

Elise M. Nieshalla, Indiana State Comptroller

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MEMORANDUM

TO: County Auditors, County Treasurers

From: Janie Cope, Settlement Specialist

DATE: January 29, 2026

SUBJECT: December 2025 Motor Vehicle Excise Tax Replacement Distribution

The EFT deposit for the December Motor Vehicle Excise Tax Replacement Distribution has been processed. These funds should appear in your designated bank within a few business days. If this does not occur, contact our office at LocalGovernment@comptroller.in.gov.

Overview of Statutory Requirements

As established in [IC 6-6-5-9.5](#), from January through November the State Comptroller must distribute to the county the difference between the month's actual excise tax collections and the amount that would have been collected at the Jan. 1, 1995, rates, multiplied by that month's uniform disbursement percentage.

Understanding the December Reconciliation

For the month of December, the State Comptroller shall determine an annual uniform disbursement percentage to be used in determining the amount of excise tax replacement money to be disbursed to each county as the annual December adjustment.

The December distribution is a reconciliation of the annual excise tax cut appropriation, the excise tax cut amounts for the calendar year and the sum of the January through November excise tax cut replacement distributions. Along with this memo, you will find the two documents described below.

- File Name: *12 2025 BMV Excise Tax Repl.pdf*
 - Provided by the Bureau of Motor Vehicles (BMV) to show the daily tax cut amounts. The December reports include 6601 through 6631. If the lottery credit amounts on the file do not agree with the lottery credit amounts reported to you by the BMV, contact Tamytha Cooper at tcooper@bmv.in.gov.
- File Name: *12 2025 Excise Tax Repl Schedule.pdf*
 - Contains the calculation of December distribution amount using the annual total of BMV Excise Tax Replacement (Tax Cut) reports.

Instructions for Completing Your Worksheet

Utilize the following instructions to create a worksheet to allocate to each taxing district this December's excise tax cut distribution:

- In **column 1**, enter your county's taxing districts.

- In **column 2**, enter each taxing district's total 2025 excise tax replacement amount. You will get the amount for this column by totaling the excise tax cut amounts from the BMV's January through December excise tax reports. The total of this column must agree with your county's amount in **column 2** of our worksheet.
- In **column 3**, enter 59.7901%.
- In **column 4**, enter an amount equal to **column 2** times **column 3**. The total of this column must equal your county's amount in **column 3** of our worksheet. Due to rounding, you may need to adjust one of your taxing district amounts to get the total of this column to equal the amount in **column 3** of our worksheet. The adjustment should only be a few cents. If it is more than a few cents, re-check your calculations in **column 4** and the amount in **column 2** of your worksheet.
- In **column 5**, enter each taxing district's allocation of the excise tax cut replacement distributions your county received from February through December (which correspond to the months of January through November). To get this amount, total the January through November excise tax cut allocations from either your excise tax ledger or worksheet. The total of this column must equal your county's amount in **column 5** of our worksheet.
- In **column 6**, enter the difference between **column 4** and **column 5**. **Column 6** is each taxing district's allocation of the December excise tax cut replacement distribution. The total of this column must equal your county's amount in **column 6** of our worksheet.
- Post the **column 6** amount of your worksheet to the excise tax ledger.

If you have any questions concerning the Excise Tax Replacement Distributions, contact the Local Government Division at LocalGovernment@comptroller.in.gov.