To:	**County Auditors, County Treasurers**
From:	**Bob Reynolds,-Local Government Division**
Date:	**January 23, 2020**
Subject:	**December 2019 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 account by Monday, January 27th. If this does not occur, please contact our office at localgovernment@auditor.in.gov.

The December 2019 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: ***December 2019 BMV Excise Tax Repl.pdf***
  - This is provided by the Bureau of Motor Vehicles (BMV) to show the daily tax cut amounts. For December the reports include 4409 through 4439. 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: ***December 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 (AOS) 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. For the month of December, the AOS shall determine an annual uniform disbursement percentage to be applied in determining the amount of excise tax replacement money to be disbursed to each county in December as an annual adjustment.

Please use the following instructions to create a worksheet to allocate to each taxing district this December 2019 excise tax cut distribution:

- In column one, list your county's taxing districts.

- In column two, enter each taxing district's total 2019 excise tax replacement amount. You will get the amount for this column by totaling the excise tax cut amounts from the BMV January 2019 through December 2019 excise tax reports. The total of this column must agree with your county's amount that is in column one of our worksheet.

- In column three enter 59.0457%.

- In column four, enter an amount equal to column two times column three. The total of this column must equal your county's amount that is in column two 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 two of our worksheet. The adjustment should only be a

few cents. If it is more than a few cents, then you need to re-check your calculations in column four and the amount in column two of your worksheet.

- In column five, enter each taxing district's allocation of the excise tax cut replacement distributions that were sent to your county in the months of February 2019 through December 2019 for the months of January 2019 through November 2019. You will get the amount for this column by totaling the January 2019 through November 2019 excise tax cut allocations from either your excise tax ledger, or worksheet. The total of this column must equal your county's amount that is in column three of our worksheet.

- In column six, enter the difference between column four and column five. Column six is each taxing district's allocation of the December 2019 excise tax cut replacement distribution. The total of this column must equal your county's amount that is in column four of our worksheet.

- Post the column six 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@auditor.in.gov.