

Table 3J: Enactment, Collection, and Receiving of Local Motor Vehicle Taxes

Ohio Revised Code Section	Collection Authority	Fund Recipient(s)
County Levy: 4504.02	\$5.00 levy on vehicles registered within the county enacting levy. \$5.00 levy cannot be enacted in a municipality where 4504.06 has already been enacted.	All funds to county
County Levy: 4504.15	\$5.00 levy cannot be assessed within municipalities already levying the municipal levy under 4504.17. No county may enact this levy if it repeals the levy under 4504.02 after April 1, 1987.	For municipal registrations 50% to municipality, 50% to county. For unincorporated registrations: 30% to township and 70% to county.
County Levy: 4504.16	\$5.00 levy cannot be enacted unless county enacts 4504.15 first. Levy cannot be assessed within municipalities already levying the municipal levy under 4504.171.	For municipal registrations 100% to county. For unincorporated registrations 30% to township and 70% to county
Municipal Levy: 4504.06	\$5.00 levy cannot be enacted if the county has already enacted 4504.02.	All funds to municipality
Municipal Levy: 4504.17	\$5.00 levy; can only be enacted if county has not enacted 4504.16 first. If a county enacts 4504.16 second, this levy cannot be collected from any municipality enacting 4504.17 first.	All funds to municipality
Municipal Levy: 4504.171	\$5.00 levy; can only be enacted if county has not enacted 4504.16 first. If a county enacts 4504.16 second, this levy cannot be collected from any municipality enacting 4504.17 first.	All funds to municipality
Municipal Levy: 4504.172	\$5.00 levy can be enacted at any time.	All funds to municipality
Township Levy: 4504.18	\$5.00 levy can be enacted at any time.	All funds to township

Table 3K below shows the number of local license tax levies enacted since 1988. Not all local governments have enacted local motor vehicle license taxes. This suggests that many local governments in Ohio have existing revenue generating authority that is untapped.

Table 3K: Local Motor Vehicle License Tax Levies Enacted Since 1988

Levy Type ORC Section	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	Levies Eliminated ⁴⁹	Total
County															
4504.02	43	0	1	0	0	0	0	0	0	0	0	0	1		45
4504.15	13	6	18	1	0	0	0	0	0	0	0	0	0		38
4504.16	8	6	8	3	3	0	1	0	0	0	2	0	0		31
Municipal															
4504.06	183	4	5	3	0	1	2	1	1	0	2	1	0	(4)	199
4504.17	0	0	5	6	3	0	0	3	0	0	1	3	0		21
4504.171	0	0	0	0	11	5	9	2	0	0	3	4	0	(1)	33
4504.172	170	43	27	9	14	8	9	7	5	4	6	3	6	(1)	310
Township															
4504.18	123	45	34	20	6	21	9	18	10	6	6	6	2	(5)	301

⁴⁹Eliminated either due to repeal or as the result of annexation.