



Ohio Revised Code

Section 4501.044 International registration plan distribution fund.

Effective: July 1, 2017

Legislation: House Bill 26 - 132nd General Assembly

(A) All moneys received under section 4503.65 of the Revised Code and from the tax imposed by section 4503.02 of the Revised Code on vehicles that are apportionable and to which the rates specified in divisions (A)(1) to (21) and division (B) of section 4503.042 of the Revised Code apply shall be paid into the international registration plan distribution fund, which is hereby created in the state treasury, and distributed as follows:

(1) First, to make payments to other states that are members of the international registration plan of the portions of registration taxes the states are eligible to receive because of the operation within their borders of apportionable vehicles that are registered in Ohio;

(2) Second, two and five-tenths per cent of all the moneys received from apportionable vehicles under section 4503.65 of the Revised Code that are collected from other international registration plan jurisdictions shall be deposited into the public safety - highway purposes fund established in section 4501.06 of the Revised Code;

(3) Third, forty-two and six-tenths per cent of the moneys received from apportionable vehicles under divisions (A)(8) to (21) of section 4503.042 and forty-two and six-tenths per cent of the balance remaining from the moneys received under section 4503.65 of the Revised Code after distribution under division (A)(2) of this section shall be deposited in the state treasury to the credit of the public safety - highway purposes fund created by section 4501.06 of the Revised Code;

(4) Fourth, an amount estimated as the annual costs that the department of taxation will incur in conducting audits of persons who have registered motor vehicles under the international registration plan, one-twelfth of which amount shall be paid by the registrar of motor vehicles into the international registration plan auditing fund created by section 5703.12 of the Revised Code by the fifteenth day of each month;

(5) Fifth, to the public safety - highway purposes fund established in section 4501.06 of the Revised



Code, to offset operating expenses incurred by the bureau of motor vehicles in administering the international registration plan;

(6) Any moneys remaining in the international registration plan distribution fund after distribution under divisions (A)(1) to (5) of this section shall be distributed in accordance with division (B) of this section.

(B)(1) Moneys received from the tax imposed by section 4503.02 of the Revised Code on vehicles that are apportionable and to which the rates specified in divisions (A)(1) to (21) and division (B) of section 4503.042 of the Revised Code apply shall be distributed and used in the manner provided in section 4501.04 of the Revised Code and rules adopted by the registrar of motor vehicles for moneys deposited to the credit of the auto registration distribution fund.

(2) Moneys received from collections under section 4503.65 of the Revised Code shall be distributed under divisions (B)(2) and (3) of this section.

Each county, township, and municipal corporation shall receive an amount such that the ratio that the amount of moneys received by that county, township, or municipal corporation under division (B)(1) of this section from apportionable vehicles registered in Ohio and under section 4503.65 of the Revised Code from apportionable vehicles registered in other international registration plan jurisdictions bears to the total amount of moneys received by all counties, townships, and municipal corporations under division (B)(1) of this section from apportionable vehicles registered in Ohio and under section 4503.65 of the Revised Code from apportionable vehicles registered in other international registration plan jurisdictions equals the ratio that the amount of moneys that the county, township, or municipal corporation would receive from apportionable vehicles registered in Ohio were the moneys from such vehicles distributed under section 4501.04 of the Revised Code, based solely on the weight schedules contained in section 4503.042 of the Revised Code, bears to the total amount of money that all counties, townships, and municipal corporations would receive from apportionable vehicles registered in Ohio were the moneys from such vehicles distributed under section 4501.04 of the Revised Code, based solely on the weight schedules contained in section 4503.042 of the Revised Code.

No county, township, or municipal corporation shall receive under division (B)(2) of this section an



amount greater than the amount of money that that county, township, or municipal corporation would receive from apportionable vehicles registered in Ohio were the money from the taxation of such vehicles distributed under section 4501.04 of the Revised Code based solely on the weight schedules contained in section 4503.042 of the Revised Code.

(3) If, at the end of the distribution year, the total of all moneys received under section 4503.65 of the Revised Code exceeds the total moneys subject to distribution under division (B)(2) of this section, the registrar shall distribute to each county, township, and municipal corporation a portion of the excess. The excess shall be distributed to counties, townships, and municipal corporations in the same proportion that the revenues received by each county, township, and municipal corporation from collections under section 4503.02 and from collections under section 4503.65 of the Revised Code during that distribution year bears to the total revenues received by counties, townships, and municipal corporations from taxes levied under section 4503.02 and from collections under section 4503.65 of the Revised Code during that distribution year.

(C) All moneys received from the administrative fee imposed by division (C) of section 4503.042 of the Revised Code shall be deposited to the credit of the public safety - highway purposes fund established in section 4501.06 of the Revised Code, to offset operating expenses incurred by the bureau of motor vehicles in administering the international registration plan.

(D) All investment earnings of the international registration plan distribution fund shall be credited to the fund.