



Ohio Revised Code

Section 4504.05 Allocating and disbursing tax proceeds.

Effective: September 5, 2001

Legislation: House Bill 94 - 124th General Assembly

The moneys received from a county motor vehicle license tax shall be allocated and distributed as follows:

(A) First, for payment of the costs and expenses incurred by the county in the enforcement and administration of the tax;

(B) The remainder of such moneys shall be credited to funds as follows:

(1) With respect to county motor vehicle tax moneys received under section 4504.02 of the Revised Code, that part of the total amount which is in the same proportion to the total as the number of motor vehicles registered in the municipal corporations in the county that did not levy a municipal motor vehicle license tax immediately prior to the adoption of the county motor vehicle license tax is to the total number of motor vehicles registered in the county in the most recent registration year, shall be placed in a separate fund to be allocated and distributed as provided in section 4504.04 of the Revised Code.

The remaining portion shall be placed in the county motor vehicle license and gasoline tax fund and shall be allocated and disbursed only for the purposes specified in section 4504.02 of the Revised Code, other than paying all or part of the costs and expenses of municipal corporations in constructing, reconstructing, improving, maintaining, and repairing highways, roads, and streets designated as necessary and conducive to the orderly and efficient flow of traffic within and through the county pursuant to section 4504.03 of the Revised Code.

(2) With respect to county motor vehicle tax moneys received under section 4504.15 of the Revised Code:

(a) That arising from motor vehicles the district of registration of which is a municipal corporation within the county that is not levying the tax authorized by section 4504.17 of the Revised Code shall



be allocated fifty per cent to the county and fifty per cent to such municipal corporation in an amount equal to the amount of the tax per motor vehicle registered during the preceding month in that part of the municipal corporation located within the county. Moneys allocated to a municipal corporation under this section shall be paid directly into the treasury of the municipal corporation as provided in section 4501.042 of the Revised Code and used only for the purposes described in section 4504.06 of the Revised Code. The first distribution shall be made to a municipal corporation under this division in the second month after the county motor vehicle license tax is imposed under section 4504.15 of the Revised Code.

(b) That arising from motor vehicles the district of registration of which is in an unincorporated area of the county shall be allocated seventy per cent to the county and thirty per cent to the townships in which the owners of the motor vehicles reside in an amount equal to the amount of the tax per motor vehicle owned by such a resident in each such township and registered during the preceding month in the county. The moneys allocated to townships shall be paid into the treasuries of the townships and shall be used only for the purposes described in section 4504.18 of the Revised Code. The first distribution shall be made under this division in the second month after the county motor vehicle license tax is imposed under section 4504.15 of the Revised Code.

(3) With respect to county motor vehicle tax moneys received under section 4504.16 of the Revised Code:

(a) That arising from motor vehicles the district of registration of which is a municipal corporation within the county that is not levying the tax authorized by section 4504.171 of the Revised Code shall be allocated to the county;

(b) That arising from motor vehicles the district of registration of which is in an unincorporated area of the county shall be allocated seventy per cent to the county and thirty per cent to the townships in which the owners of the motor vehicles reside in an amount equal to the amount of the tax per motor vehicle owned by such a resident in each such township and registered during the preceding month in the county unless the allocation is modified under section 4504.051 of the Revised Code. The moneys allocated to townships shall be paid into the treasuries of the townships and shall be used only for the purposes described in section 4504.18 of the Revised Code. The first distribution shall be made under this division in the second month after the county motor vehicle license tax is



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imposed under section 4504.16 of the Revised Code.