



Ohio Revised Code

Section 4503.11 Owner required to file application - taxes.

Effective: June 30, 2023

Legislation: House Bill 23

(A) Except as provided by sections 4503.103, 4503.107, 4503.173, 4503.41, 4503.43, and 4503.46 of the Revised Code, no person who is the owner or chauffeur of a motor vehicle operated or driven upon the public roads or highways shall fail to file annually the application for registration or to pay the tax therefor.

(B) Except as provided by sections 4503.12 and 4503.16 of the Revised Code, the taxes payable on all applications made under sections 4503.10 and 4503.102 of the Revised Code shall be the sum of the tax due under division (B)(1)(a) or (b) of this section plus the tax due under division (B)(2)(a) or (b) of this section:

(1)(a) If the application is made before the second month of the current registration period to which the motor vehicle is assigned as provided in section 4503.101 of the Revised Code, the tax due is the full amount of the tax provided in section 4503.04 of the Revised Code;

(b) If the application is made during or after the second month of the current registration period to which the motor vehicle is assigned as provided in section 4503.101 of the Revised Code, and prior to the beginning of the next such registration period, the amount of the tax provided in section 4503.04 of the Revised Code shall be reduced by one-twelfth of the amount of such tax, rounded upward to the nearest cent, multiplied by the number of full months that have elapsed in the current registration period. The resulting amount shall be rounded upward to the next highest dollar and shall be the amount of tax due.

(2)(a) If the application is made before the sixth month of the current registration period to which the motor vehicle is assigned as provided in section 4503.101 of the Revised Code, the amount of tax due is the full amount of local motor vehicle license taxes levied under Chapter 4504. of the Revised Code;

(b) If the application is made during or after the sixth month of the current registration period to



which the motor vehicle is assigned as provided in section 4503.101 of the Revised Code and prior to the beginning of the next such registration period, the amount of tax due is one-half of the amount of local motor vehicle license taxes levied under Chapter 4504. of the Revised Code.

(C) The taxes payable on all applications made under division (A)(3) of section 4503.103 of the Revised Code shall be the sum of the tax due under division (B)(1)(a) or (b) of this section plus the tax due under division (B)(2)(a) or (b) of this section for the first year plus the full amount of the tax provided in section 4503.04 of the Revised Code and the full amount of local motor vehicle license taxes levied under Chapter 4504. of the Revised Code for each succeeding year.

(D) Whoever violates this section is guilty of a minor misdemeanor.