

# State of OREGON Motor Vehicle / Aircraft Fuel License Tax EXEMPTION CERTIFICATE

COVERING SALES TO THE ARMED FORCES OF THE UNITED STATES GOVERNMENT

TO: \_\_\_\_\_

**Product Code - (Circle ONE product code)**

**(Name and Mail Address of Person or Company From Whom Fuel is Purchased)**

- A - Gasoline**
- B - Ethanol Gasoline**
- C - Aviation Gasoline**
- D - Jet Fuel**

The undersigned certifies that pursuant to ORS 319.250 the motor vehicle fuel or aircraft fuel covered by this certificate is purchased by the Armed Forces of the United States Government for use exclusively by

\_\_\_\_\_  
**(Branch of U.S. Armed Forces)**

**In ships**     **In aircraft**     **Or for export from this state as follows:**

**Delivery Invoice**

Date	Number	Contract or Order #	In-State Delivery Point	Total Gallons	Amount of Oregon Tax Exemptions

It is understood and agreed to by the undersigned that if any of the fuel listed above and purchased under this exemption certificate of the state motor vehicle fuel tax or aircraft fuel tax, is used otherwise than as designated herein, or is resold to employees or others by the department or agency purchasing this fuel, such fact will be reported and the motor vehicle fuel tax or aircraft fuel tax will be paid thereon in accordance with requirements of the law. Records to substantiate the use of the motor vehicle fuel or aircraft fuel on which tax exemption is claimed will be maintained and available for audit by the taxing authority.

\_\_\_\_\_  
**U.S. Armed Forces Purchasing Agency**    **By**    \_\_\_\_\_    **Title and Rank of Officer**    \_\_\_\_\_    **Date**    \_\_\_\_\_    **Year**

Section 319.250 of the Oregon Revised Statutes reads as follows:

“The license tax imposed by ORS 319.020 shall not be imposed on any aircraft or motor vehicle fuel sold to the Armed Forces of the United States for use in ships, aircraft or for export from this state; but every dealer shall be required to report such sales to the department in such detail as may be required. A certificate by an authorized officer of such Armed Forces shall be accepted by the dealer as sufficient proof that the sale is for the purpose specified in the certificate.”

**Oregon Exemption Certificate  
Form 735-1308 (02/05)**