

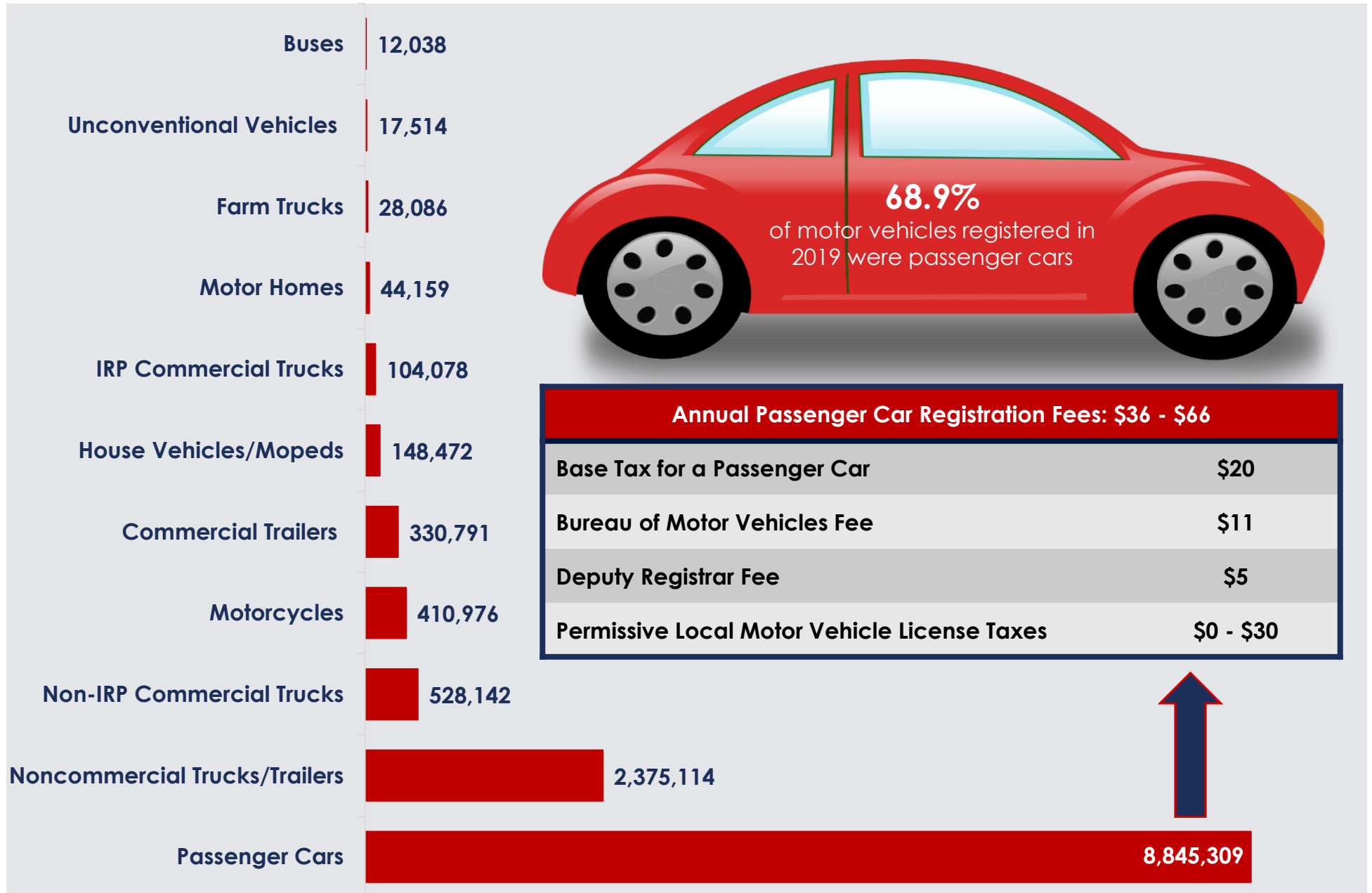


Legislative Budget Office of LSC

Motor Vehicle Registration in Ohio

Calendar year (CY) 2019 motor vehicle and tax distribution data was used instead of CY 2020 because it more accurately reflects Bureau of Motor Vehicles (BMV) activity. During the pandemic, the BMV extended vehicle registrations that were set to expire between March 9, 2020 and April 1, 2021, until July 1, 2021, thus skewing the CY 2020 registrations and tax distributions.

Motor Vehicles Registered in 2019 (Total: 12,844,679)



License Tax Distribution

Ohio's base motor vehicle license tax is assessed by the Bureau of Motor Vehicles on most motor vehicles annually. Local governments have the authority to levy permissive local motor vehicle license taxes that, if levied, are assessed in addition to the base tax. License tax revenue is statutorily required to be used for specified purposes which generally include the construction, improvement, maintenance, and repair of roads, highways, bridges, and viaducts.

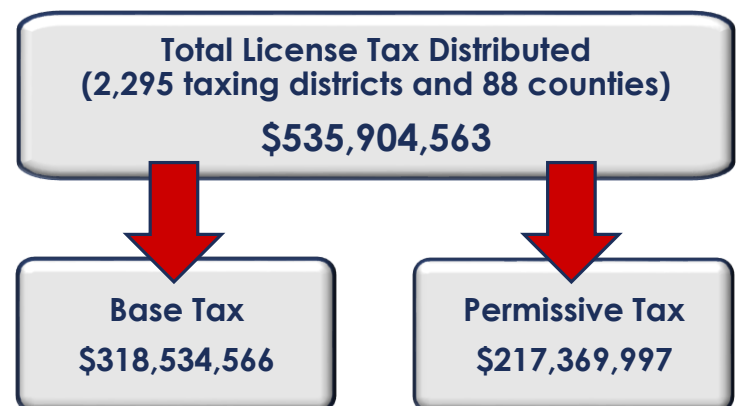
Base Motor Vehicle License Tax Distribution

(Tax rate varies based on type of motor vehicle and, in some cases, weight)

47%	34%	9%	5%	5%
County in which the vehicle is registered	Municipality in which the vehicle is registered*	All counties based on county road mileage	All townships based on township road mileage	Equally to all counties

*If registered in a township, the county in which the township is located receives the tax.

Tax Distribution, Calendar Year 2019



Ohio Motor Vehicle License Tax Exemptions

- ❖ Vehicles owned by the federal government and loaned to the state or any of its political subdivisions for use in a federal program.
- ❖ Designated vehicles owned and operated by specified military or service organizations or individuals.
- ❖ Publicly and privately owned school buses used exclusively to transport students to and from school/school functions.
- ❖ Vehicles registered in another state (until the owner becomes an Ohio resident).
- ❖ Registered historical vehicles.

Permissive Local Motor Vehicle License Taxes

*Levied by local governments in increments of \$5
**Maximum of \$30 per taxing district

County	Up to \$20
Municipality	\$5 to \$25 (depends on county amounts levied)
Township	Up to \$10