

Aircraft Registration and License Tax Act

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The 99th General Assembly enacted legislation providing for the registration of aircraft and the levy of an annual license tax thereon.¹ The tax is in lieu of all other taxes on or with respect to the ownership of such licensed aircraft.²

Prior to this legislation all aircraft belonging to persons residing in this state and not used in business wholly in another state was subject to personal property taxation,³ and was listed and assessed at seventy per centum of the true value thereof.⁴ These taxing provisions remain applicable except as to aircraft properly licensed in accordance with the provisions of the new law.⁵

Administration of the licensing, registration and taxing provisions of the law is vested in the Ohio aviation board and the director of aviation appointed by the board.⁶ Application for licensing and registration must be made by the owner of the aircraft on forms prepared by the board and containing a description of the aircraft, its federal registration number and such other information as the board may require. Such applications must be filed with the director of aviation for the year 1952 and thereafter during the month of January, annually, and must be accompanied by the proper license tax. Application for registration of any aircraft not previously registered in Ohio, if such aircraft is acquired or becomes subject to such license tax subsequent to the last day of January in any year, must be made for the balance of the year in which the same is acquired, within forty-eight hours after such acquisition or after becoming subject to such license tax.⁷

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¹ Amended House Bill No. 405, amending Section 5328 and enacting supplemental Sections 6310, 6310-1, 6310-2, 6310-3, 6310-4, 6310-5 and 6310-6 of the General Code of Ohio. This bill was presented to the Governor on June 6, 1951, and was neither signed nor returned to the House of Representatives wherein it originated within ten days after being so presented, exclusive of Sundays and the day the bill was presented. It was filed in the office of the Secretary of State on June 19, 1951 and, being a law providing for a tax levy, it became immediately effective in accordance with Ohio Const. Art. II, Sec. 1d.

² OHIO GEN. CODE § 6310-5.

³ OHIO GEN. CODE § 5328.

⁴ OHIO GEN. CODE § 5388.

⁵ OHIO GEN. CODE § 5328, Am. House Bill No. 405, § 2.

⁶ The provisions of law relative to aviation, including the appointment, powers and duties of the Ohio aviation board and the director of aviation, are contained in Ohio General Code Sections 6310-38 to 6310-50 b.

⁷ OHIO GEN. CODE § 6310-1.

The Act specifies that the license tax shall be paid to and collected by the director of aviation at the time of making application for licensing and registration.⁸ Graduated rates based upon the maximum seating capacity as listed by the manufacturer of the aircraft are provided. Such rates, for aircraft other than gliders, are as follows:⁹ maximum seating capacity of

<i>Maximum Seating Capacity</i>	<i>Rates</i>
one or two persons.....	\$ 6 per annum
three persons.....	\$ 8 per annum
four persons.....	\$12 per annum
five persons.....	\$15 per annum
over five persons.....	\$15 per annum
	plus \$ 5 for each additional person

The rate for gliders is three dollars annually.

The Act provides for the issuance by the director of aviation of a certificate of registration which must be kept in the licensed aircraft and available for inspection, and also for the transfer of registration upon transfer of title to any aircraft upon which the current license tax has been paid.¹⁰

While the license tax is levied upon all aircraft operating over the lands and waters of this state, certain exceptions are provided, as follows: “(1) aircraft owned by the United States or any territory thereof, (2) aircraft owned by any foreign government, (3) aircraft owned by any state of the United States or any political subdivision thereof, (4) aircraft operated under a certificate of convenience and necessity issued by the civil aeronautics board or any successor thereto, (5) aircraft owned by any non-resident of the state of Ohio whether such owner be an individual, partnership or corporation, provided such non-resident owner has complied with any and all provisions of law in regard to the licensing of aircraft in the state of his residence, (6) aircraft owned by aircraft manufacturers or aircraft engine manufacturers and operated only for purposes of testing, delivery or demonstration, (7) aircraft operated for hire over regularly scheduled routes within the state.”¹¹

The revenue derived from the license tax is earmarked for special purposes incident to aviation. These purposes include the surveying of and the establishment, checking, maintenance, and repair of aviation air marking, and of air navigation facilities, the acquiring, maintaining and repairing of equipment necessary therefor, and the cost of the erection and distribution of Ohio aeronautical charts and Ohio airport and landing field directories.¹²

⁸ OHIO GEN. CODE § 6310.

⁹ OHIO GEN. CODE § 6310-1.

¹⁰ OHIO GEN. CODE §§ 6310-2 and 6310-3.

¹¹ OHIO GEN. CODE § 6310.

¹² *Ibid.*

The director of aviation is required to deposit all license taxes in the state treasury to the credit of the aviation license fund, and monies may be disbursed therefrom when appropriated for the purposes specified in the Act.¹³

Violation of any provision of the supplemental sections of the Code embodied in the Act renders the owner or operator of the aircraft subject to punishment as for a misdemeanor by a fine or imprisonment, or both.¹⁴

¹³ OHIO GEN. CODE § 6310-4.

¹⁴ OHIO GEN. CODE § 6310-6.