



Ohio Revised Code

Section 4504.173 Authority to levy license tax for operation of motor vehicles.

Effective: July 3, 2019

Legislation: House Bill 62 - 133rd General Assembly

(A)(1) The legislative authority of a municipal corporation may levy an annual license tax upon the operation of motor vehicles on the public roads and highways in that municipal corporation for any authorized purpose. A tax levied under this section is in addition to the tax levied by sections 4503.02 and 4503.07 of the Revised Code and any other tax levied under this chapter. The tax shall be at the rate of five dollars per motor vehicle on all motor vehicles the district of registration of which is located in the municipal corporation levying the tax, as defined in section 4503.10 of the Revised Code. The rate of the tax is in addition to the tax rates prescribed in sections 4503.04 and 4503.042 of the Revised Code and is subject to both of the following:

(a) The reductions in the manner provided in section 4503.11 of the Revised Code;

(b) The exemptions provided in sections 4503.16, 4503.17, 4503.172, 4503.173, 4503.18, 4503.41, 4503.43, 4503.46, and 4503.571 of the Revised Code.

(2) As used in division (A)(1) of this section, "authorized purpose" means any of the following:

(a) Paying the costs and expenses of enforcing and administering the tax provided for in this section;

(b) Planning, constructing, improving, maintaining, and repairing public roads, highways, and streets;

(c) Maintaining and repairing bridges and viaducts;

(d) Paying the municipal corporation's portion of the costs and expenses of cooperating with the department of transportation in the planning, improvement, and construction of state highways;

(e) Paying the municipal corporation's portion of the compensation, damages, costs, and expenses of planning, constructing, reconstructing, improving, maintaining, and repairing roads and streets;



(f) Paying any costs apportioned to the municipal corporation under section 4907.47 of the Revised Code;

(g) Paying debt service charges on notes or bonds of the municipal corporation issued for such purposes;

(h) Purchasing, erecting, and maintaining street and traffic signs and markers;

(i) Purchasing, erecting, and maintaining traffic lights and signals;

(j) Supplementing revenue already available for the aforementioned purposes.

(B)(1) No ordinance, resolution, or other measure levying a municipal motor vehicle license tax pursuant to this section shall be enacted as an emergency measure under section 731.30 of the Revised Code or pursuant to the charter of the municipal corporation.

(2) An ordinance, resolution, or other measure levying a municipal motor vehicle license tax pursuant to this section is subject to a referendum as provided in sections 731.29 to 731.41 of the Revised Code or by the charter of the municipal corporation.

(C) A municipal motor vehicle license tax levied under this section continues in effect until repealed.