

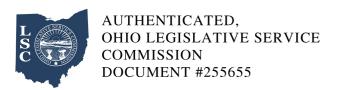
## Ohio Revised Code Section 4504.06 Levy of municipal corporation.

Effective: June 27, 1988

Legislation: House Bill 385 - 117th General Assembly

For the purpose of paying the costs and expenses of enforcing and administering the tax provided for in this section; and for planning, constructing, improving, maintaining, and repairing public roads, highways, and streets; maintaining and repairing bridges and viaducts; paying the municipal corporation's portion of the costs and expenses of cooperating with the department of transportation in the planning, improvement, and construction of state highways; paying the municipal corporation's portion of the compensation, damages, cost, and expenses of planning, constructing, reconstructing, improving, maintaining, and repairing roads and streets; paying any costs apportioned to the municipal corporation under section 4907.47 of the Revised Code; paying debt service charges on notes or bonds of the municipal corporation issued for such purposes; purchasing, erecting, and maintaining street and traffic signs and markers; purchasing, erecting and maintaining traffic lights and signals; and to supplement revenue already available for such purposes, the legislative authority of any municipal corporation may by proper legislation levy an annual license tax, in addition to the tax levied by sections 4503.02, 4503.07, and 4503.18 of the Revised Code, upon the operation of motor vehicles on the public roads or highways. Such tax shall be at the rate of five dollars per motor vehicle on all motor vehicles the district of registration of which, as defined in section 4503.10 of the Revised Code, is in the municipal corporation levying the tax and which are not subject to a county motor vehicle license tax levied by a resolution adopted pursuant to section 4504.02 of the Revised Code. Such tax shall be in addition to the taxes at the rates specified in sections 4503.04 and 4503.16 of the Revised Code, subject to reductions in the manner provided in section 4503.11 of the Revised Code and the exemptions provided in sections 4503.16, 4503.17, 4503.171, 4503.173, 4503.41, 4503.43, and 4503.46 of the Revised Code.

No municipal corporation shall enact any ordinance, resolution, or other measure levying a tax pursuant to this section on any motor vehicle registration which would be subject to a resolution previously adopted levying a county motor vehicle license tax where such resolution has not become effective solely because of the filing of a referendum petition pursuant to sections 305.31 to 305.41 of the Revised Code or because the thirty-day period following adoption of the resolution has not expired.



No ordinance, resolution, or other measure levying a municipal motor vehicle license tax shall be enacted as an emergency measure under section 731.30 of the Revised Code or pursuant to the charter of any municipal corporation and each such ordinance, resolution, or other measure is subject to a referendum as provided in sections 731.29 to 731.41 of the Revised Code or by the charter of the municipal corporation.