



Oregon

Theodore R. Kulongoski, Governor

Department of Transportation

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NOTICE TO GOVERNMENTAL USE FUEL USERS

CHANGE IN EXEMPT SALE DOCUMENTATION

Effective January 1, 2004, allowable ex-tax sale documentation that the seller can record has been expanded to include state or local government vehicles displaying an "E-plate". The seller must record the "E-plate" number on the sales invoice to document the ex-tax sale. Sellers will also be notified of this change.

As a result, ODOT will no longer issue Use Fuel User emblems for vehicles with "E-plates" issued by DMV.

Note:

- For governmental units who currently qualify to have 100% of Use Fuel Tax paid refunded, there is no change in the current licensing and reporting procedure as a result of the change in exempt sale documentation rules. You must still be licensed as a Use Fuel User and file the special Annual Use Fuel Report for Special Governmental Entities, Form 1324UG.
- Any vehicles owned by state or local governmental units for which Use Fuel tax is currently 100% refundable that do not have E-plates must still obtain an emblem from the Fuels Tax Group in order to purchase the fuel ex-tax at retail sites. Otherwise, the seller must collect the tax at the time of sale.

Questions on the above can be addressed to the ODOT Fuels Tax Group at the address / phone number / e-mail on the letterhead above.