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# NOTICE OF PROPOSED RULEMAKING

INCLUDING STATEMENT OF NEED & FISCAL IMPACT

CHAPTER 740
**DEPARTMENT OF TRANSPORTATION**
**COMMERCE AND COMPLIANCE DIVISION**

**FILED: 10/29/2026 2:19 PM**
ARCHIVES DIVISION SECRETARY OF STATE

FILING CAPTION: Annual Adoption of International Registration Plan (IRP), International Fuel Tax Agreement (IFTA) and federal HVUT

LAST DAY AND TIME TO OFFER COMMENT TO AGENCY: 11/21/2026 5:00 PM

*The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.*
*A public rulemaking hearing may be requested in writing by 10 or more people, or by a group with 10 or more members, within 21 days following the publication of the Notice of Proposed Rulemaking in the Oregon Bulletin or 28 days from the date the Notice was sent to people on the agency mailing list, whichever is later. If sufficient hearing requests are received, the notice of the date and time of the rulemaking hearing must be published in the Oregon Bulletin at least 14 days before the hearing.*

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NEED FOR THE RULE(S):

These rule amendments are annual housekeeping, required each year to continue our participation in and enforcement of the International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA), and to comply with the federal heavy vehicle use tax (HVUT). These are simply amendments changing over the year from “2026” to “2027.” There are no changes to the IRP, IFTA or HVUT; this is simply updating the year in the OAR.

DOCUMENTS RELIED UPON, AND WHERE THEY ARE AVAILABLE:

International Registration Plan, Inc. has the full International Registration Plan (IRP) online at https://www.irponline.org/page/The_Plan.
The International Fuel Tax Association, Inc. has the full International Fuel Tax Agreement (IFTA), Audit Manual and Procedures Manual online at https://www.iftach.org/manual2020.php.
Federal Highway Administration (FHWA) has full information on the heavy vehicle use tax (HVUT) online at

https://www.fhwa.dot.gov/policyinformation/hvut/mod1/index.cfm#toc.

STATEMENT IDENTIFYING HOW ADOPTION OF RULE(S) WILL AFFECT RACIAL EQUITY IN THIS STATE:

These annual adoptions will have no impact on racial equity in this state because they only update the date reference to incorporated documents.

FISCAL AND ECONOMIC IMPACT:

There is no fiscal impact from these annual adoptions because they only update the date reference to incorporated documents.

COST OF COMPLIANCE:
*(1) Identify any state agencies, units of local government, and members of the public likely to be economically affected by the rule(s). (2) Effect on Small Businesses: (a) Estimate the number and type of small businesses subject to the rule(s); (b) Describe the expected reporting, recordkeeping and administrative activities and cost required to comply with the rule(s); (c) Estimate the cost of professional services, equipment supplies, labor and increased administration required to comply with the rule(s).*

(1) No state agencies, units of local government or members of the public are expected to be economically affected by this rulemaking because they only update the date reference to incorporated documents.
(2) There is no effect on small businesses due to this rulemaking because they only update the date reference to incorporated documents.
(2)(a) CCD does not collect data on the number of employees employed by motor carriers; therefore, the Division has no way of knowing how many small businesses are subject to these rules.
(2)(b) There are no activities or costs required to comply with these amendments because they only update the date reference to incorporated documents.
(2)(c) There are no costs or increases to administration required to comply with these amendments because they only update the date reference to incorporated documents.

DESCRIBE HOW SMALL BUSINESSES WERE INVOLVED IN THE DEVELOPMENT OF THESE RULE(S):

Small businesses were not involved in the development of these rules.

WAS AN ADMINISTRATIVE RULE ADVISORY COMMITTEE CONSULTED? NO IF NOT, WHY NOT?

These are purely housekeeping amendments that do not change anything in terms of requirements for either the state or industry.

RULES PROPOSED:
740-200-0010, 740-200-0020, 740-200-0040

AMEND: 740-200-0010

RULE SUMMARY: Annual adoption of IRP, rolling over the year 2026 to 2027 and adding a note about where the IRP can be found.

CHANGES TO RULE:

740-200-0010
Annual Adoption of Prorate Registration
(1) The provisions contained in the "International Registration Plan" (IRP), the IRP Audit Procedures Manual and all amendments thereto in effect January 1, 202~~6~~7, are hereby adopted and prescribed by the Oregon Department of

Transportation and apply to the apportioned registration of vehicles. Unless otherwise revised by written delegation, the designated person to cast a vote on an IRP ballot for Oregon is the Administrator of the Commerce and Compliance Division. ¶
(2) In addition to the requirements described in section (1) of this rule, the following requirements apply to Oregon-based motor carriers who participate in IRP: ¶
(a) Records required to be maintained for distance data must denote intermediate trip stops; ¶
(b) Audit assessments are subject to penalty and late payment charges described in IRP and the IRP Audit Procedures Manual; ¶
(c) Any person against whom a proposed assessment is made by the Department may petition the Department for reassessment within 30 days after service upon the person of the assessment notice. If a petition for reassessment is not filed within the 30-day period, the assessment becomes final. If a petition for reassessment is timely filed, the Department will reconsider the assessment. The decision of the Department upon a petition for reassessment will become final 30 days after notice of the decision is served upon the petitioner. A petitioner may submit a request for hearing in the petition for reassessment; and ¶
(d) If a request for hearing is timely received, a hearing will be scheduled and conducted in accordance with the provisions of ORS Chapter 183. The petitioner will be provided a minimum of 10 days' notice of the time and place of the hearing. The Department may assess a penalty of $150 for failure to appear at a scheduled hearing. ¶
(3) The mileage reporting period is the period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the Registration Year for which prorate registration is sought. If the Registration Year begins on any date in July, August or September, the Reporting Period shall be the previous such twelve-month period.¶
[Note: The International Registration Plan (IRP) effective January 1, 2027, is available online from International Registration Plan, Inc. at their website www.irponline.org.]
Statutory/Other Authority: ORS 184.619, 823.011, 826.003
Statutes/Other Implemented: ORS 826.005, 826.007

AMEND: 740-200-0020

RULE SUMMARY: This is the annual adoption of federal HVUT, simply rolling over the year from 2026 to 2027.

CHANGES TO RULE:

740-200-0020
Adoption of Federal Rules Governing Payment of Heavy Vehicle Use Tax (HVUT)
The Department hereby adopts the rules of the United States Internal Revenue Service contained in 26 CFR Part 41 (Excise Tax on Use of Certain Highway Motor Vehicles) and all amendments thereto in effect January 1, 202~~6~~7. These rules apply to carriers conducting operations subject to ORS Chapter 826. As provided in CFR Title 26 Part 41.6001-2(b)(3), the Department will suspend the registration of a vehicle for which proof of HVUT payment has not been received within four months of the effective date of registration.¶
[Note: The Code of Federal Regulations Title 26 Part 41.6001-2(b)(3) (Proof of payment for State registration purposes) referenced above is available at the Commerce and Compliance Division.]
Statutory/Other Authority: ORS 184.619, 823.011, 826.003
Statutes/Other Implemented: ORS 803.370(5), 826.007

AMEND: 740-200-0040

RULE SUMMARY: This is the annual adoption of IFTA, rolling over the date from 2026 to 2027, and adding where the IFTA can be found online.

CHANGES TO RULE:

740-200-0040
Adoption of International Fuel Tax Agreement
(1) The provisions contained in the International Fuel Tax Agreement (IFTA) Articles of Agreement, the IFTA Audit Manual and the IFTA Procedures Manual, and all amendments thereto in effect January 1, 202~~6~~7, are hereby adopted and prescribed by the Oregon Department of Transportation (ODOT) and apply to Oregon-based motor carriers who participate in IFTA. ¶
(2) In addition to the requirements described in section (1) of this rule, the following requirements apply to Oregon-based motor carriers who participate in IFTA: ¶
(a) Records required to be maintained for distance data must denote intermediate trip stops; ¶
(b) Records of monthly over the road and bulk fuel reconciliations must be maintained; ¶
(c) The Department will assess a penalty of $50 or 10 percent of the amount of delinquent taxes due, whichever is greater, for failing to file a return, filing a late return, or underpaying taxes due on a return; ¶
(d) The Department will assess a penalty of 10 percent of the amount of delinquent taxes due, for additional assessments as the result of an audit; ¶
(e) Any person against whom a proposed assessment is made by the Department may petition the Department for reassessment within 30 days after service upon the person of the assessment notice. If a petition for reassessment is not filed within the 30-day period, the assessment becomes final. If a petition for reassessment is timely filed, the Department will reconsider the assessment. The decision of the Department upon a petition for reassessment will become final 30 days after notice of the decision is served to the petitioner. A petitioner may submit a request for hearing in the petition for reassessment; ¶
(f) If a request for hearing is timely received, a hearing will be scheduled and conducted in accordance with the provisions of ORS Chapter 183. The petitioner will be provided a minimum of 10 days' notice of the time and place of the hearing; and ¶
(g) An amendment may be made to, or audit conducted of, a tax return not more than four (4) years from the date the taxes or fees were filed.¶
[Note: The International Fuel Tax Agreement (IFTA) effective January 1, 2027, is available online from International Fuel Tax Association, Inc. at their website www.iftach.org.]
Statutory/Other Authority: ORS 184.619, 823.011
Statutes/Other Implemented: ORS 825.490, 825.494, 825.555