

ADMINISTRATIVE RULE REVIEW

Repeal	Rule No. 150-320-0400	
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	NOTICE OF INTENDED ACTION	
Temporary Rule	Bulletin Dated May 2018	Hearing Scheduled May 22, 2018
PURPOSE: Permanent rule adopted that incorporates 2018 legislation and additional definitions.		

**150-320-0400 [Repealed 06/02/2018]**

**Retail Sales Price – Taxable Motor Vehicles**

~~(1) For purposes of the vehicle privilege tax and the vehicle use tax imposed under ORS 320.405 and 320.410, “retail sales price” means the total consideration given by a retail purchaser to a seller for a taxable motor vehicle, including any down payments and the value of any property taken by a seller in trade, reduced for any discounts, rebates, and other similar price reductions given at the time of sale.~~

~~(2) “Retail sales price” includes, but is not limited to:~~

- ~~(a) The price charged for a motor vehicle as equipped by the manufacturer;~~
- ~~(b) Any charges for transportation of a motor vehicle before its sale;~~
- ~~(c) Any charges for accessories, parts, or other products that are sold with a motor vehicle, as well as any charges included for installation or application labor;~~

~~(3) Retail sales price does not include:~~

- ~~(a) Any charges for preparation or submission of documents submitted pursuant to ORS 822.043, which are separately stated on the invoice, bill of sale, or similar document given to the purchaser at the time of sale.~~
- ~~(b) Any charges or fees that are payable to or collected on behalf of governmental agencies and necessary for the transfer of any interest in a motor vehicle or for the use of a motor vehicle, and which are separately stated on the invoice, bill of sale, or similar document given to the purchaser at the time of sale.~~
- ~~(c) Optional service contracts or extended warranties, which are separately stated on the invoice, bill of sale, or similar document given to the purchaser at the time of sale.~~
- ~~(d) Any privilege, excise, sales, or use tax imposed by any jurisdiction on the sale, or on the storage, use, or other consumption, of the taxable motor vehicle, which is separately stated on the invoice, bill of sale, or similar document given to the purchaser at the time of sale.~~

**Statutory/Other Authority:** ORS 305.100 & 320.480

**Statutes/Other Implemented:** ORS 320.400