



Ohio Revised Code

Section 4504.21 Levying transportation improvement district license tax.

Effective: July 1, 2013

Legislation: House Bill 51 - 130th General Assembly

(A) For the purpose of paying the costs and expenses of enforcing and administering the tax provided for in this section; for planning, constructing, reconstructing, improving, maintaining, and repairing roads, bridges, and culverts; for purchasing, erecting, and maintaining traffic signs, markers, lights, and signals; for paying debt service charges on obligations issued for those purposes; and to supplement revenue already available for those purposes, a transportation improvement district created in accordance with section 5540.02 of the Revised Code may levy an annual license tax upon the operation of motor vehicles on the public roads and highways in the territory of the district. The tax shall be levied in increments of five dollars and shall not exceed twenty dollars per motor vehicle on all motor vehicles the owners of which reside in the district and shall be in addition to all other taxes levied under this chapter, subject to reduction in the manner provided in division (B)(2) of section 4503.11 of the Revised Code. The tax may be levied in all or part of the territory of the district.

(B) The board of trustees of a transportation improvement district proposing to levy a motor vehicle license tax under this section shall put the question of the tax to the electors of the district or of that part of the district in which the tax would be levied. The election shall be held on the date of a primary or general election held not less than ninety days after the board of trustees certifies to the county board of elections its resolution proposing the tax. The resolution shall specify the rate of the tax. The board of elections shall submit the question of the tax to the electors at the primary or general election. The secretary of state shall prescribe the form of the ballot for the election. If approved by a majority of the electors voting on the question of the tax, the board of trustees shall levy the tax as provided in the resolution.

(C) A transportation improvement district license tax levied under this section shall continue in effect until repealed, or until the dissolution of the transportation improvement district that levied it.

(D) Money received by the registrar of motor vehicles pursuant to section 4504.09 of the Revised Code that consists of the taxes levied under this section shall be deposited in the local motor vehicle



license tax fund created by section 4501.031 of the Revised Code and distributed to the transportation improvement district levying such tax. The registrar may assign to the transportation improvement district a unique code to facilitate the distribution of such money, which may be the same unique code assigned to a county under section 4501.03 of the Revised Code.