

OPINION NO. 69-105**Syllabus:**

1. A resolution levying a motor vehicle license tax pursuant to Section 4504.02, Revised Code, does not have to be adopted each year prior to collecting such tax each year.

2. A resolution levying a motor vehicle license tax pursuant to Section 4504.02, Revised Code, is subject to referendum as provided for by Section 305.31, Revised Code, only for the thirty-day period immediately following its adoption.

To: Richard E. Bridwell, Muskingum County Pros. Atty., Zanesville, Ohio
By: Paul W. Brown, Attorney General, August 25, 1969

I have before me your request for my opinion regarding the following questions:

(1) Whether a resolution levying an annual county motor vehicle license tax as authorized by Section 4504.02, Revised Code, must be adopted each year prior to the collecting of such tax for that year?

(2) Whether an annual motor vehicle license tax levied pursuant to Section 4504.02, Revised Code, will be subject annually to referendum as provided by Section 305.31, Revised Code?

Section 4504.02, Revised Code, states in pertinent 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, 4503.07, and 4503.18 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 the district of registration of which, as defined in section 4503.10 of the Revised Code, is located in the county levying the tax and shall be in addition to the taxes at the rates specified in sections 4503.04 and 4503.16 of the Revised Code, subject, to quarterly reductions in the manner provided in section 4503.13 of the Revised Code and the exemptions provided in sections 4503.16, 4503.17, and 4503.171 ~~4503.17.1~~ of the Revised Code.

" * * * * *"

"No resolution levying a county motor vehicle license tax shall become effective sooner than thirty days following its adoption, and every such resolution is subject to a referendum as provided in sections 305.31 to 305.41, inclusive, of the Revised Code."

The above section makes a direct reference to Section 4503.02, Revised Code, which reads 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 and shall be paid to and collected by the registrar of motor vehicles or deputy registrar at the time of making application for registration."

It is a fundamental rule of statutory construction that statutes or sections of statutes which expressly refer to each other should be construed together. Wrenn Paper Co. v. Glander 156 Ohio St. 583, 591 (1952). The specific language used in Section 4503.02, Revised Code, "An annual license tax is hereby levied," makes it clear that this section provides for a motor vehicle license tax that shall be collected each and every year until such section is repealed. Reading this section in pari materia with Section 4504.02, Revised Code, it becomes evident that Section 4504.02, Revised Code, provides for an annual license tax which once adopted by the county commissioners may be collected each year without annual resolutions providing for such tax. This position is strengthened by the fact that Section 4504.02, Revised Code, provides for a license tax "in addition" to that tax provided for in Section 4503.02, Revised Code. Hence, I conclude that Section 4504.02, Revised Code, requires that the county commissioners adopt only one resolution levying a county motor vehicle license tax, after which such tax may be collected each year without further resolutions.

While county commissioners and legislative bodies of cities have been empowered pursuant to Sections 4504.02 and 4504.06, Revised Code, respectively, to adopt resolutions levying a motor vehicle license tax, the duty to collect the tax is vested with the registrar of motor vehicles pursuant to

Section 4504.09, Revised Code. Since there are eighty-eight counties and innumerable cities, some of which have already levied the tax, the legislature thought it necessary to adopt Section 4504.08, Revised Code, to aid the registrar in collecting the tax. This section reads:

"A resolution, ordinance, or other measure levying a county motor vehicle license tax or municipal motor vehicle license tax shall not be applicable to motor vehicle registrations for a registration year beginning on the sixteenth day of April unless a copy of such resolution or ordinance is certified to the registrar of motor vehicles not later than the fifth day of January of the calendar year in which such registration year begins."

Compliance with this section is necessary so that the registrar will know in which counties and cities he must collect the license tax as provided by Section 4504.02, Revised Code. Hence, it is clear that the purpose of this section is one of notice to the registrar of motor vehicles. However, as a notice statute this section requires only that a copy of the resolution which provides for the levying of the tax be certified annually to the registrar of motor vehicles. It does not require that a resolution levying the tax be adopted each year.

In regard to your second question, Section 305.31, Revised Code, provides that any resolution adopted by county commissioners pursuant to Section 4504.02, Revised Code, is subject to referendum for thirty days immediately following such adoption. Since only one resolution is required to levy the annual motor vehicle license tax pursuant to Section 4504.02, Revised Code, the period such resolution is subject to referendum is only the thirty days immediately following its adoption.

In conclusion, it is my opinion and you are hereby advised;

1. A resolution levying a motor vehicle license tax pursuant to Section 4504.02, Revised Code, does not have to be adopted each year prior to collecting such tax each year.
2. A resolution levying a motor vehicle license tax pursuant to Section 4504.02, Revised Code, is subject to referendum as provided for by Section 305.31, Revised Code, only for the thirty-day period immediately following its adoption.