Effective January 1, 2004, Saint Joseph County enacted a wheel tax and annual license excise surtax as allowed by Indiana state law to provide additional funding for road maintenance and repair. The tax is collected by the Indiana Bureau of Motor Vehicles, remitted to Saint Joseph County and distributed monthly to the local units of government in the county based on population and road miles. The tax is $25 per year for passenger cars and varying rates on other types of vehicles. The Saint Joseph County allocation of the tax revenue noted above is deposited into Fund 4923 - Local Highway User Tax Projects and is used for paving, preservation, road materials, and other related road projects.