

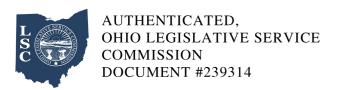
Ohio Revised Code

Section 4921.19 Payment of taxes; amounts.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

- (A) Every for-hire motor carrier operating in this state shall, at the time of the issuance of a certificate of public convenience and necessity under section 4921.03 of the Revised Code, pay to the public utilities commission, for and on behalf of the treasurer of state, the following taxes:
- (1) For each motor vehicle used for transporting persons, thirty dollars;
- (2) For each commercial tractor, as defined in section 4501.01 of the Revised Code, used for transporting property, thirty dollars;
- (3) For each other motor vehicle transporting property, twenty dollars.
- (B) Every for-hire motor carrier operating in this state solely in intrastate commerce shall, annually between the first day of May and the thirtieth day of June, pay to the commission, for and on behalf of the treasurer of state, the following taxes:
- (1) For each motor vehicle used for transporting persons, thirty dollars;
- (2) For each commercial tractor, as defined in section 4501.01 of the Revised Code, used for transporting property, thirty dollars;
- (3) For each other motor vehicle transporting property, twenty dollars.
- (C) After a for-hire motor carrier has paid the applicable taxes under division (A) or (B) of this section and met all applicable requirements under section 4921.03 or division (C) of section 4921.13 of the Revised Code, the commission shall issue the carrier a tax receipt for each motor vehicle for which a tax has been paid under this section. The carrier shall keep the appropriate tax receipt in each motor vehicle operated by the carrier. The carrier shall maintain tax receipt records that specify to which motor vehicle each tax receipt is assigned.



- (D) A trailer used by a for-hire motor carrier shall not be taxed under this section.
- (E) The annual tax levied by division (B) of this section does not apply in those cases where the commission finds that the movement of agricultural commodities or foodstuffs produced therefrom requires a temporary and seasonal use of vehicular equipment for a period of not more than ninety days. In such event, the tax on the vehicular equipment shall be twenty-five per cent of the annual tax levied by division (B) of this section. If any vehicular equipment is used in excess of the ninety-day period, the annual tax levied by this section shall be paid.
- (F) All taxes levied by division (B) of this section shall be reckoned as from the beginning of the quarter in which the tax receipt is issued or as from when the use of equipment under any existing tax receipt began.
- (G) The fees for unified carrier registration pursuant to section 4921.11 of the Revised Code shall be identical to those established by the unified carrier registration act board as approved by the federal motor carrier safety administration for each year.
- (H) The application fee for a certificate for the transportation of household goods issued pursuant to sections 4921.30 to 4921.38 of the Revised Code shall be based on the certificate holder's gross revenue, in the prior year, for the intrastate transportation of household goods.
- (I) The fees and taxes provided under this section shall be in addition to taxes, fees, and charges fixed and exacted by other sections of the Revised Code, except the assessments required by section 4905.10 of the Revised Code, but all fees, license fees, annual payments, license taxes, or taxes or other money exactions, except the general property tax, assessed, charged, fixed, or exacted by local authorities such as municipal corporations, townships, counties, or other local boards, or the officers of such subdivisions are illegal and, are superseded by sections 4503.04 and 4905.03 and Chapter 4921. of the Revised Code. On compliance with sections 4503.04 and 4905.03 and Chapter 4921. of the Revised Code, all local ordinances, resolutions, bylaws, and rules in force shall cease to be operative as to the persons in compliance, except that such local subdivisions may make reasonable local police regulations within their respective boundaries not inconsistent with sections 4503.04 and 4905.03 and Chapter 4921. of the Revised Code.