



Ohio Revised Code

Section 4504.181 Authority to levy tax for operation of motor vehicles.

Effective: April 3, 2025

Legislation: House Bill 315 - 135th General Assembly

(A)(1) The board of township trustees of a township may, by resolution, levy an annual license tax upon the operation of motor vehicles on the public roads and highways in the unincorporated territory of the township for any authorized purpose. A tax levied under this section is in addition to the tax levied by sections 4503.02 and 4503.07 of the Revised Code and any other tax levied under this chapter. The tax shall be at the rate of five dollars per motor vehicle on all motor vehicles the district of registration of which is located in the unincorporated area of the township levying the tax, as defined in section 4503.10 of the Revised Code. The rate of the tax is in addition to the tax rates prescribed in sections 4503.04 and 4503.042 of the Revised Code and is subject to both of the following:

(a) The reductions in the manner provided in section 4503.11 of the Revised Code;

(b) The exemptions provided in sections 4503.16, 4503.17, 4503.172, 4503.173, 4503.18, 4503.41, 4503.43, 4503.46, and 4503.571 of the Revised Code.

(2) As used in division (A)(1) of this section, "authorized purpose" means any of the following:

(a) Paying the costs and expenses of enforcing and administering the tax provided for in this section;

(b) Paying for construction, reconstruction, improvement, maintenance, and repair of township roads, bridges, and culverts;

(c) Purchasing, erecting, and maintaining traffic signs, markers, lights, and signals;

(d) Purchasing road machinery and equipment, and planning, constructing, and maintaining suitable buildings to house such equipment;

(e) Paying any costs apportioned to the township under section 4907.47 of the Revised Code;



(f) Supplementing revenue already available for the aforementioned purposes.

(B) Prior to the adoption of any resolution under this section, the board of township trustees shall conduct two public hearings on the resolution, the second hearing to be not less than three but not more than ten days after the first hearing. The board shall provide notice of the date, time, and place of both hearings by publication once a week on the same day of the week for two consecutive weeks using at least one of the following publications:

- (1) In the print or digital edition of a newspaper of general circulation in the township;
- (2) On the official public notice web site established under section 125.182 of the Revised Code;
- (3) On the web site and social media account of the township.

The second publication shall be not less than ten but not more than thirty days prior to the first hearing.

(C) No resolution adopted under this section shall become effective sooner than thirty days following its adoption. A resolution under this section is subject to a referendum in the same manner, except as to the form of the petition, as provided in division (H) of section 519.12 of the Revised Code for a proposed amendment to a township zoning resolution. In addition, a petition under this section shall be governed by the rules specified in section 3501.38 of the Revised Code.

No resolution levying a tax under this section for which a referendum vote has been requested shall go into effect unless approved by a majority of those voting upon it.

(D) A township license tax levied under this section continues in effect until repealed.