Oregon
Theodore R. Kulongoski, Governor

Department of Transportation
Fuels Tax Group
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ODOTFuelsTax@odot.state.or.us

File Code:

IMPORTANT NOTICE TO PERSONS DEALING IN MOTOR VEHICLE FUEL IN THE CITY OF WARRENTON

October 1, 2007

The City of Warrenton has implemented a tax on motor vehicle fuel in order to maintain its investment in transportation infrastructure. This tax applies to all fuel sold, used or distributed within Warrenton city limits. Additionally, the City has contracted with the Oregon Department of Transportation Fuels Tax Group to administer this program in their behalf.

Tax Rate: 3¢ per gallon
Effective Date: November 1, 2007
First Report/Payment Date: December 26, 2007 (normally 25th)

Current motor vehicle fuel dealers who are familiar with the process of licensing and tax collection and remittance may start the license application process using the included forms or contact the Fuels Tax Group at the number or website listed below. For all others, please read the following Questions and Answers and accompanying information to help you determine if you need to be licensed as a motor vehicle fuel dealer in the City of Warrenton.

1. **What is motor vehicle fuel?** Motor vehicle fuel as defined by the City of Warrenton means includes gasoline, diesel, and any other flammable or combustible gas, liquid, or solid substance, usable as fuel for the operation of motor vehicles.

2. **What is a dealer?** A dealer is a person who imports, or causes to be imported motor vehicle fuel for sale, use or distribution in the City; or produces, refines, manufactures or compounds motor vehicle fuel in the City for use, distribution or sale in the City; or acquires in the City for sale, use or distribution in the City motor vehicle fuels with respect to which there has been no license tax previously incurred.

3. **Who should be licensed as a motor vehicle fuel dealer in the City?** Any person who performs the acts of a dealer as described above. Generally, if you purchase fuel outside the City and transport it into the City using your own vehicles or by common carrier, you must be licensed. If you always buy fuel from another licensed dealer of the City, the tax will be included in the

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purchase price of the fuel and you need not be licensed with the City. However, the answer to this question is often not immediately apparent. Please read the accompanying information carefully and contact the tax administrator at the address below if you have questions about whether you must be licensed in the City.

4. **When must I become licensed?** The tax must be collected for all fuel sold, used or distributed on or after November 1, 2007. You must obtain your license by that date. The first tax report and payment will be due December 26, 2007 (normally 25th).

5. **If I hold a motor vehicle fuel dealer license with the State of Oregon or any other county or city in Oregon, must I file a separate tax report with the City?** Yes. Oregon, other local jurisdictions, and the City are all separate taxing jurisdictions. A separate report with supporting detail specific to the City must be filed.

6. **How do I become licensed?** If you believe that you need to be licensed, you should request a license application packet from ODOT Fuels Tax Group at the address below. Allow 2 weeks from the time you submit your application for ODOT to review the application and issue the license. Upon being licensed, you will be provided with tax forms and instructions.

7. **I have more questions about how to file and pay the tax. Where can I get tax forms and more information?** Please contact the Fuels Tax Group at:

ODOT FUELS TAX GROUP
550 CAPITOL ST NE
SALEM, OR 97301-2530
(503) 378-8150
(888) 753-2525 outside Salem
FAX: (503) 378-3060
ODOTFUELSTAX@ODOT.STATE.OR.US

For more information on the Fuels Tax program, visit our website at www.oregon.gov/ODOT/CS/FTG.