



Ohio Revised Code

Section 4503.04 Schedule of rates.

Effective: April 6, 2023

Legislation: House Bill 281 (GA 134), House Bill 74 (GA 134)

Except as provided in sections 4503.042 and 4503.65 of the Revised Code for the registration of commercial cars, trailers, semitrailers, and certain buses, the rates of the taxes imposed by section 4503.02 of the Revised Code shall be as follows:

(A)(1) For motor vehicles having three wheels or less, the license tax is:

(a) For each motorized bicycle or moped, ten dollars;

(b) For each motorcycle, autocycle, cab-enclosed motorcycle, motor-driven cycle, or motor scooter, fourteen dollars.

(2) For each low-speed, under-speed, and utility vehicle, and each mini-truck, ten dollars.

(B) For each passenger car, twenty dollars;

(C) For each manufactured home, each mobile home, and each travel trailer or house vehicle, ten dollars;

(D) For each noncommercial motor vehicle designed by the manufacturer to carry a load of no more than three-quarters of one ton and for each motor home, thirty-five dollars; for each noncommercial motor vehicle designed by the manufacturer to carry a load of more than three-quarters of one ton, but not more than one ton, seventy dollars;

(E) For each noncommercial trailer, the license tax is:

(1) Eighty-five cents for each one hundred pounds or part thereof for the first two thousand pounds or part thereof of weight of vehicle fully equipped;



(2) One dollar and forty cents for each one hundred pounds or part thereof in excess of two thousand pounds up to and including ten thousand pounds.

(F) Notwithstanding its weight, twelve dollars for any:

(1) Vehicle equipped, owned, and used by a charitable or nonprofit corporation exclusively for the purpose of administering chest x-rays or receiving blood donations;

(2) Van used principally for the transportation of persons with disabilities that has been modified by being equipped with adaptive equipment to facilitate the movement of such persons into and out of the van;

(3) Bus used principally for the transportation of persons with disabilities or persons sixty-five years of age or older.

(G) Notwithstanding its weight, twenty dollars for any bus used principally for the transportation of persons in a ridesharing arrangement.

(H) For each transit bus having motor power the license tax is twelve dollars.

"Transit bus" means either a motor vehicle having a seating capacity of more than seven persons which is operated and used by any person in the rendition of a public mass transportation service primarily in a municipal corporation or municipal corporations and provided at least seventy-five per cent of the annual mileage of such service and use is within such municipal corporation or municipal corporations or a motor vehicle having a seating capacity of more than seven persons which is operated solely for the transportation of persons associated with a charitable or nonprofit corporation, but does not mean any motor vehicle having a seating capacity of more than seven persons when such vehicle is used in a ridesharing capacity or any bus described by division (F)(3) of this section.

The application for registration of such transit bus shall be accompanied by an affidavit prescribed by the registrar of motor vehicles and signed by the person or an agent of the firm or corporation operating such bus stating that the bus has a seating capacity of more than seven persons, and that it



is either to be operated and used in the rendition of a public mass transportation service and that at least seventy-five per cent of the annual mileage of such operation and use shall be within one or more municipal corporations or that it is to be operated solely for the transportation of persons associated with a charitable or nonprofit corporation.

The form of the license plate, and the manner of its attachment to the vehicle, shall be prescribed by the registrar of motor vehicles.

(I) Except as otherwise provided in division (A) or (J) of this section, the minimum tax for any vehicle having motor power is ten dollars and eighty cents, and for each noncommercial trailer, five dollars.

(J)(1) Except as otherwise provided in division (J) of this section, for each farm truck, except a noncommercial motor vehicle, that is owned, controlled, or operated by one or more farmers exclusively in farm use as defined in this section, and not for commercial purposes, and provided that at least seventy-five per cent of such farm use is by or for the one or more owners, controllers, or operators of the farm in the operation of which a farm truck is used, the license tax is five dollars plus:

- (a) Fifty cents per one hundred pounds or part thereof for the first three thousand pounds;
- (b) Seventy cents per one hundred pounds or part thereof in excess of three thousand pounds up to and including four thousand pounds;
- (c) Ninety cents per one hundred pounds or part thereof in excess of four thousand pounds up to and including six thousand pounds;
- (d) Two dollars for each one hundred pounds or part thereof in excess of six thousand pounds up to and including ten thousand pounds;
- (e) Two dollars and twenty-five cents for each one hundred pounds or part thereof in excess of ten thousand pounds;



(f) The minimum license tax for any farm truck shall be twelve dollars.

(2) The owner of a farm truck may register the truck for a period of one-half year by paying one-half the registration tax imposed on the truck under this chapter and one-half the amount of any tax imposed on the truck under Chapter 4504. of the Revised Code.

(3) A farm bus may be registered for a period of three hundred ten days from the date of issue of the license plates for the bus, for a fee of ten dollars, provided such license plates shall not be issued for more than one such period in any calendar year. Such use does not include the operation of trucks by commercial processors of agricultural products.

(4) License plates for farm trucks and for farm buses shall have some distinguishing marks, letters, colors, or other characteristics to be determined by the director of public safety.

(5) Every person registering a farm truck or bus under this section shall furnish an affidavit certifying that the truck or bus licensed to that person is to be so used as to meet the requirements necessary for the farm truck or farm bus classification.

Any farmer may use a truck owned by the farmer for commercial purposes by paying the difference between the commercial truck registration fee and the farm truck registration fee for the remaining part of the registration period for which the truck is registered. Such remainder shall be calculated from the beginning of the semiannual period in which application for such commercial license is made.

Taxes at the rates provided in this section are in lieu of all taxes on or with respect to the ownership of such motor vehicles, except as provided in sections 4503.042, 4503.06, and 4503.65 of the Revised Code.

(K) Other than trucks registered under the international registration plan in another jurisdiction and for which this state has received an apportioned registration fee, the license tax for each truck which is owned, controlled, or operated by a nonresident, and licensed in another state, and which is used exclusively for the transportation of nonprocessed agricultural products intrastate, from the place of production to the place of processing, is twenty-four dollars.



"Truck," as used in this division, means any pickup truck, straight truck, semitrailer, or trailer other than a travel trailer. Nonprocessed agricultural products, as used in this division, does not include livestock or grain.

A license issued under this division shall be issued for a period of one hundred thirty days in the same manner in which all other licenses are issued under this section, provided that no truck shall be so licensed for more than one one-hundred-thirty-day period during any calendar year.

The license issued pursuant to this division shall consist of a windshield decal to be designed by the director of public safety.

Every person registering a truck under this division shall furnish an affidavit certifying that the truck licensed to the person is to be used exclusively for the purposes specified in this division.

(L) Every person registering a motor vehicle as a noncommercial motor vehicle as defined in section 4501.01 of the Revised Code, or registering a trailer as a noncommercial trailer as defined in that section, shall furnish an affidavit certifying that the motor vehicle or trailer so licensed to the person is to be so used as to meet the requirements necessary for the noncommercial vehicle classification.

(M) Every person registering a van or bus as provided in divisions (F)(2) and (3) of this section shall furnish a notarized statement certifying that the van or bus licensed to the person is to be used for the purposes specified in those divisions. The form of the license plate issued for such motor vehicles shall be prescribed by the registrar.

(N) Every person registering as a passenger car a motor vehicle designed and used for carrying more than nine but not more than fifteen passengers, and every person registering a bus as provided in division (G) of this section, shall furnish an affidavit certifying that the vehicle so licensed to the person is to be used in a ridesharing arrangement and that the person will have in effect whenever the vehicle is used in a ridesharing arrangement a policy of liability insurance with respect to the motor vehicle in amounts and coverages no less than those required by section 4509.79 of the Revised Code. The form of the license plate issued for such a motor vehicle shall be prescribed by the registrar.



(O)(1) If an application for registration renewal is not applied for prior to the expiration date of the registration or within thirty days after that date, the registrar or deputy registrar shall collect a fee of ten dollars for the issuance of the vehicle registration. For any motor vehicle that is used on a seasonal basis, whether used for general transportation or not, and that has not been used on the public roads or highways since the expiration of the registration, the registrar or deputy registrar shall waive the fee established under this division if the application is accompanied by supporting evidence of seasonal use as the registrar may require. The registrar or deputy registrar may waive the fee for other good cause shown if the application is accompanied by supporting evidence as the registrar may require. The fee shall be in addition to all other fees established by this section. A deputy registrar shall retain fifty cents of the fee and shall transmit the remaining amount to the registrar at the time and in the manner provided by section 4503.10 of the Revised Code. The registrar shall deposit all moneys received under this division into the public safety - highway purposes fund established in section 4501.06 of the Revised Code.

(2) Division (O)(1) of this section does not apply to a farm truck or farm bus registered under division (J) of this section.

(P) As used in this section:

(1) "Van" means any motor vehicle having a single rear axle and an enclosed body without a second seat.

(2) "Person with a disability" means any person who has lost the use of one or both legs, or one or both arms, or is blind, deaf, or unable to move about without the aid of crutches or a wheelchair.

(3) "Farm truck" means a truck used in the transportation from the farm of products of the farm, including livestock and its products, poultry and its products, floricultural and horticultural products, and in the transportation to the farm of supplies for the farm, including tile, fence, and every other thing or commodity used in agricultural, floricultural, horticultural, livestock, and poultry production and livestock, poultry, and other animals and things used for breeding, feeding, or other purposes connected with the operation of the farm.



(4) "Farm bus" means a bus used only for the transportation of agricultural employees and used only in the transportation of such employees as are necessary in the operation of the farm.

(5) "Farm supplies" includes fuel used exclusively in the operation of a farm, including one or more homes located on and used in the operation of one or more farms, and furniture and other things used in and around such homes.

The Legislative Service Commission presents the text of this section as a composite of the section as amended by multiple acts of the General Assembly. This presentation recognizes the principle stated in R.C. 1.52(B) that amendments are to be harmonized if reasonably capable of simultaneous operation.