



Ohio Revised Code

Section 4561.17 License tax on aircraft - exceptions.

Effective: July 1, 2009

Legislation: Senate Bill 9 (GA 126), House Bill 2 (GA 128), House Bill 66 (GA 126)

(A) To provide revenue for administering sections 4561.17 to 4561.22 of the Revised Code relative to the registration of aircraft, for the surveying of and the establishment, checking, maintenance, and repair of aviation air marking and of air navigation facilities, for airport capital improvements, for the acquiring, maintaining, and repairing of equipment necessary for those purposes, and for the cost of creating and distributing Ohio aeronautical charts and Ohio airport and landing field directories, an annual license tax is hereby levied upon all aircraft based in this state for which an aircraft worthiness certificate issued by the federal aviation administration is in effect except the following:

- (1) Aircraft owned by the United States or any territory of the United States;
- (2) Aircraft owned by any foreign government;
- (3) Aircraft owned by any state or any political subdivision of a state;
- (4) Aircraft owned by aircraft manufacturers or aircraft engine manufacturers and operated only for purposes of testing, delivery, or demonstration;
- (5) Aircraft operated for hire over regularly scheduled routes within the state.

(B) The license tax this section requires shall be at the rates specified in section 4561.18 of the Revised Code, and shall be paid to and collected by the director of transportation at the time of making application as provided in that section.

The Legislative Service Commission presents the text of this section as a composite of the section as amended by multiple acts of the General Assembly. This presentation recognizes the principle stated in R.C. 1.52(B) that amendments are to be harmonized if reasonably capable of simultaneous operation.