

ORDINANCE NO. 2017- 8

ORDINANCE REVISING ORDINANCES 2011-7, 2014-7 AND 2015-4
MOTOR VEHICLE COUNTY EXCISE AND WHEEL TAX

WHEREAS, Indiana Code 6-3.5-5 authorizes Fountain County to collect a Wheel Tax on buses, recreational vehicles, semitrailers, tractors, trailers, and trucks; and

WHEREAS, Indiana Code 6.3.5-5-2(b) requires the passing of an Ordinance under 6-3.5-4, to impose the annual vehicle license County Excise Tax at the same time as the Wheel Tax is amended; and

WHEREAS, The Common Council of Fountain County previously established rates for an Excise Surtax and Wheel Tax by Ordinance 2011-6 on the 6th day of May, 2011, and, by Ordinance 2014-7 on December 22, 2014, and,

WHEREAS, the Indiana Legislature, in HEA 1087 (2016), revised the weight class tax structure schedule and renamed "county surtax" to "county excise tax", which requires existing ordinances to be amended to reflect the new weight class tax structure schedule and tax designation;


NOW THEREFORE, BE IT ORDAINED by the Common Council of Fountain County, that Ordinance 2015-4 be amended by incorporating the revised weight class tax structure schedule and change in tax designation passed in the 2016 Indiana Legislature session as follows:

Section 1. There is hereby established a rate for a Wheel Tax, said rates shall be as follows:
(SEE ATTACHED RATE SCHEDULE)

Section 2. All prior Ordinances and Schedules previously adopted on May 16, 2011, December 22, 2014, and June 22, 2015, not inconsistent with the above amendments are incorporated into this Ordinance.

Section 3. The County Excise Tax shall remain as previously determined by the Common Council of Fountain County.

This Ordinance is hereby adopted by the Common Council of Fountain, after its publication as required by law, this 17th day of July, 2017.


Chairperson of Common Council of
Fountain County

Attest: Brenda Hardy
Fiscal Officer

This instrument prepared by Teryl D. Martin, Fountain County Attorney, Covington, Indiana.

I affirm under the penalties of perjury I have taken reasonable care to redact each Social Security number in this document, unless required by law. /s/ Teryl D. Martin

COUNTY or MUNICIPALITY *(Indicate which)*

County / Municipality Name: FOUNTAIN COUNTY

I. COUNTY/MUNICIPAL EXCISE TAX	Current (2017)		Revised (2018)	
	Rates		Rates	
RATE TYPE <i>(Indicate Flat Rate or Percentage Rate)</i>	\$	%	\$	%
A. PASSENGER VEHICLES	\$ 25.00		\$ 25.00	
B. MOTORCYCLES	\$ 25.00		\$ 25.00	
C. MOTOR DRIVEN CYCLES	\$ 25.00		\$ 25.00	
D. TRUCKS IC 9-18.1-5-9 11,000 lbs or less	\$ 25.00		\$ 25.00	

II. COUNTY/MUNICIPAL WHEEL TAX

	Current (2017) Rate	Revised (2018) Rate
A. TRUCKS IC 9-18.1-5-9 <i>(including farm trucks, recovery vehicles and tractors not used in combination with a semitrailer)</i>		
16,000 (11,001-16,000 lbs)	\$ 25.00	\$ 25.00
26,000 (16,001-26,000 lbs)	\$ 25.00	\$ 25.00
36,000 (26,001-36,000 lbs)	\$ 25.00	\$ 25.00
48,000 (36,001-48,000 lbs)	\$ 25.00	\$ 25.00
66,000 (48,001-66,000 lbs)	\$ 25.00	\$ 25.00
78,000 (66,001-78,000 lbs)	\$ 25.00	\$ 25.00
>78,000 (78,0001 lbs and OVER)	\$ 25.00	\$ 25.00
B. SEMITRACTORS IC 9-18.1-5-9 <i>(tractors used in combination with a semitrailer)</i>		
11,000 (1-11,000 lbs)	\$ 20.00	\$ 20.00
16,000 (11,001-16,000 lbs)	\$ 20.00	\$ 20.00
26,000 (16,001-26,000 lbs)	\$ 20.00	\$ 20.00
36,000 (26,001-36,000 lbs)	\$ 20.00	\$ 20.00
48,000 (36,001-48,000 lbs)	\$ 20.00	\$ 20.00
66,000 (48,001-66,000 lbs)	\$ 20.00	\$ 20.00
78,000 (66,001-78,000 lbs)	\$ 20.00	\$ 20.00
>78,000 (78,0001 lbs and over)	\$ 20.00	\$ 20.00

	Current (2017) Rate	Revised (2018) Rate
C. TRAILERS used with motor vehicles IC 9-18.1-5-8		
<i>(includes farm trailers 12,000 lbs and over)</i>		
3,000 (1-3,000 lbs)	\$ 10.00	\$ 10.00
9,000 (3,001-9,000 lbs)	\$ 20.00	\$ 20.00
12,000 (9,001-12,000 lbs)	\$ 20.00	\$ 20.00
16,000 (12,001-16,000 lbs)	\$ 20.00	\$ 20.00
22,000 (16,001-22,000 lbs)	\$ 20.00	\$ 20.00
>22,000 (22,001 lbs and over)	\$ 20.00	\$ 20.00
 D. RV IC 9-18.1-5-6	 \$ 40.00	 \$ 40.00
 E. SEMITRAILERS IC 9-18.1-5-10	 \$ 20.00	 \$ 20.00
<i>includes farm semitrailers</i>	\$ 20.00	\$ 20.00
 F. BUSES		
1. FOR-HIRE BUS IC 9-18.1-5-9		
11,000 (1-11,000 lbs)	\$ 40.00	\$ 40.00
16,000 (11,001-16,000 lbs)	\$ 40.00	\$ 40.00
26,000 (16,001-26,000 lbs)	\$ 40.00	\$ 40.00
36,000 (26,001-36,000 lbs)	\$ 40.00	\$ 40.00
48,000 (36,001-48,000 lbs)	\$ 40.00	\$ 40.00
66,000 (48,001-66,000 lbs)	\$ 40.00	\$ 40.00
78,000 (66,001-78,000 lbs)	\$ 40.00	\$ 40.00
>78,000 (78,001 lbs and over)		
 2. NOT-FOR-HIRE BUS IC 9-18.1-5-4	 \$ 40.00	 \$ 40.00