

MILEAGE TAX RATES

INSTRUCTIONS FOR TABLE "A":

1. Use these rates only when operating at declared weight(s) of 80,000 pounds or less. Use Table "B" rates for operations over 80,000 pounds.
2. To compute the tax, select the weight group that includes the declared weight of your vehicle. Multiply your Oregon taxable miles times the rate listed for the weight group to calculate the amount of tax due. Taxable miles in Oregon includes all miles driven in Oregon on roads accessible to the public. If returning empty, use the same declared weight and rate as when loaded.

You may claim a credit if you paid Oregon state fuel tax on fuel for a vehicle subject to weight-mile tax. The deduction must be for the reporting period that you used the fuel. Credits for previous reporting periods will not be granted until time of audit. You must attach copies of fuel invoices to the highway-use tax report.

See *Instructions for Filing Highway-Use Tax Reports* available on ODOT's Web site for information required to be included on fuel receipts, for claiming fuel tax credit on bulk fuel purchases, other record keeping requirements, and tax reporting information.

<https://www.oregon.gov/ODOT/MCT/Pages/FormsandTables.aspx>

TABLE "A" FOR ALL TYPES OF FUEL (OVER 26,000 LBS)

COLUMN A WEIGHT GROUP	COLUMN B MILLS (1/10 OF 1 CENT) PER MILE	COLUMN C DOLLARS PER MILE* DECIMAL FRACTION	COLUMN A WEIGHT GROUP	COLUMN B MILLS (1/10 OF 1 CENT) PER MILE	COLUMN C DOLLARS PER MILE * DECIMAL FRACTION
26,001 - 28,000	62.3	.0623	52,001 - 54,000	104.1	.1041
28,001 - 30,000	66.0	.0660	54,001 - 56,000	108.0	.1080
30,001 - 32,000	68.9	.0689	56,001 - 58,000	112.5	.1125
32,001 - 34,000	72.1	.0721	58,001 - 60,000	117.7	.1177
			60,001 - 62,000	123.7	.1237
34,001 - 36,000	74.9	.0749			
36,001 - 38,000	78.7	.0787	62,001 - 64,000	130.6	.1306
38,001 - 40,000	81.7	.0817	64,001 - 66,000	138.0	.1380
40,001 - 42,000	84.7	.0847	66,001 - 68,000	147.8	.1478
			68,001 - 70,000	158.3	.1583
42,001 - 44,000	87.8	.0878	70,001 - 72,000	168.7	.1687
44,001 - 46,000	90.7	.0907			
46,001 - 48,000	93.7	.0937	72,001 - 74,000	178.3	.1783
48,001 - 50,000	96.8	.0968	74,001 - 76,000	187.5	.1875
50,001 - 52,000	100.4	.1004	76,001 - 78,000	196.6	.1966
			78,001 - 80,000	204.8	.2048
			80,001 AND OVER	USE TABLE B	

*NOTE - Column C converts mills per mile to dollars per mile by moving the decimal point three places to the left. Multiply the decimal fraction by the Oregon Taxable Miles for the amount of tax due for each weight.

	COLUMN A	COLUMN B	COLUMN C	
EXAMPLES:	32,000	68.9	.0689	1000 Miles X .0689 = \$ 68.90
	80,000	204.8	.2048	100 Miles X .2048 = 20.48

SEE TABLE "B" RATES FOR VEHICLES OVER 80,000 POUNDS.

MILEAGE TAX RATES

INSTRUCTIONS FOR TABLE "B":

1. Use these rates only when operating at declared weight(s) over 80,000 pounds. Empty returns are paid at the same declared weights as when loaded. Raising a lift axle is not a change in configuration and does not constitute a change in rate. These rates apply to motor vehicles that are issued or required to obtain an annual highway over-dimension permit to operate with a combined weight of 80,001 pounds or more (extended weight or heavy haul) .
2. Your weight should be declared at the highest weight you intend to operate. You must pay the tax for all miles over 80,000 pounds at the tax rate for this weight. You may continue to declare and report tax on multiple weights if you use different trailer combinations. If you have a declared weight over 80,000 pounds, you must also have a declared weight at 80,000 pounds. Each trip operated at 80,000 pounds or under is paid at Table "A" rates.
3. To compute the tax, select the weight group that includes the declared weight of your vehicle, then go to the column with the correct number of axles. The rate where the columns intersect is the tax rate in mills (1/10 of 1 cent). Convert the mill rate to dollars per mile (see examples below the chart). Multiply your Oregon taxable miles times the rate to calculate the amount of tax due. Taxable miles in Oregon includes all miles driven in Oregon on roads accessible to the public.
4. Heavy haul operations over 98,000 pounds pay Road Use Assessment Fees (RUA) separately to the ODOT/MCTD Over Dimension Permits Unit. These rates do not appear on the Table "B" chart. Contact OD Permits Unit, 503-373-0000 for those RUA rates.

For additional record keeping requirements and tax reporting information, please see *Instructions for Filing Highway-Use Tax Reports* available on ODOT's Web site:

<https://www.oregon.gov/ODOT/MCT/Pages/FormsandTables.aspx>

TABLE "B" AXLE - WEIGHT MILEAGE TAX RATES

COLUMN A DECLARED COMBINED WEIGHT GROUPS (POUNDS)	5 AXLES		6 AXLES		7 AXLES		8 AXLES		9 AXLES or more	
	COLUMN B	COLUMN C*	COLUMN B	COLUMN C*	COLUMN B	COLUMN C*	COLUMN B	COLUMN C*	COLUMN B	COLUMN C*
	\$ PER MILE DECIMAL		\$ PER MILE DECIMAL		\$ PER MILE DECIMAL		\$ PER MILE DECIMAL		\$ PER MILE DECIMAL	
	MILLS	FRACTION	MILLS	FRACTION	MILLS	FRACTION	MILLS	FRACTION	MILLS	FRACTION
80,000 AND UNDER	USE TABLE A		USE TABLE A		USE TABLE A		USE TABLE A		USE TABLE A	
80,001 to 82,000	211.5	.2115	193.4	.1934	180.8	.1808	171.8	.1718	162.0	.1620
82,001 to 84,000	218.3	.2183	196.6	.1966	183.8	.1838	174.0	.1740	164.2	.1642
84,001 to 86,000	224.9	.2249	201.1	.2011	186.8	.1868	176.2	.1762	166.5	.1665
86,001 to 88,000	232.5	.2325	205.4	.2054	189.7	.1897	179.3	.1793	168.7	.1687
88,001 to 90,000	241.5	.2415	210.7	.2107	192.8	.1928	182.2	.1822	171.8	.1718
90,001 to 92,000	252.0	.2520	216.8	.2168	195.6	.1956	185.2	.1852	174.8	.1748
92,001 to 94,000	263.3	.2633	222.7	.2227	198.7	.1987	188.2	.1882	177.1	.1771
94,001 to 96,000	275.3	.2753	229.5	.2295	202.5	.2025	191.3	.1913	179.9	.1799
96,001 to 98,000	288.1	.2881	237.8	.2378	207.0	.2070	194.4	.1944	183.0	.1830
98,001 to 100,000			246.7	.2467	211.5	.2115	198.0	.1980	186.0	.1860
100,001 to 102,000					216.0	.2160	202.5	.2025	189.1	.1891
102,001 to 104,000					220.5	.2205	207.0	.2070	192.8	.1928
104,001 to 105,500					226.4	.2264	211.5	.2115	196.6	.1966

*NOTE - Column C converts mills per mile to dollars per mile by moving the decimal point three places to the left. Multiply the Oregon Taxable Miles by the decimal fraction for the amount of tax due for each weight.

	COLUMN A	NO. OF AXLES	COLUMN B	COLUMN C	TAX
EXAMPLES:	96,000	5	275.3	.2753	1000 Miles X .2753 = \$ 275.53
					100 Miles X .2753 = 27.53
	96,000	6	229.5	.2295	1000 Miles X .2295 = \$ 229.50
					100 Miles X .2295 = 22.95

SEE TABLE "A" RATES FOR 80,000 POUNDS AND UNDER.