



Ohio Revised Code

Section 4503.02 Levy of annual license tax.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

An annual license tax is hereby levied upon the operation of motor vehicles on the public roads or highways, for the purpose of enforcing and paying the expense of administering the law relative to the registration and operation of such vehicles; planning, constructing, maintaining, and repairing public roads, highways, and streets; maintaining and repairing bridges and viaducts; paying the counties' proportion of the cost and expenses of cooperating with the department of transportation in the planning, improvement, and construction of state highways; paying the counties' portion of the compensation, damages, cost, and expenses of planning, constructing, reconstructing, improving, maintaining, and repairing roads; paying the principal, interest, and charges on county bonds and other obligations issued pursuant to Chapter 133. of the Revised Code or incurred pursuant to section 5531.09 of the Revised Code for highway improvements; for the purpose of providing motorcycle safety and education instruction; enabling municipal corporations to plan, construct, reconstruct, repave, widen, maintain, repair, clear, and clean public highways, roads, and streets; paying the principal, interest, and other charges on municipal bonds and other obligations issued pursuant to Chapter 133. of the Revised Code or incurred pursuant to section 5531.09 of the Revised Code for highway improvements; to maintain and repair bridges and viaducts; to purchase, erect, and maintain street and traffic signs and markers; to purchase, erect, and maintain traffic lights and signals; to supplement revenue already available for such purposes; to pay the interest, principal, and charges on bonds and other obligations issued pursuant to Section 2i of Article VIII, Ohio Constitution, and sections 5528.30 and 5528.31 of the Revised Code.

The tax shall be at the rates specified in sections 4503.04, 4503.042, and 4503.65 of the Revised Code. Under section 4503.04 of the Revised Code, the tax shall be paid to and collected by the registrar of motor vehicles or deputy registrar at the time of making application for registration. Under sections 4503.042 and 4503.65 of the Revised Code, the tax shall be paid to and collected by the registrar or deputy registrar as specified in those sections at the time and manner set forth by the registrar by rule.