (a) In the case of a county that does not  
18 contain a consolidated city, the county treasurer shall deposit the wheel  
19 tax revenues in a fund to be known as the "County Wheel Tax Fund".

20 (b) Before the twentieth day of each month, the county auditor shall  
21 allocate the money deposited in the county wheel tax fund during that  
22 month among the county and the cities and the towns in the county **that**  
23 **are not adopting municipalities (as defined in IC 6-3.5-11-1) in**  
24 **which a municipal wheel tax went into effect after December 31,**  
25 **2026.** The county auditor shall allocate the money to counties, cities,  
26 and towns under IC 8-14-2-4(c)(1) through IC 8-14-2-4(c)(3), **except**  
27 **that for purposes of making the allocations:**

28 (1) **the population of a city or town that is an adopting**  
29 **municipality in which a municipal wheel tax went into effect**  
30 **after December 31, 2026, is considered to be zero (0);**

31 (2) **the street mileage of a city or town that is an adopting**  
32 **municipality in which a municipal wheel tax went into effect**  
33 **after December 31, 2026, is considered to be zero (0) miles;**  
34 **and**

35 (3) **the allocation to a city or town that is an adopting**  
36 **municipality in which a municipal wheel tax went into effect**  
37 **after December 31, 2026, is zero dollars (\$0).**

38 (c) Before the twenty-fifth day of each month, the county treasurer  
39 shall distribute to the county and the cities and towns in the county the  
40 money deposited in the county wheel tax fund during that month. The  
41 county treasurer shall base the distribution on allocations made by the  
42 county auditor for that month under subsection (b).

43 (d) A county, city, or town may only use the wheel tax revenues it  
44 receives under this section:

- 45 (1) to construct, reconstruct, repair, or maintain streets and roads  
46 under its jurisdiction;

1 (2) as a contribution to an authority established under IC 36-7-23;  
2 or  
3 (3) for the county's, city's, or town's contribution to obtain a grant  
4 from the local road and bridge matching grant fund under  
5 IC 8-23-30."  
6 Page 8, delete lines 1 through 9.  
7 Renumber all SECTIONS consecutively.  
(Reference is to ESB 179 as printed February 18, 2026.)

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Representative Pressel