



ADMINISTRATIVE RULE REVIEW

Repeal	Rule No. 150-320-0410	
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	NOTICE OF INTENDED ACTION	
Temporary Rule	Bulletin Dated May 2018	Hearing Scheduled May 22, 2018
PURPOSE: Permanent rule adopted.		

150-320-0410 [Repealed 06/02/2018]

Vehicle Use Tax – Proof of Payment of Tax

~~(1) As provided in ORS 803.203, the Oregon Driver and Motor Vehicle Services Division (DMV) administers provisions related to vehicle title and registration and proof of payment of the vehicle use tax imposed under ORS 320.410. Refer to ORS 803.203 and OAR 735-030-0025, or contact the DMV for additional information.~~

~~(2) Any seller who sells a taxable motor vehicle to a purchaser who is subject to the vehicle use tax imposed under ORS 320.410, and who collects the vehicle use tax from the purchaser, must request documentation from the Oregon Department of Revenue, to be provided to DMV, showing the use tax has been paid. Document requests must be submitted electronically through the seller's online taxpayer account.~~

~~**Statutory/Other Authority:** ORS 305.100, 320.420 & 320.480~~

~~**Statutes/Other Implemented:** ORS 320.410 & 320.420~~