

## Ohio Revised Code

Section 715.09 Limiting motor vehicle parking tax rate.

Effective: July 19, 1995

Legislation: Senate Bill 188 - 121st General Assembly

A municipal corporation that imposes an excise or any other tax on the parking, housing, or storage of a motor vehicle in a lot, building, or other facility used for parking, housing, or otherwise storing motor vehicles shall not impose the tax at a rate greater than eight per cent of the fee or consideration charged for the parking, housing, or storage of the motor vehicle.