

ADMINISTRATIVE RULE REVIEW

New Rule	Rule No. 150-320-0520	
	Page Page 1 of 2	Last Revised Date April 22, 2018
	NOTICE OF INTENDED ACTION	
	Bulletin Dated May 2018	Hearing Scheduled May 22, 2018
Permanent Rule		

PURPOSE: Establishes new rule to provide due dates for employers filing a statewide transit tax report and any schedules, pay statewide transit tax, and for Oregon residents required to self-report and pay statewide transit tax to the department. This rule also provides that the statewide transit tax report and any associated schedules may be filed using electronic or paper options.

150-320-0520

Statewide Transit Tax: Reporting and Payment Due Dates

(1) An employer required to withhold and remit statewide transit taxes to the department under ORS 320.550 must submit a statewide transit tax return and any schedules required to be filed with the return on or before the last day of the month following the end of each calendar quarter.

Example: The statewide transit tax return for the third calendar quarter of 2018 (July 1 – September 30) is due on October 31, 2018.

(2) The statewide transit tax return and any schedules required to be filed with the return may be filed using electronic or paper options.

(3) When the due date for filing a statewide transit tax return and associated schedules falls on a Saturday, Sunday, or a state legal holiday, the filing of a return and associated schedules is due on the next business day following the Saturday, Sunday, or state legal holiday.

(4) Statewide transit tax payments are due on or before the filing due dates in section (1) of this rule.

(5) Notwithstanding section (4) of this rule, statewide transit tax payments for agricultural employers are due on or before the filing due dates in OAR 150-316-0361.

(6) OAR 150-316-0359 establishes reporting due dates for statewide transit tax annual reconciliation reports required to be filed under ORS 320.550(8).

(7) Oregon residents subject to the tax imposed under ORS 320.550 who have wages earned outside of Oregon from an employer not doing business within Oregon, and whose tax was not withheld by the employer, must file a return and pay statewide transit tax due on or before the due date of the personal income tax return under ORS 314.385(1) for the tax year that includes the calendar quarters for which transit tax is due.

(a) The transit tax is calculated by adding all wages, as defined in ORS 316.162(2), for all Forms W-2 issued to the taxpayer for the tax year and multiplying by one-tenth of one percent (.001).



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- 1 (b) The return required under this section must be submitted on a form and in the manner as instructed by
- 2 the department.
- 3 **Statutory/Other Authority:** ORS 320.550
- 4 **Statutes/Other Implemented:** ORS 320.550