

**ORDINANCE NO. 2014-21-CL**  
**AMENDING TIPPECANOE COUNTY CODE SECTION 34.75(A)**  
**IMPOSING LICENSE EXCISE SURTAX ON "MOTOR DRIVEN CYCLES"**

**WHEREAS**, On June 1, 2004, the Tippecanoe County Council adopted Ordinance 2004-16-CL requiring an annual license excise surtax of twenty dollars (\$20) to be collected, pursuant to IC 6-3.5-4-2(b), on all passenger vehicles, motorcycles and trucks with a declared gross weight of less than 11,000 pounds registered in the county;

**WHEREAS**, The Indiana General Assembly has amended IC 6-3.5-4-2(b), effective January 1, 2015, to include "motor driven cycles" (as defined in IC 9-13-2-25.8, 26.5, and 104.1) as vehicles subject to the county license excise surtax;

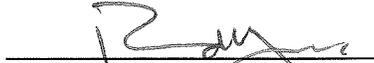
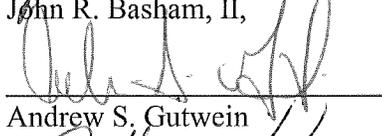
**NOW, THEREFORE, BE IT ORDAINED** by the County Council of Tippecanoe County, Indiana, that Section 34.75(A) of the Tippecanoe County Code be amended reading as follows:

"(A) All passenger vehicles, motorcycles, motor driven cycles, and trucks with a declared gross weight of less than 11,000 pounds registered in the county, shall be subject to an annual license excise surtax of \$20, all in accordance with the provisions of the Excise Tax Act, I.C. 6-3.5-4 et seq. The County Treasurer shall deposit revenue received from the annual license excise surtax into a fund to be known as the Tippecanoe County Surtax Fund and shall allocate and distribute the Fund in accordance with I.C. 6-3.5-4 et seq."

The remainder of Section 34.75 shall remain unchanged and in full force and effect.

This Ordinance shall be in full force and effect on the 1<sup>st</sup> day of January, 2015.

Presented to the County Council of Tippecanoe County, Indiana, and read in full for the first time, and approved this 12<sup>th</sup> day of November, 2014, by the following vote:

	VOTE	TIPPECANOE COUNTY COUNCIL
David R. Williams	<u>y</u>	 David R. Williams
Roland K. Winger	<u>y</u>	 Roland K. Winger
John R. Basham, II	<u>y</u>	 John R. Basham, II
Andrew S. Gutwein	<u>y</u>	 Andrew S. Gutwein
		

Jeffrey A. Kemper	<u>y</u>	Jeffrey A. Kemper
Bryan Metzger	<u>y</u>	<u>Bryan Metzger</u> Bryan Metzger
Kevin Underwood	<u>-</u>	<u>absent</u> Kevin Underwood

ATTEST:

Jennifer Weston  
Jennifer Weston, Tippecanoe County Auditor

Presented to the County Council of Tippecanoe County, Indiana, and read in full for the second time, and adopted this 9<sup>th</sup> day of December, 2014, by the following vote:

	VOTE	TIPPECANOE COUNTY COUNCIL
David R. Williams	<u>y</u>	<u>David R. Williams</u> David R. Williams
Roland K. Winger	<u>y</u>	<u>Roland K. Winger</u> Roland K. Winger
John R. Basham, II	<u>y</u>	<u>John R. Basham, II</u> John R. Basham, II,
Andrew S. Gutwein	<u>y</u>	<u>Andrew S. Gutwein</u> Andrew S. Gutwein
Jeffrey A. Kemper	<u>y</u>	<u>Jeffrey A. Kemper</u> Jeffrey A. Kemper
Bryan Metzger	<u>y</u>	<u>Bryan Metzger</u> Bryan Metzger
Kevin Underwood	<u>y</u>	<u>Kevin Underwood</u> Kevin Underwood

ATTEST:

Jennifer Weston  
Jennifer Weston, Tippecanoe County Auditor



# STATE OF INDIANA

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Michael R. Pence, Governor

Donald M. Snemis, Commissioner  
Bureau of Motor Vehicles  
100 North Senate Avenue  
Indianapolis, Indiana 46204  
888-692-6841

October 14, 2014

Tippacanoe County Auditor  
20 N 3rd St  
Lafayette, IN 47901

Re: Wheel & Surtax Ordinance – Motor Driven Cycles

With the passage of House Bill 1343, Motor Driven Cycles will be required to be registered with the Bureau of Motor Vehicles beginning January 1, 2015. Motor Driven Cycles will be assessed a flat rate excise tax of \$10.00. On January 1, 2015 we will begin collecting license excise surtax on Motor Driven Cycles at the same rate as assessed on other vehicles in your county.

We are requesting that you amend your ordinance to include Motor Driven Cycles in the list of vehicles that you collect excise surtax for in accordance with **IC 6-3.5-4-2 Version b, Sec.2, Subsection (b)**, to become effective January 1, 2015.

**IC 6-3.5-4-2 Version b, Sec. 2.** (a) "An adopting entity of any county may, subject to the limitation imposed by subsection (c), adopt an ordinance to impose an annual license excise surtax at the same rate or amount on each motor vehicle listed in subsection (b) that is registered in the county."

Subsection (b). – The license excise surtax applies to the following vehicles:

- (1) Passenger Vehicles.
- (2) Motorcycles.
- (3) Trucks with a declared gross weight that does not exceed eleven thousand (11,000) pounds.
- (4) Motor driven cycles.

If you have any questions please feel free to contact me at (317) 232-1955.

Sincerely,

  
Harold R. Day Jr.  
Chief Financial Officer



An Equal Opportunity Employer

HEA 1343-2014 amended IC 6-3.5-4-2(b) which specifies what types of vehicles are subject to the county license excise surtax. Previously it included passenger vehicles, motorcycles, and trucks under 11,000 pounds. The amendment added "motor driven cycle" to that list.

Definitions of "motor driven cycle" from IC 9-13-2

**Sec. 25.8. "Class A motor driven cycle"** means a motor vehicle that:

- (1) has a seat or saddle for the use of the rider;
- (2) is designed to travel on not more than three (3) wheels in contact with the ground;
- (3) complies with applicable motor vehicle equipment requirements under IC 9-19 and 49 CFR 571; and
- (4) is registered as a Class A motor driven cycle under IC 9-18.

The term does not include an electric personal assistive mobility device.

**Sec. 26.5. "Class B motor driven cycle"** means a motor vehicle that:

- (1) has a seat or saddle for the use of the rider;
- (2) is designed to travel on not more than three (3) wheels in contact with the ground;
- (3) complies with applicable motor vehicle equipment requirements under IC 9-19 and 49 CFR 571;
- (4) has a cylinder capacity not exceeding fifty (50) cubic centimeters; and
- (5) is registered as a Class B motor driven cycle under IC 9-18.

The term does not include an electric personal assistive mobility device.

**Sec. 104.1. "Motor driven cycle"** refers to both of the following:

- (1) A Class A motor driven cycle.
- (2) A Class B motor driven cycle.