CHAPTER 183
Motor Vehicle License Tax

183.01 Tax imposed. **183.02 Additional tax.**

CROSS REFERENCES
State provisions – see Ohio R.C. 4504.06, 4503.10
Income tax – see ADM. Ch. 181

183.01 TAX IMPOSED.
The Municipality hereby levies a tax pursuant to Ohio R.C. 4504.06. Such tax shall be at the rate of five dollars ($5.00) per motor vehicle on all motor vehicles which are not already subject to a County motor vehicle license tax within the corporate limits of the Municipality.
(Ord. 37–77. Passed 11–8–77.)

183.02 ADDITIONAL TAX.
(a) There is hereby levied an annual license tax upon the operation of motor vehicles on the public roads or highways pursuant to Ohio R.C. 4504.172, for the purposes of paying the costs and expenses of enforcing and administering the tax provided for in this section; and to provide additional revenue for the purposes set forth in Ohio R.C. 4504.06; and to supplement revenue already available for such purposes.

(b) Such tax shall be at the rate of five dollars ($5.00) per motor vehicle on each and every motor vehicle the district of registration of which, as defined in Ohio R.C. 4503.10, is in the Municipality.

(c) As used in this chapter, the term "motor vehicle" means any and all vehicles included within the definition of motor vehicle in Ohio R.C. 4501.01 and 4505.01.

(d) The tax imposed by this chapter shall apply to and be in effect for the registration year commencing January 1, 1988 and shall continue in effect and application during each registration year thereafter.

(e) The tax imposed by this chapter shall be paid to the Registrar of Motor Vehicles of the State of Ohio or to a Deputy Registrar at the time application for registration of a motor vehicle is made as provided in Ohio R.C. 4503.10.

(f) All moneys derived from the tax hereinbefore levied shall be used by the Municipality for the purposes specified in this chapter.
(Ord. 27-87. Passed 9-8-87.)