

# Oregon Administrative Rules

## Chapter 740, Division 055

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### **Weight-Mile Tax Records Requirements** **740-055-0120**

- (1) All carriers must maintain records of their motor vehicle operations and make reports on forms approved by the Department.
- (2) Such records must be kept at the carrier's principal office or place of business and be made available for inspection by the Department or its representatives at all reasonable times.
- (3) Such records must be preserved for three (3) years unless their earlier destruction is authorized by the Department.
- (4) All carriers shall maintain records containing the following information for each vehicle. Carriers that fail to comply with all weight-mile tax regulations may be required to maintain additional records:
  - (a) Origin and destination points; Oregon entry and exit points; and actual Oregon miles for each trip;
  - (b) Pickup and delivery points in Oregon for each trip;
  - (c) Routes for travel for each trip;
  - (d) Dates of each trip;
  - (e) Daily beginning and ending odometer or other mileage recording device readings for each vehicle;
  - (f) Load tickets and/or bills of lading for each shipment transported;
  - (g) Identification of any exempt miles claimed, which shall include beginning and ending odometer or other mileage recording device readings for the exempt portion of each trip. If repeated trips are made to and from the same locations, a one-time recording of odometer or other mileage recording device readings for the exempt portion of those trips may be applied to the total number of trips;
  - (h) Carriers operating motor vehicles that are issued or required to obtain an annual variance permit under ORS 818.200(1)(a) to (c) with a combined weight of more than 80,000 pounds shall also provide for each reporting period:
    - (A) Number of axles in the vehicle configuration.
    - (B) A record of changes of operation. A change of operation occurs when the vehicle configuration remains the same but the actual weight of the vehicle and load changes from over 80,000 lbs. to 80,000 lbs. or under. Empty movements are not changes in operation.
  - (i) Carriers operating motor vehicles in multiple configurations shall provide the number of miles operated in each motor vehicle configuration for each trip.
- (5) All registrants that pay registration fees via registration trip permits must retain a copy of each registration trip permit.