

Secretary of State  
Certificate and Order for Filing  
**PERMANENT ADMINISTRATIVE RULES**

I certify that the attached copies\* are true, full and correct copies of the PERMANENT Rules(s) adopted on May 20, 2009 by the  
Date prior to or same as filing date.

Oregon Department of Transportation, Financial Services Division, Fuels Tax Group 735  
Agency and Division Administrative Rules Chapter Number

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to become effective July 1, 2009 Rulemaking Notice was published in the April 2009 Oregon Bulletin.\*\*  
Date upon filing or later Month and Year

**RULE CAPTION**

ODOT has adopted, amended, and repealed administrative rules regarding Oregon Fuels Tax program  
Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

**RULEMAKING ACTION**

List each rule number separately, 000-000-0000.

**ADOPT:** 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:** 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, 735-176-0020, 735-176-0030, 735-176-0040

**REPEAL:** 735-170-0030, 735-170-0060, 735-170-0070, 735-170-0080, 735-176-0015, 735-176-0018

**RENUMBER:** Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

**AMEND & RENUMBER:** Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

ORS 184.616, 184.619, 319.010 – 319.430, 319.990, 319.520 – 319.880 and Chapter 44, OL 2008 None  
Stats. Auth. Other Authority

ORS Chapter 319  
Stats. Implemented

**RULE SUMMARY**

These rules implement legislation enacted by the 2008 Legislative Assembly. Chapter 44, Oregon Laws 2008 amended ORS 319.520 and 319.665 to ensure uniform documentation requirements for retail and non-retail use fuel sales in the state of Oregon. Other changes ensure uniform reporting requirements for all fuel transactions in the state of Oregon, and to correct and clarify rule language for divisions 170, 174, and 176. Fuel tax reports and remittance are due to the Department in the following month (except for quarterly and annual filers) in which the tax is charged and collected from customers. For Use Fuel Sellers and Users the due date is the 20<sup>th</sup> and for Motor Vehicle Fuel Dealers the due date is the 25<sup>th</sup>. There has been a longstanding precedent to accept tax reports postmarked by the tax report due date. The Department has further clarified in rule that fuel taxes and accompanying reports are to be received in the Department or its agent by applicable due dates as evidenced by legible United States Postal Service postmarks or cancellation stamps, certified/registered mail receipts or other valid third party evidence of timely remittance.

\_\_\_\_\_  
Authorized Signer Leslie S. Brodie Printed Name \_\_\_\_\_ Date \_\_\_\_\_

\* With this original, file one photocopy of certificate, one paper copy of rules listed in Rulemaking Actions, and electronic copy of rules.  
\*\* The *Oregon Bulletin* is published on the 1st of each month and updates the rule text found in the Oregon Administrative Rules Compilation. Notice forms must be submitted to the Administrative Rules Unit, Oregon State Archives, 800 Summer Street NE, Salem, Oregon 97310 by 5:00 pm on the 15th day of the preceding month unless this deadline falls on a Saturday, Sunday or legal holiday when Notice forms are accepted until 5:00 pm on the preceding workday. ARC 930-2005