To: **County Auditors, County Treasurers**
From: **Auditor of State-Local Government Division**
Date: **November 21, 2019**
Subject: **October 2019 Motor Vehicle Excise Tax Replacement Distribution**

The EFT deposit for the **October** Motor Vehicle Excise Tax Replacement Distribution has been processed. The funds should appear in your designated bank account by **November 25, 2019**. If this does not occur, please contact our office.

The October 2019 distribution is **54.318817%** of the lottery credit amounts as reported in the BMV Reports of Registration **4348 thru 4378**.

Along with this memo, you will find the two documents described below.

- File Name: ***October 2019 BMV Excise Tax Repl.pdf***
  - This is provided by the Bureau of Motor Vehicles (BMV) to show the daily tax cut amounts. If the lottery credit amounts on the file do not agree with the lottery credit amounts reported to you by the BMV, please contact Tamytha Cooper at tcooper@bmv.in.gov.

- File Name: ***October 2019 Excise Tax Repl Schedule.pdf***
  - This file contains the total tax cut from the file above, the amount to be distributed/replaced this month, and the percent reduction for the month.

As established in IC 6-6-5-9.5, for the months of January through November, the Auditor of State is to distribute, to the county, the amount of the difference between actual collections of excise taxes for a given month compared to the amount collected at the January 1, 1995 rates multiplied by a uniform disbursement percentage for the month.

AOS recommends that you use the transaction date as your posting reference for both the excise tax and the lottery credit. To allocate the excise tax replacement distribution, multiply each taxing district's monthly lottery credit total by the percentage of the total lottery credit.

Keep an accounting of, by taxing district, the total lottery credit and the amount of the lottery credit that is replaced each month. In order to allocate the December Excise Tax Replacement Distribution, you will need to know the total lottery credit amount by taxing district and the amount replaced from January through November.

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