

CHAPTER 199
Motor Vehicle License Tax

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CROSS REFERENCES

Power to levy - see Ohio R. C. 4504.06, 4504.172

199.01 LEVY.

(a) There is hereby levied an annual license tax upon the operation of motor vehicles on the public roads or highways for the purpose of paying the costs and expenses of enforcing and administering the tax provided for in this section; and for planning, constructing, improving, maintaining and repairing public roads, highways and streets; maintaining and repairing bridges and viaducts; paying the City's portion of the costs and expenses of cooperating with the department of highways in the planning, improvement and construction of state highways; paying the City's portion of the compensation, damages, cost and expenses of planning, constructing, reconstructing, improving, maintaining and repairing roads and streets; paying any costs apportioned to the City under Ohio R. C. 4907.47; paying debt service charges on notes or bonds of the City issued for such purposes; purchasing, erecting and maintaining street and traffic signs and markets; purchasing, erecting and maintaining traffic lights and signals; 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 City.

(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.

(Ord. 73-39. Passed 2-27-73.)

199.02 DURATION.

The tax imposed by Section 199.01 shall apply to and be in effect for the registration year commencing April 16, 1974, and shall continue in effect and application during each registration year thereafter.

(Ord. 73-39. Passed 2-27-73.)

199.03 PAYMENT.

The tax imposed by Section 199.01 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.

(Ord. 73-39. Passed 2-27-73.)

199.04 REDUCTIONS AND EXEMPTIONS.

The tax imposed by Section 199.01 shall be subject to reductions in the manner provided in Section 4503.11 of the Ohio Revised Code and the exemptions provided in Section 4503.16, 4503.17, 4503.171, 4503.173, 4503.41, 4503.43, and 4503.46 of the Ohio Revised Code.

(Ord. 94-162. Passed 5-3-94.)

199.05 DISPOSITION OF PROCEEDS.

All moneys derived from the tax hereinbefore levied shall be used by the City only for the purposes described in Section 199.01.

(Ord. 73-39. Passed 2-27-73.)

199.06 ADDITIONAL LEVY.

(a) There is hereby levied an annual license tax, pursuant to Section 4504.172 of the Ohio Revised Code and in addition to that levied in Section 199.01, upon the operation of motor vehicles on the public roads or highways for the purpose of paying the cost and expenses of enforcing and administering the tax provided for in this section; and to supplement revenue already available to the City under this chapter and Sections 4504.04, 4504.06, 4504.17, or 4507.171 of the Ohio Revised Code.

(b) Such additional tax shall be at the rate of Five Dollars (\$5.00) per motor vehicle on each and every motor vehicle in- the district the registration of which, as defined in Section 4503.10 of the Ohio Revised Code, is in the City.

(c) As used in this chapter, the term "motor vehicle" means any and all vehicles included within the definition of motor vehicle in Section 4501.01 and 4505.01 of the Ohio Revised Code.
(Ord. 94-162. Passed 5-3-94.)

199.07 DURATION OF ADDITIONAL TAX.

The additional tax imposed by Section 199.06 shall apply to be in effect for the registration year commencing January 1, 1995, and shall continue in effect and application during each registration year thereafter.
(Ord. 94-162. Passed 5-3-94.)

199.08 PAYMENT OF ADDITIONAL TAX.

The tax imposed by Section 199.06 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 Section 4503.10 of the Ohio Revised Code.
(Ord. 94-162. Passed 5-3-94.)

199.09 REDUCTIONS AND EXEMPTIONS FOR ADDITIONAL TAX.

The tax imposed by Section 199.06 shall be subject to reductions in the manner provided in Section 4503.11 of the Ohio Revised Code and the exemptions provided in Sections 4503.16, 4503.17, 4503.171, 4503.14, and 4503.43 of the Ohio Revised Code.
(Ord. 94-162. Passed 5-3-94.)

199.10 DISPOSITION OF PROCEEDS FROM ADDITIONAL TAX.

All monies derived from the tax hereinbefore levied under Section 199.06 shall be used by the City only for the purposes described in Section 199.06.
(Ord. 94-162. Passed 5-3-94.)