

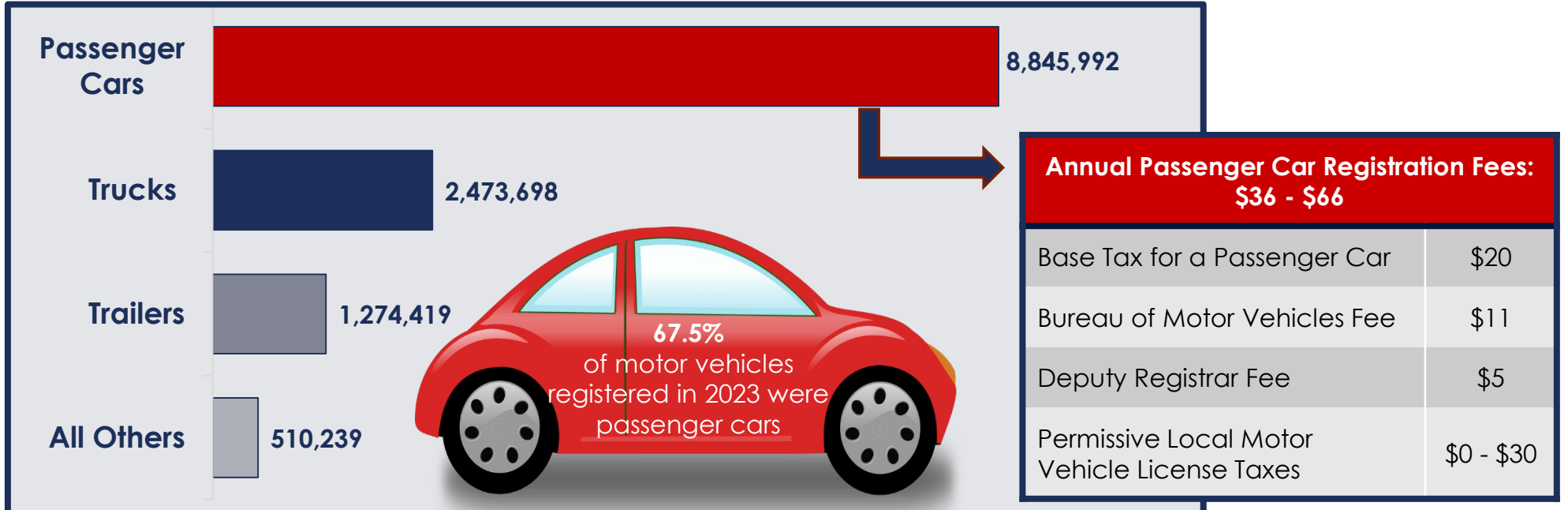


Legislative Budget Office of LSC

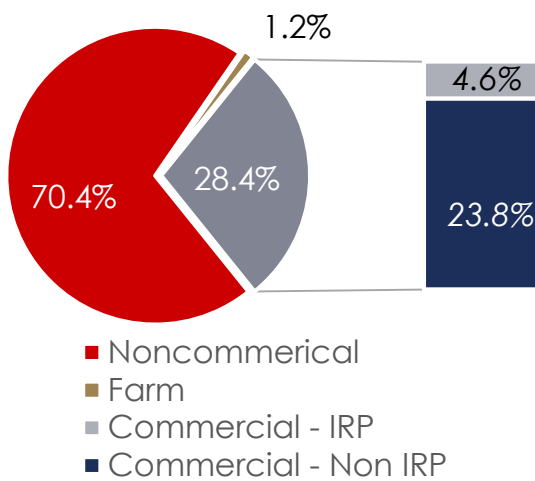
Motor Vehicle Registration in Ohio

Effective January 1, 2020, additional annual fees were authorized for electric/plug-in hybrid (\$200) and standard hybrid (\$100) vehicles. However, effective January 1, 2024, the fee for a plug-in hybrid was reduced from \$200 to \$150 annually. These fees are distributed in the same manner as the gasoline tax and are not treated as motor vehicle registration revenue and therefore are not included in this infographic.

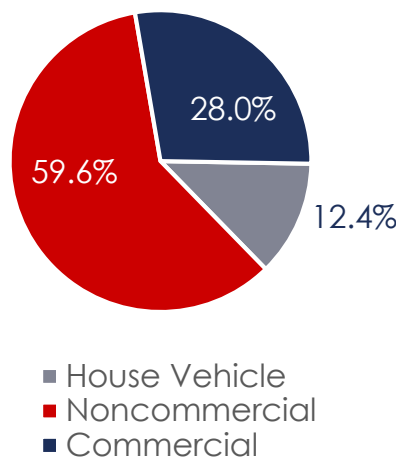
Motor Vehicles Registered in 2023 (Total: 13,104,348)



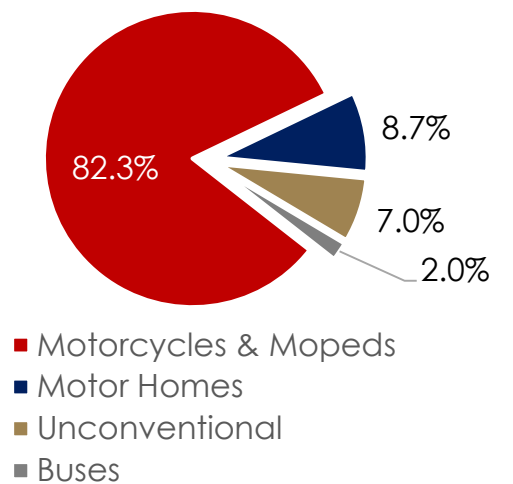
Types of Trucks



Types of Trailers



Types of "Other" Vehicles



License Tax Distribution

Ohio's base motor vehicle license tax is assessed annually by the Bureau of Motor Vehicles on most motor vehicles. Local governments have the authority to levy permissive local motor vehicle license taxes that 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.

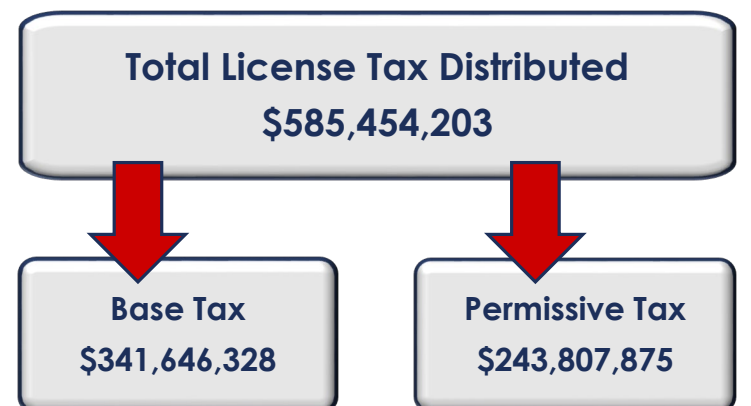
Base Motor Vehicle License Tax Distribution

(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 2023



Major Exemptions

- ❖ Vehicles owned and operated by the federal or state government or by political subdivisions of the state.
- ❖ 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