



Ohio Revised Code

Section 5531.17 Exemption from taxation.

Effective: July 1, 2009

Legislation: House Bill 2 - 128th General Assembly

The exercise of the powers granted by sections 5531.11 to 5531.18 of the Revised Code is in all respects for the benefit of the people of the state, for the increase of their commerce and prosperity, and for the improvement of their health and living conditions; and as the construction, operation, and maintenance of the Ohio toll-way system by the department of transportation constitute the performance of essential governmental functions, the department shall not be required to pay any state or local taxes or assessments upon any toll project, or upon revenues or any property acquired or used by the department under sections 5531.11 to 5531.18 of the Revised Code, or upon the income therefrom.
