

2066.

LICENSE PLATES FOR MOTOR VEHICLES—DISCUSSION AS TO  
TRANSFER OF SAME.

*SYLLABUS:*

*Under the provisions of Section 6294-1, General Code, the privilege of transferring number plates from the original car to another car is personal to the original owner, and the number plates may not be assigned for transfer to the new owner of the car.*

COLUMBUS, OHIO, May 7, 1928.

HON. CHALMERS R. WILSON, *Commissioner of Motor Vehicles, Columbus, Ohio.*

DEAR SIR:—This will acknowledge receipt of your recent communication requesting my opinion, as follows:

“It is requested that you render an opinion involving the question of whether or not it is necessary for the new owners who have purchased the assets of a corporation to procure new license plates for trucks taken over from the old corporation. The following letter is an example:

‘Mr. D. P. of A., one of your representatives, called at my office relative to the license plates affixed to the busses operated by The Z. T. Company in the city of A., Ohio.

This company was purchased by N. O. P. and L. Company on January 7, 1928, and is still being operated as The Z. T. Company, just as it was by its former owners and do not see any reason why we should have the license plates on these busses changed.’”

Under the provisions of Section 6291, General Code, an annual license tax is declared to be levied upon the operation of motor vehicles on the public roads or highways of the state. This is for the purpose of maintaining and repairing the public roads or highways in addition to the expense of administering the law relative to the registration and operation of motor vehicles.

The pertinent part of Section 6292, General Code, is:

“Each owner of a motor vehicle shall pay or cause to be paid taxes as follows:

\* \* \*”

The pertinent part of Section 6294, General Code, is:

“Every owner of a motor vehicle which shall be operated or driven on the public roads or highways of this state shall \* \* \* cause to be filed, by mail or otherwise, in the office of the Commissioner of Motor Vehicles or a deputy commissioner, a written application in triplicate for registration \* \* \*”

This application is required to furnish the following information:

“(1) A brief description of the motor vehicle to be registered, including the name of the manufacturer, the factory number of such vehicle, the year’s

model, engine number, the amount of motive power, if any, in figures of horse-power, \* \* \*

(2) The name, residence and business addresses of the owner, and township, city, or village in which such owner resides.

(3) The district of registration \* \* \*

(4) Whether such motor vehicle is a new or used motor vehicle.

(5) Date of purchase of such motor vehicle and whether such motor vehicle has been listed for taxation \* \* \*.”

Section 6294-1, General Code, provides for the transfer of ownership, and is as follows:

“Upon the transfer of ownership of a motor vehicle its registration shall expire, and it shall be the duty of the original owner to immediately notify the Secretary of State of the name and address of the new owner and return to the Secretary of State the registration certificate for cancellation. The original owner shall also remove number plates from a motor vehicle upon transfer of ownership of such vehicle. Should the original owner make application for the registration of another motor vehicle within thirty days after such cancellation, he may file a new application accompanied by a fee of one dollar, and pay the tax thereon, less the amount of the tax that would be collected on account of the vehicle transferred, on the date of such application.”

Section 6298, General Code, provides that upon the filing of the application and the payment of the tax the commissioner or his deputy shall assign to such motor vehicle a *distinctive number* and issue a certificate of registration and two number plates, duplicates of each other, to the owner.

Under the provisions of Section 6294-1, General Code, the privilege is given to the original owner to make application for the registration of another motor vehicle within thirty days after such cancellation, upon the payment of a fee of one dollar, and cause to be registered another motor vehicle instead of the said original motor vehicle. This permission of transfer of number plates is personal to the original owner.

You inquire “whether or not it is necessary for the new owners who have purchased the assets of a corporation to procure new license plates for trucks taken over from the old corporation.” If at the time of the purchase all the assets of the old corporation are purchased by a transfer of its capital stock and the purchaser is the owner and holder of the assets through the ownership of the capital stock and is owning and operating it as the same original entity, it is my opinion that it would not be required to purchase new license plates. In that event the separate entity would still be the owner within the meaning of the law. If, on the other hand, the trucks are owned and operated after transfer as the property of the N. O. P. and L. Company, then it would be necessary, under the sections above noted, for the new owner to make the application and furnish the necessary information and pay for new license plates, and it would not be entitled to use the old plates in that event.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*