



Oregon

Theodore R. Kulongoski, Governor

Department Information Here

Agency Number
First Address Line
Second Address Line
City, State ZIP CODE
Telephone (503/541) Number
FAX (503/541) Number
TTY (503/541) Number
E-mail: Address here

July 1, 2003

The cities of Eugene, Springfield, and Cottage Grove, Oregon, have each approved a tax on motor vehicle fuel for all fuel sold, used or distributed within their city limits to maintain the investment their communities have made in transportation infrastructure. This notice is being sent to all known persons who may deal in motor vehicle fuel in any or all of these cities and, accordingly, may need to be licensed with each city that they do business in. Please read the following Questions and Answers and accompanying information to help you determine if you need to be licensed as a motor vehicle fuel dealer in any of the cities.

1. What is motor vehicle fuel? *Motor Vehicle Fuel includes gasoline, undyed diesel, mogas, methanol and any other flammable or combustible gas or liquid usable as fuel for the operation of motor vehicles.*
2. What is a dealer? *A dealer is a person who:*
 - Imports, or causes to be imported motor vehicle fuel for sale, use or distribution in the city; or
 - Produces, refines, manufactures or compounds motor vehicle fuel in the city for use, distribution or sale in the city; or
 - Produces, refines, manufactures or compounds motor vehicle fuel in the city for export from the city (Springfield and Cottage Grove only); or
 - Acquires in the city for sale, use or distribution in the city motor vehicle fuels with respect to which there has been no license tax previously incurred.
3. Who should be licensed as a dealer of motor vehicle fuel in these cities? *Any person who performs the acts of a dealer as described above.*

Generally, if you purchase fuel outside the city that you do business in and transport it into the city using your own vehicles or by common carrier, you must be licensed. If you always buy fuel from a licensed dealer of the city that you do business in, the tax will be included in the purchase price and you need not be licensed with that city.

However, the answer to this question is often not immediately apparent. Please read the accompanying information carefully and contact the tax administrator at the address below if you have questions about whether you must be licensed in any of the cities.

4. How much is the tax? *The tax is imposed on all licensed dealers at a rate of \$0.03 (3 cents) per gallon.*
5. When does the tax start being collected? *The tax will become effective for all gallons sold, used or distributed on or after August 1, 2003. You must obtain your license prior to that date. The first tax report and payment will be due September 25, 2003.*

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6. I am licensed with the State of Oregon as a motor vehicle fuel dealer. Must I file a separate tax report with the city? **Yes. Oregon and the cities are separate taxing jurisdictions. A separate report with supporting detail specific to the jurisdiction must be filed.**
7. I will be a licensed dealer in more than one city. Must I have separate licenses and file separate tax reports for each city? **Yes. The cities are separate taxing jurisdictions. A separate report with supporting detail specific to the jurisdiction must be filed.**
8. Who is administering the tax? **The Fuels Tax Group of the Oregon Department of Transportation is administering the tax on behalf of the cities. All licensing, reporting, and payment will be done through them.**
9. How do I become licensed? **Enclosed with this notice is a license application for each city. If you need to be licensed, fill out the license application(s) and send them to the address indicated on the application. Upon being licensed, you will be provided with tax forms and instructions. You must be licensed prior to August 1, 2003. Allow 2 weeks from the time you submit your license application for ODOT to review the application and issue the license.**
10. I have more questions about how to file and pay the tax. Where can I get tax forms and more information? **Our tax administrator will be happy to help you. You can contact them at:**

ODOT Fuels Tax Group
 550 Capitol St NE
 Salem, Or 97301-2530
 Voice: (503) 378-8150
 Fax: (503) 378-3060
 email: ODOTFUELSTAX@ODOT.STATE.OR.US

Note: If you have questions about the purpose of the tax and/or the use of the revenue, please contact the appropriate city official below:

Eric Jones, Public Affairs Mgr
City of Eugene – Public Works
 858 Pearl Street
 Eugene, Or 97401
 (541) 682-5523
eric.r.jones@ci.eugene.or.us

Len Goodwin, Tech Services Mgr
City of Springfield – Public Works
 225 Fifth Street
 Springfield, Or 97477
 (541) 726-3685
lgoodwin@ci.springfield.or.us

Richard Meyers, City Manager
City of Cottage Grove
 400 Main Street
 Cottage Grove, Or 97424
 (541) 942-5501
citymanager@cottagegrove.org

