

OPINION NO. 72-106

Syllabus:

Pleasure trailers, regardless of their weight, are "motor vehicles" under Section 4504.02, Revised Code, and subject to the county motor vehicle tax of \$5.00.

To: John J. Malik, Jr., Belmont County Pros. Atty., St. Clairsville, Ohio
By: William J. Brown, Attorney General, November 16, 1972

I have before me your request for my opinion, which asks the following:

"The County passed the \$5.00 License Tag Tax several years ago. The State Bureau of Motor Vehicles applied this tax to boat trailers and other trailers of less than 4,000 pounds.

"We are asking whether or not this tax is applicable to pleasure trailers of less than 4,000 pounds weight."

The answer to your question depends on whether a pleasure trailer weighing less than 4,000 pounds comes within the definition of a "motor vehicle", as that term is defined, for purposes of state and county motor vehicle license taxes, in Title 45 of the Revised Code.

Chapter 4501, Revised Code, contains a number of definitions and general provisions relative to the regulation of motor vehicles. Section 4501.01 (B), Revised Code, gives the following definition of a "motor vehicle":

"'Motor vehicle' means any vehicle propelled or drawn by power other than muscular power or power collected from overhead electric trolley wires, except road rollers, traction engines, power shovels, power cranes, and other equipment used in construction work and not designed for or employed in general highway transportation, well drilling machinery, ditch digging machinery, farm machinery, trailers used to transport agricultural produce or agricultural production materials between a local place of storage or supply and the farm when drawn or towed on a public road or highway at a speed of twenty-five miles per hour, or less, threshing machinery, hay baling machinery, corn sheller, hammer-mill and agricultural tractors and machinery used in the production of horticultural, agricultural, and vegetable products." (Emphasis added.)

This definition is clearly designed to include all vehicles, propelled or drawn by motor power, which are used in general highway transportation. It is just as clearly intended to exclude vehicles "not designed or employed in general highway transportation." Section 4501.01 also gives a number of other definitions, such as "commercial tractor", "passenger car", "motor bus", "commercial car", "trailer", "house trailer", "semitrailer" and "travel trailer", but the language of these definitions indicates that they are specific types, all of which are included under the general definition, already given, of a "motor vehicle."

Chapter 4503, Revised Code, covers state licensing of the various types of motor vehicles. Section 4503.02, Revised Code, provides in part:

"An annual license tax is hereby levied upon the operation of motor vehicles on the public roads or highways, * * *. Such tax shall be at the rates specified in section 4503.04 of the Revised Code * * *."

Among the license tax rates specified for the various types of motor

vehicles in Section 4503.04, Revised Code, are the following:

"* * * * *

"(C) For each house trailer and each travel trailer, five dollars;

"* * * * *

"(G) The minimum tax for any vehicle having motor power other than a farm truck, a motor bicycle, or motorcycle, is nine dollars, and for each trailer or semitrailer, five dollars.

"* * * * *

(Emphasis added.)

Chapter 4504, Revised Code, covers the county license tax which the board of county commissioners is permitted to levy for county purposes, in addition to the state license tax levied under Chapter 4503. Section 4504.01, Revised Code, gives the following definition of "motor vehicle":

"As used in Chapter 4504 of the Revised Code:

"(A) 'Motor vehicle' means all vehicles included within the definition of motor vehicle in sections 4501.01 and 4505.01 of the Revised Code."

The reference to Section 4505.01, Revised Code, may be disregarded here since it simply narrows, for purposes of the certificate of title law, the general definition of "motor vehicle" in Section 4501.01 (B), quoted above.

Finally, Section 4504.02, Revised Code, which specifically confers authority on the board of county commissioners to levy such an additional tax on motor vehicles, provides in part:

"* * * any county by resolution adopted by its board of county commissioners may levy an annual license tax, in addition to the tax levied by sections 4503.02 * * * of the Revised Code, upon the operation of motor vehicles on the public roads or highways. Such tax shall be at the rate of five dollars per motor vehicle on all motor vehicles [registered in the county] * * * and shall be in addition to the taxes at the rates specified in sections 4503.04 * * * of the Revised Code, * * *."

To summarize the provisions of these Sections, a motor vehicle is any vehicle, designed for use in general highway transportation, and propelled or drawn by power other than muscular power (Section 4501.01 the state levies a license tax upon the operation of such vehicles at specified rates, among which is a minimum tax of \$5.00 upon each trailer (Sections 4503.02 and 4503.04); the county is permitted to levy an additional tax of \$5.00 on all motor vehicles, regardless of weight, in addition to the tax levied by the state (Section 4504.02); and for the purpose of this county tax motor vehicles are defined as vehicles included in the definition in Section 4501.01 (Section 4504.01).

It is a fundamental rule of statutory construction that related statutes or sections of statutes should be construed together.

Wrenn Paper Co. v. Glander, 156 Ohio St. 583, 591 (1952). In the present instance, "motor vehicles" are defined in such a way as to include pleasure trailers, and both the state and the county are empowered to levy license taxes on such trailers regardless of their weight. See Vest v. Kramer, 158 Ohio St. 78, 81 (1952).

In specific answer to your question it is my opinion, and you are so advised, that pleasure trailers, regardless of their weight, are "motor vehicles" under Section 4504.02, Revised Code, and subject to the county motor vehicle tax of \$5.00.