



## Ohio Revised Code

### Section 4504.172 Supplemental municipal license tax.

Effective: July 1, 1987

Legislation: House Bill 419 - 117th General Assembly

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For the purpose of paying the costs and expenses of enforcing and administering the tax provided for in this section; to supplement revenue already available to municipal corporations under section 4504.04, 4504.06, 4504.17, or 4507.171 of the Revised Code, and to provide additional revenue for the purposes set forth in those sections, the legislative authority of any municipal corporation may levy an annual license tax, without regard to any tax being levied pursuant to section 4504.06, 4504.17, or 4504.171, or received pursuant to section 4504.04 of the Revised Code, and 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. The 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 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, 4503.41, and 4503.43 of the Revised Code.

No ordinance, resolution, or other measure levying a municipal motor vehicle license tax pursuant to this section 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.

A municipal motor vehicle license tax levied under this section shall continue in effect until repealed.

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