



# Oregon

Theodore R. Kulongoski, Governor

## Department of Transportation

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**DATE:** July 25, 2008

File Code:

**TO:** Groups Representing Small Businesses and Interested Parties

**FROM:** Oregon Department of Transportation, Fuels Tax Group

**SUBJECT:** Notice of Potential Economic Effect

The ODOT Fuels Tax Group intends to revise Oregon Administrative Rules, which may have an economic effect on state agencies, local government entities and businesses, including small businesses. Fuels Tax Group will adopt and amend rules that support Chapter 44, Oregon Laws 2008, and ORS Chapter 319, and repeal rules that are no longer supported by statute.

Adopt Oregon Administrative Rules (OAR) 735-170-0105, 735-170-0115, 735-174-0035, 735-174-0045, 735-176-0017, 735-176-0019, 735-176-0021, 735-176-0022, 735-176-0045;

Amend OAR 735-170-0000, 735-170-0010, 735-170-0020, 735-170-0040, 735-170-0045, 735-170-0050, 735-170-0090, 735-170-0100, 735-170-0110, 735-170-0120, 735-170-0130, 735-170-0140, 735-174-0000, 735-174-0010, 735-174-0020, 735-174-0030, 735-174-0040, 735-176-0000, 735-176-0010, 735-176-0017, 735-176-0020, 735-176-0030, 735-176-0040; and

Repeal OAR 735-170-0030, 735-170-0060, 735-170-0070, 735-170-0080, 735-176-0015, 735-176-0018

Due to the volume of material, the Fuels Tax Group has posted the draft rules online rather than mailing a copy. They can be found on [www.oregon.gov/odot/cs/ftg](http://www.oregon.gov/odot/cs/ftg). Please contact Fuels Tax Group if you need a copy of the draft rules mailed to you.

Chapter 44, Oregon Laws **2008**. The following changes to Division 176 rules are made as a result of Senate Bill 1079, passed during the 2008 legislative session, amending ORS §§ 319.520 and 319.665.

- Rules are adopted to redefine the term “cardlock” to parallel industry practice.
- Rules are amended to clarify invoice requirements per statute update.
- Rules are adopted to disallow the 4% credit when the Department determines the Use Fuel Seller has failed to file.

Other changes are proposed to ensure uniform reporting requirements for all fuel transactions in the state of Oregon, and to correct and clarify current rule language for divisions 170, 174, and 176.

- Rules are amended to clarify tax reporting and recordkeeping requirements
- Rules are amended to clarify tax report due dates per statute.
- Postmark dates are not valid to determine whether reports are timely.

#### Refund rules and requirements

- Rules are amended to clarify consumption record requirements for fuel withdrawn from bulk storage.
- Rules are amended to clarify acceptable documentation.
- Rules are adopted to allow agents and executors to file on behalf of refund claimants
- Rules are adopted to clarify record requirements for motor vehicle fuel used in commercial fishing operations or in aircraft.

If you believe this proposed rule will have an economic effect on you, please send your comments by Wednesday, August 6, 2008 to:

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