



## Ohio Revised Code

### Section 5741.023 County use tax for specific purposes.

Effective: January 1, 2006

Legislation: House Bill 95 - 125th General Assembly

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(A) For the same purposes for which it has imposed a tax under section 5739.026 of the Revised Code, any county that levies a tax pursuant to such section shall levy a tax at the same rate levied pursuant to such section on the storage, use, or other consumption in the county of the following:

(1) Motor vehicles, and watercraft and outboard motors required to be titled in the county pursuant to Chapter 1548. of the Revised Code, acquired by a transaction subject to the tax imposed by section 5739.02 of the Revised Code;

(2) In addition to the tax imposed by section 5741.02 of the Revised Code, tangible personal property and services subject to the tax levied by this state as provided in section 5741.02 of the Revised Code, and tangible personal property and services purchased in another county within this state by a transaction subject to the tax imposed by section 5739.02 of the Revised Code.

The tax shall be levied pursuant to a resolution of the board of county commissioners, which shall be adopted in the same manner as provided in section 5739.026 of the Revised Code. Such resolution shall be adopted and shall become effective on the same day as the resolution adopted by the board of county commissioners levying a sales tax pursuant to such section and shall remain in effect until such sales tax is repealed or expires.

(B) The tax levied pursuant to this section shall be in addition to the tax levied by section 5741.02 of the Revised Code and, except as provided in division (D) of this section, any tax levied pursuant to sections 5741.021 and 5741.022 of the Revised Code.

(C) The additional tax levied by the county shall be collected pursuant to section 5739.025 of the Revised Code.

(D) The tax levied pursuant to this section shall not be applicable to any benefit of a service realized or to any storage, use, or consumption of property not within the taxing power of a county under the



constitution of the United States or the constitution of this state, or to property or services on which tax levied by a county or transit authority pursuant to this section or section 5739.021, 5739.023, 5739.026, 5741.021, or 5741.022 of the Revised Code has been paid, if the sum of the taxes paid pursuant to those sections is equal to or greater than the sum of the taxes due under this section and sections 5741.021 and 5741.022 of the Revised Code. If the sum of the taxes paid is less than the sum of the taxes due under this section and sections 5741.021 and 5741.022 of the Revised Code, the amount of tax paid shall be credited against the amount of tax due.