



## Ohio Revised Code

### Section 4504.24 County tax upon operation of motor vehicles on public roads and highways.

Effective: June 30, 2017

Legislation: House Bill 26 - 132nd General Assembly

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(A)(1) The board of county commissioners of a county may, by resolution, levy an annual license tax upon the operation of motor vehicles on the public roads and highways in that county for any authorized purpose. A tax levied under this section is in addition to the tax levied by sections 4503.02 and 4503.07 of the Revised Code and any other tax levied under this chapter. The tax shall be at the rate of five dollars per motor vehicle on all motor vehicles the district of registration of which is located in the county levying the tax, as defined in section 4503.10 of the Revised Code. The rate of the tax is in addition to the tax rates prescribed in sections 4503.04 and 4503.042 of the Revised Code and is subject to both of the following:

- (a) The reductions in the manner provided in section 4503.11 of the Revised Code;
  - (b) The exemptions provided in sections 4503.16, 4503.17, 4503.172, 4503.173, 4503.18, 4503.41, 4503.43, 4503.46, and 4503.571 of the Revised Code.
- (2) As used in division (A)(1) of this section, "authorized purpose" means any of the following:
- (a) Paying the costs and expenses of enforcing and administering the tax provided for in this section;
  - (b) Planning, constructing, improving, maintaining, and repairing public roads, highways, and streets;
  - (c) Maintaining and repairing bridges and viaducts;
  - (d) Paying the county's portion of the costs and expenses of cooperating with the department of transportation in the planning, improvement, and construction of state highways;
  - (e) Paying the county's portion of the compensation, damages, costs, and expenses of planning,



constructing, reconstructing, improving, maintaining, and repairing roads and streets;

(f) Paying any costs apportioned to the county under section 4907.47 of the Revised Code;

(g) Paying debt service charges on notes or bonds of the county issued for such purposes;

(h) Paying all or part of the costs and expenses of municipal corporations in planning, constructing, reconstructing, improving, maintaining, and repairing highways, roads, and streets designated as necessary or conducive to the orderly and efficient flow of traffic within and through the county pursuant to section 4504.03 of the Revised Code;

(i) Purchasing, erecting, and maintaining street and traffic signs and markers;

(j) Purchasing, erecting, and maintaining traffic lights and signals;

(k) Supplementing revenue already available for the aforementioned purposes.

(B) Prior to the adoption of any resolution under this section, the board of county commissioners shall conduct two public hearings on the resolution, the second hearing to be not less than three but not more than ten days after the first hearing. The board shall provide notice of the date, time, and place of both hearings by publication in a newspaper of general circulation in the county, or as provided in section 7.16 of the Revised Code, once a week on the same day of the week for two consecutive weeks. The second publication shall be not less than ten but not more than thirty days prior to the first hearing.

(C) No resolution adopted under this section shall become effective sooner than thirty days following its adoption. A resolution under this section is subject to a referendum as provided in sections 305.31 to 305.41 of the Revised Code. No resolution levying a tax under this section for which a referendum vote has been requested shall go into effect unless approved by a majority of those voting upon it.

(D) If a board of county commissioners adopts a resolution to levy a county license tax under this section, the board shall provide written notice of the adoption of the resolution to the legislative authority of each municipal corporation that is located in the county and to the board of township



trustees of each township that is located in the county.

(E) A county license tax levied under this section continues in effect until repealed.