**Attachment B – Sample New Motor Vehicle License Tax Resolution**

**RESOLUTION LEVYING AN ADDITIONAL FIVE DOLLAR ($5.00) MOTOR VEHICLE LICENSE TAX FOR \_\_\_\_\_\_\_\_\_\_\_ COUNTY, STATE OF OHIO PURSUANT TO 4504.24 OF THE OHIO REVISED CODE**

**WHEREAS,** Ohio Revised Code (ORC) Section 4504.24, as enacted by House Bill 26 of the 132nd General Assembly, authorizes a board of county commissioners to adopt a resolution levying an additional motor vehicle license tax upon the operation of motor vehicles on the public roads and highways in the county, which tax is in addition to the tax levied by Section 4503.02, 4503.07 and 4503.18, and any other taxes levied under Chapter 4504 of the Revised Code;

**WHEREAS,** additional funds are necessary to adequately finance the planning, constructing, improving maintaining and repairing of public roads, highways and streets, and the maintaining and repairing of bridges and viaducts; and

**WHEREAS,** the county wishes to levy an annual license tax upon the operation of motor vehicles on the public roads and highways in the county, which tax is in addition to any of the taxes levied under Chapter 4504 of the Ohio Revised Code; and

**WHEREAS**, tax collected by the county pursuant to Section 4504.24 of the Ohio Revised Code shall be at the rate of $5.00 per motor vehicle on all motor vehicles registered in \_\_\_\_\_\_\_\_\_\_County; and

**WHEREAS**, prior to the adoption of any resolution authorizing the county to levy an additional motor vehicle license tax under Section 4504.24 of the Ohio Revised Code, the county must conduct two public hearings thereon; the second hearing to be not less than (3) but not more than ten (10) days after the first hearing; and

**WHEREAS,** pursuant to the requirements of Section 4504.24 of the Ohio Revised Code, the county is required to provide notice of the date, time, and place of both hearings by publication in a newspaper of general circulation in the county, or as provided in Section 7.16 of the Ohio Revised Code, once a week on the same day of the week for two consecutive weeks, the second publication being not less than ten (10) but not more than thirty (30) days prior to the first hearing;

**WHEREAS,** \_\_\_\_\_\_\_\_\_\_\_\_ County has provided public notices twice in a newspaper of general circulation in the county and has held two public hearings as required by law;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of \_\_\_\_\_\_\_\_\_\_\_\_\_ County, Ohio:

1. That the board of county commissioners, pursuant to Section 4504.24 of the Ohio Revised Code, hereby determines that it is necessary to levy an additional county motor vehicle license tax;
2. That an additional license tax is hereby levied pursuant to Section 4504.24 of the Ohio Revised Code; this tax is in addition to any tax levied pursuant to Section 4503.02, 4503.07 and 4503.18 of the Ohio Revised Code and any other relevant tax levied under this title of the Revised Code; the tax shall be at the rate of five dollars ($5.00) per motor vehicle on all motor vehicles in the district of registration of which is \_\_\_\_\_\_\_\_\_\_ county, Ohio; the rate shall be in addition to the taxes at rates specified in Sections 4503.04 and 4503.16 of the Ohio Revised Code;
3. That this resolution shall become effective thirty days following adoption and is subject to referendum as provided in Sections 305.31 to 305.41 of the Ohio Revised Code.
4. That the clerk to the board of county commissioners shall provide written notice of the adoption of this resolution to the legislative authority of each municipal corporation and the board of trustees of each township that is located in the county in accordance with Section 4504.24 of the Ohio Revised Code.
5. That the clerk to the board of commissioners is hereby directed to certify a copy of this resolution to the county engineer, the county auditor and the county treasurer.
6. That the clerk to the board of commissioners is directed to certify this resolution to the Bureau of Motor Vehicles, Attention: Tax Distribution Section

**BE IT FURTHER RESOLVED** that all formal actions of the board relating to the adoption of this resolution were taken in an open meeting of the board in compliance with all legal requirements of Section 121.22 of the Ohio Revised Code

Upon roll call on the adoption of the resolution, the vote was as follows:

\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_

I, \_\_\_\_\_\_\_\_\_, Clerk of the Board of Commissioners of \_\_\_\_\_\_\_\_County, Ohio certify that the foregoing is a true and correct copy of a Resolution adopted at a legally convened board meeting on \_\_\_\_\_\_\_\_\_\_\_\_

Signature

\_\_\_\_\_\_\_\_\_\_\_

Certified Copy

County Auditor

County Engineer

County Treasurer

Ohio Bureau of Motor Vehicles