

Snowmobiles

All sales of motor vehicle are subject to sales or use tax unless an exemption applies. The tax rate charged is based on the county of the purchaser's residence. While other items may be exempted as a [casual sale](#), the resale of a used motor vehicle is not eligible for this exemption. Likewise, the purchase of a snowmobile from a dealership is taxable.

Key Resources

[Did you receive a notice from us?](#)

Ohio Revised Code 4517.01

[Motor vehicle dealer, auction owner and salesperson definitions](#)

Ohio Revised Code 4519.01

[Special vehicle definitions](#) (Effective until 1/1/17)

[Special vehicle definitions](#) (Effective 1/1/17)

Ohio Revised Code 4519.02

[Registration required - exceptions](#) (Effective until 1/1/17)

[Registration required - exceptions](#) (Effective 1/1/17)

Ohio Revised Code 4519.03

[Application for registration or renewal - fee](#)

Ohio Revised Code 4519.031

[Registration information to be transmitted to tax commissioner](#)