



Oregon

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Department of Transportation

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FARM EXEMPTION VERIFICATION LETTERS

OREGON DEPARTMENT OF TRANSPORTATION HIGHWAY USE TAX (WEIGHT-MILE TAX)

NOT AN EXEMPTION FROM USE FUEL TAX

It has come to our attention that in-state and out-of-state farmers using Oregon highways that have received an exemption from the Oregon Department of Transportation Highway Use Tax (the Weight-Mile tax) may be under the impression that this exemption also extends to the Oregon Use Fuel (Diesel) tax described under ORS 319.530 and ORS 319.665.

Farmers that have received a Highway Use Tax exemption will have a verification and/or letter from ODOT's Motor Carrier Transportation Branch that exempts them from the "Highway Use Tax" under ORS 825.024. A copy of this letter is provided for your reference. **THIS IS NOT AN EXEMPTION FROM THE OREGON USE FUEL TAX.**

If you have any questions, contact the Fuels Tax Group at 550 Capitol Street, Salem, Or, 97301-2530, telephone (503) 378-8150.

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