



PERMANENT ADMINISTRATIVE ORDER

DMV 6-2020
CHAPTER 735
DEPARTMENT OF TRANSPORTATION
DRIVER AND MOTOR VEHICLE SERVICES DIVISION

FILED

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FILING CAPTION: Elimination of the Department of Transportation's Oregon Weight Receipt & Tax Identifier and associated fee

EFFECTIVE DATE: 04/03/2020

AGENCY APPROVED DATE: 04/02/2020

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AMEND: 735-176-0170

REPEAL: Temporary 735-176-0170 from DMV 18-2019

RULE TITLE: Collecting Tax on Sales or Use; Invoice Requirement

NOTICE FILED DATE: 12/17/2019

RULE SUMMARY: Fuel sellers were not required to collect Oregon tax from commercial motor vehicles displaying the now-defunct ODOT Motor Carrier Transportation Weight Receipt. This amendment removes reference to that receipt and replaces it with the mandate that vehicles must be enrolled in the Oregon weight-mile tax program or operating on a temporary pass.

RULE TEXT:

- (1) Suppliers may collect tax on deliveries into the bulk tank of an end user at the customer's request, provided the supplier is registered as a third party payer or is a licensed use fuel seller.
- (a) Collection of tax at a customer's request does not relieve the customer of the need to be licensed and report.
- (b) Taxes collected by a third party payer must be reported and remitted to the Department, in accordance with OAR 735-176-0160, on a monthly basis in a format determined by the Department.
- (c) The 4% credit available to use fuel sellers is not applicable to bulk fuel sales.
- (2) Persons who sell fuel and place it into the fuel tank of motor vehicles, except for sellers at non-retail facilities as defined in ORS 319.520(11), shall collect the Oregon tax at the time of sale except for sales into:
 - (a) Vehicles enrolled in Oregon's weight-mile tax program or operating on a valid temporary pass;
 - (b) Vehicles displaying a valid use fuel vehicle emblem issued by the Department;
 - (c) Vehicles displaying a United States government license plate or the registration plate for state or local government owned vehicle issued registration pursuant to ORS 805.040 or a school bus or school activity vehicle issued registration pursuant to ORS 805.050;
 - (d) Farm tractors or other agricultural implements only incidentally operated on the highway as defined in ORS 319.520(10); and
 - (e) Cans, barrels, or containers other than the fuel supply tank of a motor vehicle.

- (f) Vehicles displaying a valid Special Use Fuel Permit when purchasing natural gas or propane.
- (3) A seller, as defined by ORS 319.520(13)(b), who sells fuel at non-retail facilities in Oregon shall collect the tax from a purchaser whose account is owned by the seller. The non-retail seller shall include the transactions in the taxable sales report unless the seller retains written certification signed by the purchaser on forms provided by the Department that the use of the fuel is tax deferred or exempt from the tax imposed under 319.530.
- (a) "Certifies to the Seller" means the customer completes and signs the "Certification of Oregon Use Fuel Exempt Tax Status" form as provided by the Department. The seller is responsible for collecting and remitting the tax until the signed and dated exemption certificate is received from the customer. The form will contain:
- (A) The name and address of the seller;
 - (B) The name, address, account number and signature of the purchaser;
 - (C) The reason that the use fuel tax should not be collected by the seller;
 - (D) A list of vehicles and equipment;
 - (E) A statement from the purchaser that for all use fuel purchased at Oregon non-retail facilities on account with the seller, such fuel will be used only for purposes that are tax deferred or exempt from use fuel taxation under ORS 319.510 through 319.880.
- (b) A seller may not sell use fuel without the tax until a valid exemption certificate is completed, signed and returned to the seller; and
- (c) The customer provides the identifying information for each cardlock card to qualify the tax deferred status. The card issuer shall list the card number assigned to the vehicle or equipment when qualified for ex-tax purchases.
- (4) Sellers, as defined by ORS 319.520(13), who do not operate non-retail facilities in Oregon but who own the accounts of purchasers who purchase fuel at Oregon non-retail facilities, must be licensed with the Department and are required to comply with all of the provisions of 319.510 through 319.880 and this rule.
- (5) A seller, as defined by ORS 319.520(13), who sells at non-retail facilities in Oregon and does not collect the tax from a purchaser whose account is not owned by the seller, must provide, upon request of the Department, the purchaser's account number and the name and address of the non-retail seller who owns the account.
- (6) Use fuel invoices shall contain:
- (a) The seller's name and address,
 - (b) The purchaser's name and address,
 - (c) The full date of sale,
 - (d) The fuel type and number of gallons purchased,
 - (e) The amount of Oregon fuel tax included in the purchase price, or
 - (f) If the Oregon fuel tax is not included, the reason for the ex-tax sale:
 - (A) Base jurisdiction and license plate number of vehicle enrolled in the weight-mile tax program or temporary pass number.
 - (B) Use Fuel User Emblem number.
 - (C) US Government plate number, State or local government agency plate number.
 - (D) Description of the vehicle or equipment if unlicensed.
 - (E) Description of the container if not placed into a fuel supply tank of a vehicle or equipment.
 - (F) Special User Permit number when purchasing propane or natural gas.

STATUTORY/OTHER AUTHORITY: ORS 184.619, 319.510 - 319.880

STATUTES/OTHER IMPLEMENTED: ORS 319.550 - 319.690