



Ohio Revised Code

Section 5728.01 Fuel use tax definitions.

Effective: July 1, 2013

Legislation: House Bill 51 - 130th General Assembly

As used in sections 5728.02 to 5728.14 of the Revised Code:

- (A) "Motor vehicle" means everything on wheels that is self-propelled, other than by muscular power or power collected from electric trolley wires and other than vehicles or machinery not designed for or employed in general highway transportation, used to transport or propel persons or property over a public highway.
- (B) "Commercial car" means any motor vehicle used for transporting persons or property, wholly on its own structure on a public highway.
- (C) "Commercial tractor" means any motor vehicle designed and used to propel or draw a trailer or semi-trailer or both on a public highway without having any provision for carrying loads independently of such trailer or semi-trailer.
- (D) "Trailer" means everything on wheels that is not self-propelled, except vehicles or machinery not designed for or employed in general highway transportation, used for carrying property wholly on its own structure and for being drawn by a motor vehicle on a public highway, including any such vehicle when formed by or operated as a combination of a semi-trailer and a vehicle of the dolly type such as that commonly known as a trailer dolly. "Trailer" does not include manufactured homes as defined in division (C)(4) of section 3781.06 of the Revised Code or mobile homes as defined in division (O) of section 4501.01 of the Revised Code.
- (E) "Semi-trailer" means everything on wheels that is not self-propelled, except vehicles or machinery not designed for or employed in general highway transportation, designed and used for carrying property on a public highway when being propelled or drawn by a commercial tractor when part of its own weight or the weight of its load, or both, rest upon and is carried by a commercial tractor.



(F) "Commercial tandem" means any commercial car and trailer or any commercial tractor, semi-trailer, and trailer when fastened together and used as one unit.

(G) "Commercial tractor combination" means any commercial tractor and semi-trailer when fastened together and used as one unit.

(H) "Axle" means two or more load carrying wheels mounted in a single transverse vertical plane.

(I) "Public highway" means any highway, road, or street dedicated to public use, including a highway under the control and jurisdiction of the Ohio turnpike and infrastructure commission created by the provisions of section 5537.02 of the Revised Code and land and lots over which the public, either as user or owner, generally has a right to pass even though such land or lots are closed temporarily by public authorities for the purpose of construction, reconstruction, maintenance, or repair.

(J) "Jurisdiction" means a state of the United States, the District of Columbia, or a province or territory of Canada.