



Ohio Revised Code

Section 4504.20 Exempting noncommercial trailers not exceeding 1,000 pounds.

Effective: April 10, 1991

Legislation: Senate Bill 285 - 118th General Assembly

The legislative authority of a municipal corporation, county, or township levying or proposing to levy a municipal, county, or township motor vehicle license tax pursuant to this chapter may, by ordinance or resolution, exempt noncommercial trailers weighing one thousand pounds or less from application of the tax. Any person registering a noncommercial trailer weighing one thousand pounds or less, the district of registration of which is a municipal corporation, county, or township that has exempted such trailers under this section, may apply to register the trailer without payment of the tax to which the trailer would otherwise be subject, upon presentation of such evidence of the trailer's weight as the registrar of motor vehicles requires. The exemption may be included in the ordinance or resolution levying the tax or, if the tax is in effect at the time the legislative authority decides to authorize the exemption, in a separate ordinance or resolution. Upon its adoption, the legislative authority shall immediately forward to the registrar a copy of the separate ordinance or resolution authorizing such a tax exemption.

As used in this section, "noncommercial trailer" has the same meaning as in division (N) of section 4501.01 of the Revised Code.
