

### What is the vehicle use tax?

It's one-half of 1 percent tax on the retail sales price of taxable motor vehicles purchased from dealers outside of Oregon, for transactions completed on or after January 1, 2018.

### What is a taxable motor vehicle?

Taxable motor vehicles have 7,500 miles or less, a GVWR of 26,000 lbs or less, and never registered in Oregon.

Taxable vehicles also include trailers sold with a manufacturer's certificate of origin (MCO) or a manufacturer's statement of origin (MSO) that are required to be registered with the Driver and Motor Vehicle Services (DMV). These include trailers operated with a loaded weight of more than 1,800 lbs. but no more than 26,000 lbs.

For a complete list of taxable vehicles visit:

[www.oregon.gov/dor/programs/businesses/pages/vehicle-privilege-and-use-taxes.aspx](http://www.oregon.gov/dor/programs/businesses/pages/vehicle-privilege-and-use-taxes.aspx)

### Retail sales price

"Retail Sales Price" means:

- The total price paid (including any down payments and the value of any property taken in trade) for the vehicle as it came equipped from the manufacturer;
- Plus any separately stated dealer preparation (such as clear-coating, rustproofing, etc.) or transportation charges or charges for accessories, parts, or other aftermarket products;
- Minus any separately stated discounts or rebates which reduce the price of the vehicle at the time of sale.

"Retail Sales Price" **doesn't** include the retail value of:

- Any charges for warranties or optional maintenance contracts, document processing fees, and registration and licensing fees.
- Effective for sales after June 1, 2018, the retail value of ADA modifications or customized industrial modifications made to chassis of medium-duty trucks with GVWR of 10,000 to 26,000 pounds, is excluded from taxable retail sales price.

### Who has to pay this tax?

Purchaser of taxable motor vehicles from dealers outside of Oregon, for use or storage in Oregon.

### File and pay electronically using Revenue Online

To complete your return, you'll need a copy of your installment contract, sales invoice, or other documentation showing the itemization of your purchase and the total amount you paid for the vehicle.

1. Go to [www.oregon.gov/dor](http://www.oregon.gov/dor), click on **Revenue Online** in the top menu bar.
2. Under "**Quick Links**" click on "**Vehicle , Bicycle, and Heavy Equipment Tax.**"
3. Under "**Vehicle taxes,**" click on "**Purchasers.**"
4. Complete all required fields.
5. **Pay the tax-due amount.** You can make an electronic payment from your checking or savings account or use a debit or credit card. Debit and credit card transactions are done through an outside site and there's a fee from the service provider for using this option.
6. Check for an email from DOR. If you don't receive the email in 10 minutes, check the spam or junk folder.
7. Print your certificate attached to your email or have the certificate on an electronic device to show to DMV staff.

If you've never filed a tax return with DOR, the system won't be able to validate your identity. This means you can only use a debit or credit card to make your payment.

If you are unable to access Revenue Online, please contact us for an alternative filing method at (503) 945-8120 or [spa.help@oregon.gov](mailto:spa.help@oregon.gov).

### What if I don't pay the tax?

The DMV can't title or register a taxable motor vehicle without a certificate from the Department of Revenue (DOR) showing the use tax has been paid.

If you paid the Oregon vehicle use tax to the dealer at the time of purchase, the dealer must request the certificate from DOR.

If you haven't paid the Oregon vehicle use tax at the time of purchase, you'll need to file a purchaser return and pay the tax directly to DOR. After you've filed and paid, DOR will email you a copy of the certificate to provide to the DMV.

If you paid a motor vehicle sales tax to another state at the time of purchase, you may not owe the Oregon use tax. You are still required to file with DOR to show why the use tax is not due and to get your certificate.

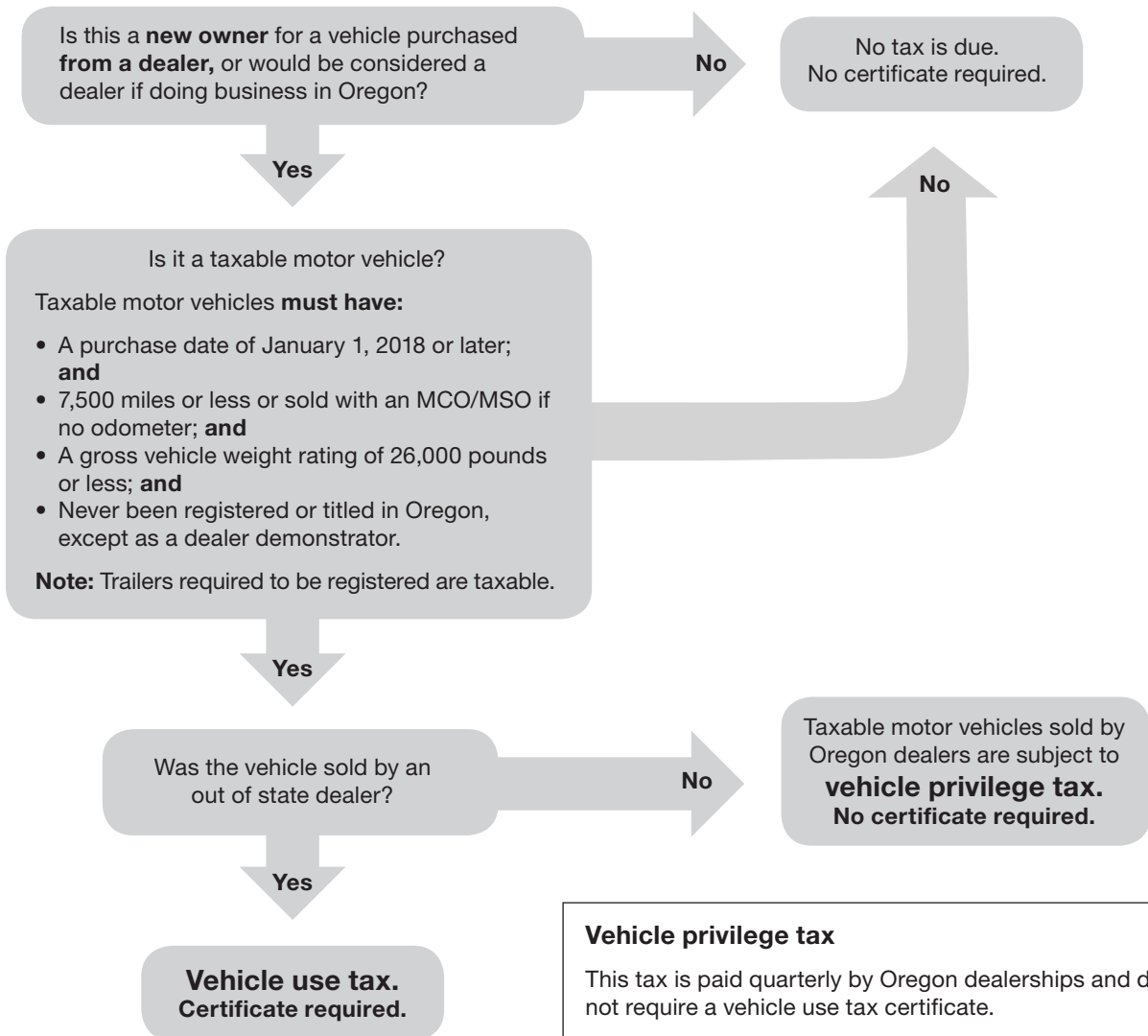
**Do you have questions or need help?**

www.oregon.gov/dor/business  
 (503) 945-8120 or (800) 356-4222  
 spa.help@oregon.gov

Contact us for ADA accommodations or assistance in other languages.

**Oregon Vehicle Use Tax Determination Diagram**

Please use the diagram as a guide to determine if a vehicle tax is due. This diagram is not comprehensive of all scenarios and is intended to provide basic guidance.



**Vehicle privilege tax**  
 This tax is paid quarterly by Oregon dealerships and does not require a vehicle use tax certificate.

**Vehicle use tax**  
 The use tax requires a certificate that is sent from the Oregon Department of Revenue (DOR) confirming that the tax has been paid. This can be obtained by an out of state dealer that collected use tax from the purchaser or by the purchaser completing the tax return on DOR's website.