



Ohio Revised Code

Section 5741.022 Transit authority levy.

Effective: January 1, 2006

Legislation: House Bill 95 - 125th General Assembly

(A) For the purpose of providing additional general revenues for the transit authority and paying the expenses of administering such levy, any transit authority as defined in section 5741.01 of the Revised Code that levies a tax pursuant to section 5739.023 of the Revised Code shall levy a tax at the same rate levied pursuant to such section on the storage, use, or other consumption in the territory of the transit authority of the following:

(1) Motor vehicles, and watercraft and outboard motors required to be titled in the county pursuant to Chapter 1548. of the Revised Code and acquired by a transaction subject to the tax imposed by section 5739.02 of the Revised Code;

(2) In addition to the tax imposed by section 5741.02 of the Revised Code, tangible personal property and services subject to the tax levied by this state as provided in section 5741.02 of the Revised Code, and tangible personal property and services purchased in another county within this state by a transaction subject to the tax imposed by section 5739.02 of the Revised Code.

The tax shall be in effect at the same time and at the same rate and shall be levied pursuant to the resolution of the legislative authority of the transit authority levying a sales tax pursuant to section 5739.023 of the Revised Code.

(B) The tax levied pursuant to this section on the storage, use, or other consumption of tangible personal property and on the benefit of a service realized shall be in addition to the tax levied by section 5741.02 of the Revised Code and, except as provided in division (D) of this section, any tax levied pursuant to sections 5741.021 and 5741.023 of the Revised Code.

(C) The additional tax levied by the authority shall be collected pursuant to section 5739.025 of the Revised Code.

(D) The tax levied pursuant to this section shall not be applicable to any benefit of a service realized



or to any storage, use, or consumption of property not within the taxing power of a transit authority under the constitution of the United States or the constitution of this state, or to property or services on which a tax levied by a county or transit authority pursuant to this section or section 5739.021, 5739.023, 5739.026, 5741.021, or 5741.023 of the Revised Code has been paid, if the sum of the taxes paid pursuant to those sections is equal to or greater than the sum of the taxes due under this section and sections 5741.021 and 5741.023 of the Revised Code. If the sum of the taxes paid is less than the sum of the taxes due under this section and sections 5741.021 and 5741.023 of the Revised Code, the amount of tax paid shall be credited against the amount of tax due.

(E) The rate of a tax levied under this section is subject to reduction under section 5739.028 of the Revised Code if a ballot question is approved by voters pursuant to that section.