



Oregon Department of Transportation

Fuels Tax Group MS 21

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During the 2013 Regular Session, the Oregon Legislature passed House Bill 2435. In part, HB 2435 amends Oregon Revised Statute 319.530 by exempting diesel fuel that is blended with a minimum of 20 percent biodiesel that is derived from used cooking oil from the state excise tax. This exemption applies to fuel sold between January 1, 2014, and December 31, 2019, and only applies to fuel:

- Used in motor vehicles with a gross vehicle weight of 26,000 pounds or less,
- That is sold in retail operations only,
- That is not sold in seller operations involving cardlock, fleet fueling or bulk sales.

The Fuels Tax Group is updating Use Fuel Seller and Use Fuel User Tax reports and supporting schedules to reflect the exemption allowed by HB 2435. These changes will be designed to help Use Fuel Sellers, Use Fuel Users, and the FTG track the fuel and how it is used.

If you have any questions, or would like additional information, please contact:

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