



Ohio Revised Code

Section 4503.09 Tax on manufacturer, dealer, or distributor of motor vehicles.

Effective: June 30, 1995

Legislation: House Bill 107 - 121st General Assembly

For the purpose of enforcing and paying the expense of administering the law relative to the registration and operation of motor vehicles, each manufacturer, dealer, or distributor of motor vehicles shall pay a tax of twenty-five dollars for each taxing district in which its place or places of business are located in this state. The registrar of motor vehicles shall collect the tax imposed by this section only from those persons who are manufacturers, dealers, or distributors. When a person has paid the annual tax in the taxing district in which the place of business is located, he shall not be required to pay this same tax if he moves his place of business into another taxing district within the same licensing year.
