

As Introduced

131st General Assembly

Regular Session

2015-2016

H. B. No. 528

Representative Ruhl

Cosponsors: Representatives Boose, Hambley, Grossman, O'Brien, M.

A BILL

To enact sections 4504.23, 4504.24, 4504.25, 1
4504.26, 4504.27, and 4504.28 of the Revised 2
Code to authorize additional permissive local 3
motor vehicle license taxes up to a total of 4
\$15. 5

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 4504.23, 4504.24, 4504.25, 6
4504.26, 4504.27, and 4504.28 of the Revised Code be enacted to 7
read as follows: 8

Sec. 4504.23. (A) (1) The legislative authority of any 9
municipal corporation may, by ordinance, resolution, or other 10
measure, levy an annual license tax upon the operation of motor 11
vehicles on the public roads or highways in that municipal 12
corporation for any authorized purpose. A tax levied under this 13
section is in addition to the tax levied by sections 4503.02 and 14
4503.07 of the Revised Code and any other tax levied under this 15
chapter. The tax shall be at the rate of five dollars per motor 16
vehicle on all motor vehicles the district of registration of 17
which is in the municipal corporation levying the tax, as 18

defined in section 4503.10 of the Revised Code. The rate of the 19
tax is in addition to the tax rates prescribed in sections 20
4503.04 and 4503.042 of the Revised Code and is subject to both 21
of the following: 22

(a) The reductions in the manner provided in section 23
4503.11 of the Revised Code; 24

(b) The exemptions provided in sections 4503.16, 4503.17, 25
4503.171, 4503.172, 4503.173, 4503.18, 4503.41, 4503.43, 26
4503.46, and 4503.571 of the Revised Code. 27

(2) As used in division (A) (1) of this section, 28
"authorized purpose" means any of the following: 29

(a) Paying the costs and expenses of enforcing and 30
administering the tax provided for in this section; 31

(b) Planning, constructing, improving, maintaining, and 32
repairing public roads, highways, and streets; 33

(c) Maintaining and repairing bridges and viaducts; 34

(d) Paying the municipal corporation's portion of the 35
costs and expenses of cooperating with the department of 36
transportation in the planning, improvement, and construction of 37
state highways; 38

(e) Paying the municipal corporation's portion of the 39
compensation, damages, costs, and expenses of planning, 40
constructing, reconstructing, improving, maintaining, and 41
repairing roads and streets; 42

(f) Paying any costs apportioned to the municipal 43
corporation under section 4907.47 of the Revised Code; 44

(g) Paying debt service charges on notes or bonds of the 45

<u>municipal corporation issued for such purposes;</u>	46
<u>(h) Purchasing, erecting, and maintaining street and traffic signs and markers;</u>	47
<u>(i) Purchasing, erecting, and maintaining traffic lights and signals;</u>	49
<u>(j) Supplementing revenue already available for any of the aforementioned purposes.</u>	51
<u>(B) No ordinance, resolution, or other measure levying a municipal motor vehicle license tax pursuant to this section shall be enacted as an emergency measure under section 731.30 of the Revised Code or pursuant to the charter of any municipal corporation, and each such ordinance, resolution, or other measure is subject to a referendum as provided in sections 731.29 to 731.41 of the Revised Code or by the charter of the municipal corporation.</u>	53
<u>(C) If the legislative authority of a municipal corporation adopts an ordinance, resolution, or other measure to levy a municipal motor vehicle license tax under this section, the legislative authority shall provide written notice of the adoption of the ordinance, resolution, or other measure to the board of county commissioners of the county in which the municipal corporation is located.</u>	54
<u>(D) A municipal motor vehicle license tax levied under this section shall continue in effect until repealed.</u>	55
<u>Sec. 4504.24. (A) (1) The board of county commissioners of a county may, by resolution, levy an annual license tax upon the operation of motor vehicles on the public roads and highways in that county for any authorized purpose. A tax levied under this section is in addition to the tax levied by sections 4503.02 and</u>	56
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4503.07 of the Revised Code and any other tax levied under this 75
chapter. The tax shall be at the rate of five dollars per motor 76
vehicle on all motor vehicles the district of registration of 77
which is located in the county levying the tax, as defined in 78
section 4503.10 of the Revised Code. The rate of the tax is in 79
addition to the tax rates prescribed in sections 4503.04 and 80
4503.042 of the Revised Code and is subject to both of the 81
following: 82

(a) The reductions in the manner provided in section 83
4503.11 of the Revised Code; 84

(b) The exemptions provided in sections 4503.16, 4503.17, 85
4503.171, 4503.172, 4503.173, 4503.18, 4503.41, 4503.43, 86
4503.46, and 4503.571 of the Revised Code. 87

(2) As used in division (A) (1) of this section, 88
"authorized purpose" means any of the following: 89

(a) Paying the costs and expenses of enforcing and 90
administering the tax provided for in this section; 91

(b) Planning, constructing, improving, maintaining, and 92
repairing public roads, highways, and streets; 93

(c) Maintaining and repairing bridges and viaducts; 94

(d) Paying the county's portion of the costs and expenses 95
of cooperating with the department of transportation in the 96
planning, improvement, and construction of state highways; 97

(e) Paying the county's portion of the compensation, 98
damages, costs, and expenses of planning, constructing, 99
reconstructing, improving, maintaining, and repairing roads and 100
streets; 101

(f) Paying any costs apportioned to the county under 102

<u>section 4907.47 of the Revised Code;</u>	103
<u>(g) Paying debt service charges on notes or bonds of the</u>	104
<u>county issued for such purposes;</u>	105
<u>(h) Paying all or part of the costs and expenses of</u>	106
<u>municipal corporations in planning, constructing,</u>	107
<u>reconstructing, improving, maintaining, and repairing highways,</u>	108
<u>roads, and streets designated as necessary or conducive to the</u>	109
<u>orderly and efficient flow of traffic within and through the</u>	110
<u>county pursuant to section 4504.03 of the Revised Code;</u>	111
<u>(i) Purchasing, erecting, and maintaining street and</u>	112
<u>traffic signs and markers;</u>	113
<u>(j) Purchasing, erecting, and maintaining traffic lights</u>	114
<u>and signals;</u>	115
<u>(k) Supplementing revenue already available for the</u>	116
<u>forementioned purposes.</u>	117
<u>(B) Prior to the adoption of any resolution under this</u>	118
<u>section, the board of county commissioners shall conduct two</u>	119
<u>public hearings on the resolution, the second hearing to be not</u>	120
<u>less than three but not more than ten days after the first</u>	121
<u>hearing. The board shall provide notice of the date, time, and</u>	122
<u>place of both hearings by publication in a newspaper of general</u>	123
<u>circulation in the county, or as provided in section 7.16 of the</u>	124
<u>Revised Code, once a week on the same day of the week for two</u>	125
<u>consecutive weeks. The second publication shall be not less than</u>	126
<u>ten but not more than thirty days prior to the first hearing.</u>	127
<u>(C) No resolution adopted under this section shall become</u>	128
<u>effective sooner than thirty days following its adoption. A</u>	129
<u>resolution under this section is subject to a referendum as</u>	130
<u>provided in sections 305.31 to 305.41 of the Revised Code. No</u>	131

resolution levying a tax under this section for which a 132
referendum vote has been requested shall go into effect unless 133
approved by a majority of those voting upon it. 134

(D) If a board of county commissioners adopts a resolution 135
to levy a county license tax under this section, the board shall 136
provide written notice of the adoption of the resolution to the 137
legislative authority of each municipal corporation that is 138
located in the county and to the board of township trustees of 139
each township that is located in the county. 140

(E) A county license tax levied under this section 141
continues in effect until repealed. 142

Sec. 4504.25. (A) (1) The board of township trustees of a 143
township may, by resolution, levy an annual license tax upon the 144
operation of motor vehicles on the public roads and highways in 145
the unincorporated territory of the township for any authorized 146
purpose. The tax levied under this section is in addition to the 147
tax levied by sections 4503.02 and 4503.07 of the Revised Code 148
and any other tax levied under this chapter. The tax shall be at 149
the rate of five dollars per motor vehicle on all motor vehicles 150
the owners of which reside in the unincorporated area of the 151
township. The rate of the tax is in addition to the tax rates 152
prescribed in sections 4503.04 and 4503.042 of the Revised Code 153
and is subject to both of the following: 154

(a) The reductions in the manner provided in section 155
4503.11 of the Revised Code; 156

(b) The exemptions provided in sections 4503.16, 4503.17, 157
4503.171, 4503.172, 4503.173, 4503.18, 4503.41, 4503.43, 158
4503.46, and 4503.571 of the Revised Code. 159

(2) As used in division (A) (1) of this section, 160

<u>"authorized purpose" means any of the following:</u>	161
<u>(a) Paying the costs and expenses of enforcing and</u>	162
<u>administering the tax provided for in this section;</u>	163
<u>(b) Constructing, reconstructing, improving, maintaining,</u>	164
<u>and repairing township roads, bridges, and culverts;</u>	165
<u>(c) Purchasing, erecting, and maintaining traffic signs,</u>	166
<u>markers, lights, and signals;</u>	167
<u>(d) Purchasing road machinery and equipment, and planning,</u>	168
<u>constructing, and maintaining suitable buildings to house such</u>	169
<u>equipment;</u>	170
<u>(e) Paying any costs apportioned to the township under</u>	171
<u>section 4907.47 of the Revised Code;</u>	172
<u>(f) Supplementing revenue already available for any</u>	173
<u>aforementioned purpose.</u>	174
<u>(B) Prior to the adoption of any resolution under this</u>	175
<u>section, the board of township trustees shall conduct two public</u>	176
<u>hearings on the resolution, the second hearing to be held not</u>	177
<u>less than three but not more than ten days after the first</u>	178
<u>hearing. The board shall provide notice of the date, time, and</u>	179
<u>place of both hearings by publication in a newspaper of general</u>	180
<u>circulation in the township or as provided in section 7.16 of</u>	181
<u>the Revised Code, once a week on the same day of the week for</u>	182
<u>two consecutive weeks. The second publication shall be not less</u>	183
<u>than ten but not more than thirty days prior to the first</u>	184
<u>hearing.</u>	185
<u>(C) No resolution enacted under this section shall become</u>	186
<u>effective sooner than thirty days following its adoption. A</u>	187
<u>resolution under this section is subject to a referendum, except</u>	188

as to the form of the petition, as provided in division (H) of 189
section 519.12 of the Revised Code for a proposed amendment to a 190
township zoning resolution. In addition, a petition under this 191
division shall be governed by section 3501.38 of the Revised 192
Code. No resolution levying a tax under this section for which a 193
referendum vote has been requested shall go into effect unless 194
approved by a majority of those voting upon it. 195

(D) If a board of township trustees adopts a resolution to 196
levy a township license tax under this section, the board shall 197
provide written notice of the adoption of the resolution to the 198
board of county commissioners of the county in which the 199
township is located. 200

(E) A township license tax levied under this section 201
continues in effect until repealed. 202

Sec. 4504.26. (A) (1) Except as provided in division (A) (2) 203
of this section, any county that levies the tax authorized by 204
section 4504.24 of the Revised Code may, by resolution, levy an 205
annual license tax in addition to the tax levied by that section 206
and any tax levied under sections 4503.02, 4503.07, and 4504.01 207
to 4504.25 of the Revised Code on the operation of motor 208
vehicles upon the public roads and highways within the county. 209
The tax shall be for the purpose of paying the costs of 210
enforcing and administering the tax provided for in this 211
section, for other authorized purposes specified in section 212
4504.24 of the Revised Code, and to supplement revenue already 213
available for those purposes. The tax shall be at a rate of five 214
dollars per motor vehicle on all motor vehicles the district of 215
registration of which, as defined in section 4503.10 of the 216
Revised Code, is located in the county levying the tax. The rate 217
of the tax is in addition to the tax rates prescribed in 218

sections 4503.04 and 4503.042 of the Revised Code and is subject 219
to both of the following: 220

(a) The reductions in the manner provided in section 221
4503.11 of the Revised Code; 222

(b) The exemptions provided in sections 4503.16, 4503.17, 223
4503.171, 4503.172, 4503.173, 4503.18, 4503.41, 4503.43, 224
4503.46, and 4503.571 of the Revised Code. 225

(2) Beginning four years after the effective date of this 226
section, a county shall not levy an annual license tax under 227
this section on the operation of either of the following: 228

(a) A motor vehicle the district of registration of which 229
is in any municipal corporation that has established a license 230
tax under section 4504.27 of the Revised Code; 231

(b) A motor vehicle the owner of which resides in the 232
unincorporated area of a township that has established a license 233
tax under section 4504.28 of the Revised Code. 234

(B) Prior to establishing a license tax under this 235
section, the board of county commissioners of a county shall: 236

(1) Adopt a resolution, effective not sooner than thirty 237
days following its adoption, that notifies the legislative 238
authority of any municipal corporation and the board of township 239
trustees of any township located within the county of all of the 240
following: 241

(a) That the board of county commissioners intends to 242
establish a license tax under this section; 243

(b) That if the legislative authority of the municipal 244
corporation or the board of township trustees of the township 245
adopts, within sixty days after the effective date of the 246

resolution, an ordinance or resolution requesting adoption of 247
the license tax, the municipal corporation or township shall 248
receive a portion of the revenue from the license tax; 249

(c) That if the legislative authority of the municipal 250
corporation or board of township trustees does not adopt such an 251
ordinance or resolution within sixty days after the effective 252
date of the resolution, the county will retain all revenue from 253
the license tax. 254

(2) Conduct two public hearings on the resolution, the 255
second hearing to be not less than three but not more than ten 256
days after the first hearing. The board shall provide notice of 257
the date, time, and place of both hearings by publication in a 258
newspaper of general circulation in the county, or as provided 259
in section 7.16 of the Revised Code, once a week on the same day 260
of the week for two consecutive weeks. The second publication 261
shall be not less than ten but not more than thirty days prior 262
to the first hearing. 263

(C) Sixty days after the effective date of a resolution 264
adopted by the county under division (B) (1) of this section, the 265
county may adopt a resolution establishing the license tax 266
authorized under division (A) of this section. No resolution 267
adopted under this section shall become effective sooner than 268
thirty days following its adoption. A resolution under this 269
section is subject to a referendum as provided in sections 270
305.31 to 305.41 of the Revised Code. No resolution levying a 271
tax under this section for which a referendum vote has been 272
requested shall go into effect unless approved by a majority of 273
those voting upon it. 274

(D) The money received from a county license tax 275
established under this section shall be distributed as follows: 276

(1) The amount arising from any motor vehicle the district of registration of which is in a municipal corporation that adopted an ordinance requesting the county to adopt the license tax shall be allocated fifty per cent to the county and fifty per cent to the municipal corporation. 277
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(2) The amount arising from any motor vehicle the owner of which resides in the unincorporated area of an urban township, as defined in division (B) of section 504.01 of the Revised Code, that adopted a resolution requesting the county to adopt the license tax shall be allocated fifty per cent to the county and fifty per cent to the township. 282
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(3) The amount arising from any motor vehicle the owner of which resides in the unincorporated area of a township that is not an urban township, as defined in division (B) of section 504.01 of the Revised Code, that adopted a resolution requesting the county to adopt the license tax shall be allocated seventy per cent to the county and thirty per cent to the township. 288
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(4) The entire amount arising from any motor vehicle that is not subject to distribution under divisions (D) (1) to (3) of this section shall be allocated to the county. 294
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(E) A county license tax levied under this section continues in effect until repealed. 297
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Sec. 4504.27. (A) Beginning four years after the effective date of this section, the legislative authority of a municipal corporation that is located in a county that is not levying the tax authorized by section 4504.26 of the Revised Code may, by ordinance, resolution, or other measure, levy an annual license tax upon the operation of motor vehicles on the public roads or highways within the municipal corporation for any authorized 299
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purpose under division (A) (2) of section 4504.23 of the Revised 306
Code. A tax levied under this section is in addition to the tax 307
levied by sections 4503.02 and 4503.07 of the Revised Code and 308
any other tax levied under sections 4504.01 to 4504.25 of the 309
Revised Code. The tax shall be at the rate of five dollars per 310
motor vehicle on all motor vehicles the district of registration 311
of which is in the municipal corporation levying the tax, as 312
defined in section 4503.10 of the Revised Code. The rate of this 313
tax is in addition to the tax rates prescribed in sections 314
4503.04 and 4503.042 of the Revised Code and is subject to both 315
of the following: 316

(1) The reductions in the manner provided in section 317
4503.11 of the Revised Code; 318

(2) The exemptions provided in sections 4503.16, 4503.17, 319
4503.171, 4503.172, 4503.173, 4503.18, 4503.41, 4503.43, 320
4503.46, and 4503.571 of the Revised Code. 321

(B) No ordinance, resolution, or other measure levying a 322
municipal motor vehicle license tax pursuant to this section 323
shall be enacted as an emergency measure under section 731.30 of 324
the Revised Code or pursuant to the charter of any municipal 325
corporation, and each such ordinance, resolution, or other 326
measure is subject to a referendum as provided in sections 327
731.29 to 731.41 of the Revised Code or by the charter of the 328
municipal corporation. 329

(C) If the legislative authority of a municipal 330
corporation adopts an ordinance, resolution, or other measure to 331
levy a municipal motor vehicle license tax under this section, 332
the legislative authority shall provide written notice of the 333
adoption of the ordinance, resolution, or other measure to the 334
board of county commissioners of the county in which the 335

municipal corporation is located. 336

(D) A municipal motor vehicle license tax levied under 337
this section shall continue in effect until repealed. 338

Sec. 4504.28. (A) Beginning four years after the effective 339
date of this section, the board of township trustees of a 340
township that is located in a county that is not levying the tax 341
authorized by section 4504.26 of the Revised Code may, by 342
resolution, levy an annual license tax upon the operation of 343
motor vehicles on the public roads and highways in the 344
unincorporated territory of the township for any authorized 345
purpose under division (A)(2) of section 4504.25 of the Revised 346
Code. The tax levied under this section is in addition to the 347
tax levied by sections 4503.02 and 4503.07 of the Revised Code 348
and any other tax levied under sections 4504.01 to 4504.25 of 349
the Revised Code. The tax shall be at the rate of five dollars 350
per motor vehicle on all motor vehicles the owners of which 351
reside in the unincorporated area of the township. The rate of 352
the tax is in addition to the tax rates prescribed in sections 353
4503.04 and 4503.042 of the Revised Code and is subject to both 354
of the following: 355

(1) The reductions in the manner provided in section 356
4503.11 of the Revised Code; 357

(2) The exemptions provided in sections 4503.16, 4503.17, 358
4503.171, 4503.172, 4503.173, 4503.18, 4503.41, 4503.43, 359
4503.46, and 4503.571 of the Revised Code. 360

(B) Prior to the adoption of any resolution under this 361
section, the board of township trustees shall conduct two public 362
hearings on the resolution, the second hearing to be held not 363
less than three but not more than ten days after the first 364

hearing. The board shall provide notice of the date, time, and 365
place of both hearings by publication in a newspaper of general 366
circulation in the township or as provided in section 7.16 of 367
the Revised Code, once a week on the same day of the week for 368
two consecutive weeks. The second publication shall be not less 369
than ten but not more than thirty days prior to the first 370
hearing. 371

(C) No resolution enacted under this section shall become 372
effective sooner than thirty days following its adoption. A 373
resolution under this section is subject to a referendum, except 374
as to the form of the petition, as provided in division (H) of 375
section 519.12 of the Revised Code for a proposed amendment to a 376
township zoning resolution. In addition, a petition under this 377
division shall be governed by section 3501.38 of the Revised 378
Code. No resolution levying a tax under this section for which a 379
referendum vote has been requested shall go into effect unless 380
approved by a majority of those voting upon it. 381

(D) If a board of township trustees adopts a resolution to 382
levy a township license tax under this section, the board shall 383
provide written notice of the adoption of the resolution to the 384
board of county commissioners of the county in which the 385
township is located. 386

(E) A township license tax levied under this section 387
continues in effect until repealed. 388