



Ohio Revised Code

Section 4561.18 Application for license and registration - tax rates.

Effective: July 1, 2009

Legislation: House Bill 2 - 128th General Assembly

- (A) The owner of any aircraft that is based in this state and that is not of a type specified in divisions (A)(1) to (5) of section 4561.17 of the Revised Code, shall register that aircraft with the department of transportation pursuant to this section.
- (B) Applications for the licensing and registration of aircraft shall be made and signed by the owner on forms the department of transportation prepares. The forms shall contain a description of the aircraft, including its federal registration number, the airport or other place at which the aircraft is based, and any other information the department requires.
- (C)(1) Registration forms shall be filed with the director of transportation annually at the time the director specifies and shall be renewed according to the standard renewal procedure of sections 4745.01 to 4745.03 of the Revised Code. If the airport or other place at which the aircraft usually is based changes, the owner shall update the registration by filing a new form with the office of aviation.
- (2) An application for the registration of any aircraft not previously registered in this state that is acquired or becomes subject to the license tax subsequent to the last day of January in any year, shall be made for the balance of the year in which the aircraft is acquired, within thirty days after the acquisition or after becoming subject to the license tax.
- (D)(1) Each registration form shall be accompanied by the proper license tax, which, for all aircraft other than those described in division (D)(2) of this section, shall be at the annual rate of fifteen dollars per seat, based on the manufacturer's maximum listed seating capacity.
- (2) The license tax for gliders and balloons shall be fifteen dollars annually.
- (E) The department of transportation shall maintain all registrations filed with it under this section and shall develop a program to track and enforce the registration of aircraft based in this state.



(F) The taxes this section requires are in lieu of all other taxes on or with respect to ownership of an aircraft.

(G) The director of transportation shall impose a fine pursuant to section 4561.22 of the Revised Code for each aircraft that an owner fails to register as this section requires and shall require the owner to register the aircraft within the time the director specifies. The director may impose a separate fine for each registration period during which the owner fails to register the aircraft.