



## ADDITIONAL CLARIFICATION ON ACCEPTANCE OF WEIGHT RECEIPTS\* FOR EX-TAX PURCHASES

### \* OREGON WEIGHT RECEIPT AND TAX IDENTIFIER

March 26, 2002

This notice is being sent to address a number of questions from sellers regarding the new Oregon Weight Receipt and associated documentation of ex-tax sales.

Q: Can I still simply record the Oregon red-and-white tax plate number for an ex-tax sale?

A: No. The 'grace period' allowed by the Fuels Tax Group for accepting verification of ex-tax sales status via the red-and-white tax plates expired on March 15, 2002. We have confirmed with the Motor Carrier Transportation Division (MCTD) of ODOT that they are current on processing renewals and issuing weight-receipts.

Q: Are Oregon red-and-white plates still required by ODOT?

A: Yes. **Oregon-based** carriers must still have the Oregon red-and-white base plates. Out-of-state based carriers will have a base plate from their state. Although carriers from outside of Oregon may still display the Oregon tax plates, they will be expired.

Acceptable forms of Oregon tax credentials are:

- Oregon Weight Receipt and Tax Identifier,
- Oregon Temporary Weight Receipt and Tax Identifier,
- Oregon Temporary Pass.

**These paper documents are the only acceptable credentials issued to a carrier by ODOT that confirms valid tax qualification with ODOT MCTD.**

Q: So what number am I required to record on the sales invoice to validate an ex-tax sale?

A: **For both regular and temporary Weight Receipts:**

**Record the number in the upper right corner of the Weight Receipt. Regular Weight Receipt numbers must match the applicable base plate number on the vehicle (with the state abbreviation on the end) to be valid. Temporary Weight Receipt numbers will start with a letter and have 4 numbers, and end with "OR". For both kinds of Weight Receipts, you must also verify that the sale takes place within the expiration date listed in the \*\*\*\*\* box of the Weight Receipt.**

**For an Oregon Temporary Pass:**

**Record the NUMBER in the upper right corner and check the expiration date.**

Q: My fuel sale system allows carriers to remain in their trucks to complete a purchase transaction. How can I comply with these procedures and still accommodate my customers?

A: ODOT adopted this method of ex-tax sales verification as a part of the weight-mile tax simplification effort after extensive input from representatives of the trucking industry and the truck stop industry. We are aware that in the past, some sellers would record plate numbers based on the carrier's call on the intercom. Current technology may allow the Weight Receipt numbers to be imbedded on a payment card. **Regardless of your method of determining / recording the Weight Receipt number, a valid number must be recorded on the sales invoice. As before, sellers remain liable for any unpaid tax due to invalid or expired numbers recorded on sales invoices.**

ODOT Fuels Tax Group  
550 Capitol St NE Salem OR 97301-2530  
phone: 503-378-8150 facsimile: 503-378-3060 website: [www.odot.state.or.us/fsbpublic/ftg/](http://www.odot.state.or.us/fsbpublic/ftg/)