



NOTICE TO USE FUEL SELLERS CHANGE IN EXEMPT SALES DOCUMENTATION

The passage of House Bill 3411 will eliminate the Oregon Tax plate in 2002 for motor carriers. In place of the tax plates, carriers will be issued an OREGON WEIGHT RECEIPT AND TAX IDENTIFIER (WEIGHT RECEIPT).

The transition to WEIGHT RECEIPTS will begin with the 2002 renewal. All carriers will be issued WEIGHT RECEIPTS by the Motor Carrier Transportation Division (MCTD) of ODOT. The WEIGHT RECEIPT will be an 8½" by 11" document displaying vehicle-specific information, and must be carried in the vehicle when operating in Oregon.

Carriers will be required to present a WEIGHT RECEIPT, TEMPORARY RECEIPT, or TEMPORARY PASS to purchase fuel exempt of the Oregon use fuel (diesel) tax.

When documenting an exempt sale, include the **Receipt Number** from the weight receipt, or the temporary receipt or temporary pass number if from a temporary operations document.

A sample of the weight receipt is on the reverse side of this page for your reference. The carrier information has been protected for confidentiality; however, the information will be in the areas shown on this sample. On all weight receipts, check the base plate and state, and effective date and expiration date (enclosed in the *** area, upper right hand corner). The base plate and state information must match the vehicle. The receipt number (62345PRWA in our example) is to be written on the invoice for the exempt sale.

NOTE: Continue to record the red-and-white ODOT tax plate number through the end of December 2001. You will begin to see the new weight receipts at the end of the year. If a carrier does not have a valid weight receipt, temporary receipt, or temporary pass, you must include the tax in the sale.

Motor Carrier Division has advised that it may take some time to get the renewal certificates to all carriers. Look first for the weight receipt, temporary receipt or temporary pass documents. You may however, accept the red-and-white tax plate through March 15, 2002, if the carrier does not have the weight receipt.

A FAX OR PHOTOCOPY OF THE WEIGHT RECEIPT IS VALID AS THE ORIGINAL.
REMEMBER TO VERIFY THAT THE PLATE INFORMATION MATCHES AND THE SALE
TAKES PLACE DURING THE EFFECTIVE DATES INDICATED ON THE RECEIPT.

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. Information can also be obtained from our web site, <http://www.odot.state.or.us/fsbpublic/ftg/index.htm>

OREGON WEIGHT RECEIPT AND TAX IDENTIFIER
CARRY THIS RECEIPT IN THE CAB OF THE POWER UNIT AT ALL TIMES

OREGON DOT
550 CAPITOL STREET NE.
SALEM OR 97301-2530

* RECEIPT NO: P12345IL *
* BASE STATE: IL *
* LICENSE NO: P12345 *
* EFFECTIVE: 01/10/2002 *
* EXPIRATION: 12/31/2002 *
* ISSUED: 01/10/2002 *
* 09:44 AM *
* PACIFIC TIME *

THIS IS A TEST
550 CAPITOL ST NE
SALEM OR 97305

FILE NO: 286549 USDOT NO: YEAR: 1952 MAKE: KENWO ODOMETER: 00000
BODY STYLE: V VIN: 112233 FUEL CODE: D UNIT #: 11
CLASSES: 1A FEE BASIS: 1 (MONTHLY MILEAGE)
OWNED: X LEASED: FROM: NONE

DECLARED WEIGHTS (ONLY HIGHEST COMBO SHOWN) RECEIPT FEE (14) \$ 5.00
REINSTATEMENT FEE (15) \$.00
SUSPENSION FEE (19) \$.00
APPLICATION FEE (16) \$.00
TOTAL AMOUNT PAID: \$ 5.00
SOLO =
COMBO = 80,000

**** THIS RECEIPT IS INVALID IF ALTERED. ****

AUTHORIZED BY: OFFICE MGR PHONE: 555-378-6699

----- INSTRUCTIONS/COMMENTS: SENT TO: SSLEM PREPARED BY: LYONS -----
+-----+
+-----+

THIS RECEIPT IS INVALID WHEN VEHICLE OR LICENSE PLATE INFORMATION CHANGES.
CONTACT ODOT AT 503-378-6699 WHEN INFORMATION CHANGES TO OBTAIN A NEW RECEIPT.
FAXED OR ORIGINAL COPY OF THIS RECEIPT ACCEPTED AS VALID WHEN LEGIBLE.

* THIS RECEIPT DOES NOT AUTHORIZE OPERATION IN EXCESS OF LEGAL
SIZE OR WEIGHT LIMITS. CHECK ROUTE MAPS 1 AND 7 FOR ALLOWABLE *
LENGTHS ON ROUTES YOU WILL BE TRAVELING.

| TO CANCEL THIS RECEIPT, SIGN HERE AND RETURN THIS DOCUMENT TO ODOT. |
LIABILITY FOR WEIGHT-MILE TAXES CONTINUES UNTIL THIS DOCUMENT IS CANCELLED.

NAME - SIGN ONLY WHEN YOU WISH TO CANCEL RECEIPT TITLE

DOCUMENTING SALES EXEMPT FROM USE FUEL TAX:

ORS 319.671 requires that an invoice be prepared in duplicate for all tax-exempt sales, with one copy given to the purchaser and the other retained by the seller.

The invoice shall show:

SELLER'S name and address, and
PURCHASER'S name and address, and
Complete date of purchase, and
Type of fuel (diesel, propane, CNG, etc), and
Amount of the sale in gallons, **AND**
MCTD Weight Receipt Number, temporary receipt number, or pass number, *or*
Vehicle Emblem number if licensed as a Use Fuel User, *or*
Federal Government Agency **and** Plate Number, *or*
Description of container or equipment if sold into a receptacle other than a vehicle.

All exempt sales invoices must be retained for three years after the filing date of the seller tax report and are subject to review at audit. Please see the following page for examples of exempt invoices.

FORMATS FOR EXEMPT SALES INFORMATION:

Weight Receipts: Will end with two letters (jurisdiction abbreviation), and will have a combination of up to nine additional letters and numbers (any order, but will match the home state plate). If based in Oregon, the carrier weight certificate will begin with X#X#X#X#XXX
YAx#####OR or YCxx#####OR or YExx#####OR

Temporary Receipt: Will start with "A", have four numbers, and end with "OR". A temporary weight receipt will be issued to a carrier for use until the base plate and weight receipt are issued.
A#####OR

Temporary Pass: Will begin with TP or P, followed by 7 numbers. The plate information on the pass must match the home state and plate information on the vehicle.
TP #####
P #####

Use Fuel User Emblem: Will begin with the year it is valid, and have 4-6 additional numbers. Make, model, and plate information on the emblem will match the vehicle being fueled.
20## -- #####

VEHICLES AND PLATES WHICH ARE **NOT EXEMPT** FROM USE FUEL TAX:

TW ##### These plates are issued to towing companies; these vehicles are NOT exempt unless they are also issued a weight receipt.
TR ##### These plates are issued to transport companies; these vehicles are NOT exempt unless they are also issued a weight receipt.
T ##### "T" plates are issued to 'heavy' trucks not subject to weight-mile taxes
F ##### "F" plates are issued to farm vehicles not subject to weight-mile taxes

This list is not meant to be all-inclusive, but is included to provide examples of the most common situations experienced in documenting ex-tax sales.

EXAMPLES OF EXEMPT SALES INVOICES

An invoice may be written on a credit card sales slip, in a receipt book, or on a form designed for the purpose of documenting exempt sales. Keep in mind that all information must be included on the invoice, and that it must be completed in duplicate.

<p>REGULAR CUSTOMER 789 OTHER ST BOUGHTIN OR 97000</p>	<p>INVOICE # 20020101</p>																				
<div style="border: 1px solid black; padding: 5px; display: inline-block;">DATE</div>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">PRODUCT</th> <th style="width: 10%;">QTY</th> <th style="width: 15%;">PRICE</th> <th style="width: 45%;">AMOUNT</th> </tr> </thead> <tbody> <tr> <td>GAS <u>DSL</u> OIL OTHR</td> <td style="text-align: center;">10</td> <td style="text-align: center;">1.899</td> <td style="text-align: center;">\$18.99</td> </tr> <tr> <td>GAS DSL OIL OTHR</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="3">TAX</td> <td style="text-align: center;">(2.40)</td> </tr> <tr> <td colspan="3">TOTAL</td> <td style="text-align: center;">\$16.59</td> </tr> </tbody> </table>	PRODUCT	QTY	PRICE	AMOUNT	GAS <u>DSL</u> OIL OTHR	10	1.899	\$18.99	GAS DSL OIL OTHR				TAX			(2.40)	TOTAL			\$16.59
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<p>MY FUELING STATION 1234 MAIN ST SELLERTOWN OR 97000</p> <p>_____ PURCHASER SIGNATURE</p>	<p>LICENSE/DESCRIPTION: YAXX 123OR</p>																				

Example of an invoice written on a credit card slip. Your card slip format may vary. This example demonstrates the new weight certificate as documentation.

MY FUELING STATION 1234 MAIN ST SELLERTOWN OR 97000	
NAME <u>Use Fuel Customer</u>	
ADDRESS <u>9870 Outer Limits</u>	
CITY <u>Awayout OR 97000</u>	
DATE <u>mm/dd/yy</u>	
<u>10 gallons diesel</u>	<u>\$18.99</u>
<u>minus diesel tax</u>	<u>(2.40)</u>
	<u>\$16.59</u>
<u>UFU 2001-#####</u>	
INVOICE 123	

MY FUELING STATION 1234 MAIN ST SELLERTOWN OR 97000	
EXEMPT DIESEL SALES RECEIPT	
DATE <u>mm/dd/yy</u>	
PURCHASER <u>The Excavation Company</u>	
ADDRESS <u>4567 Equipment Drive</u>	
CITY <u>Diggitt OR 97000</u>	
<u>10</u> GALLONS	<u>\$ 18.99</u>
MINUS DIESEL TAX	<u>(2.40)</u>
AMOUNT PAID	<u>\$ 16.59</u>
INDICATE: VEHICLE LIC _____ EQUIPMENT <u>backhoe</u> CONTAINER _____	

Example of a custom form for ex-tax sales. Example demonstrates equipment use.

Example of an invoice written on a receipt book. Seller's name can be imprinted, written, or stamped. Example shows the use fuel user emblem.