



## NOTICE

File Code:

**November 30, 2001**

Senate Bill 483, enacted by the 2001 legislature and signed by the Governor on August 9, 2001 establishes provisions for state agencies as defined in ORS 283.550, counties and road assessment districts formed under ORS 371.405 - .535, and districts as defined in ORS chapter 198, to receive refunds of use fuel (diesel, propane, compressed natural gas, etc.) taxes paid. The bill contains a retroactive refund provision for use fuel taxes paid and incurred during the 12-month period immediately preceding the effective date of the new law (January 1, 2002). During that period, January 1, 2001 through December 31, 2001, refunds are available on the tax paid (not any interest or penalties).

Attached is a special refund claim form designed to facilitate the refund process. Please note that the form requires a month by month accounting of fuel used during the refund period.

After December 31, 2001, state agencies, counties and districts will not be required to pay the 24 cents per gallon Oregon tax on use fuel. However, these entities are still required to be licensed by ODOT, but only an annual filing will be required. As part of the licensing process, emblems will be issued that entitle the user to purchase fuel ex-tax from sellers of use fuel. Entities that purchase fuel at cardlocks should make sure the Oregon tax is not included in the price of the fuel after December 31, 2001. If the tax is included, a refund claim may be submitted to ODOT, but arrangements should be made with the cardlock company to exclude the tax from future purchases.

### Commonly Asked Questions

1. Do I need to continue filing tax reports? **Yes, you must continue to pay the use fuel tax and file tax reports through December 31, 2001. The refund claim form should be filed either after, or at the same time as the final report (monthly, quarterly or annual) and include all taxes paid up through the December 31, 2001. Thereafter, an annual report showing gallons used, even though no tax will be due, must be filed.**
2. Will I receive a refund of gas tax? **No, the relief provided by SB 483 applies only to use fuel (diesel, propane, CNG, etc.) taxes.**
3. Do I need to attach fuel receipts? **Not initially. We will review your claim and any information that is already on file in our office. You may be asked to provide receipts or other documentation at a later date.**

*The Fuels Tax Group is available to answer questions and provide assistance. We can be reached by phone at (503) 378-8150, fax at (503) 378-3060 or mail at 550 Capitol St. N.E. Salem, Oregon 97301-2530. Information can also be obtained from our web site, <http://www.odot.state.or.us/fsbpublic/ftg/index.htm>*