

# 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	65.4	.0654	52,001 - 54,000	109.3	.1093
28,001 - 30,000	69.3	.0693	54,001 - 56,000	113.4	.1134
30,001 - 32,000	72.4	.0724	56,001 - 58,000	118.1	.1181
32,001 - 34,000	75.7	.0757	58,001 - 60,000	123.5	.1235
			60,001 - 62,000	129.9	.1299
34,001 - 36,000	78.6	.0786			
36,001 - 38,000	82.7	.0827	62,001 - 64,000	137.1	.1371
38,001 - 40,000	85.8	.0858	64,001 - 66,000	144.9	.1449
40,001 - 42,000	88.9	.0889	66,001 - 68,000	155.2	.1552
			68,001 - 70,000	166.2	.1662
42,001 - 44,000	92.2	.0922	70,001 - 72,000	177.1	.1771
44,001 - 46,000	95.3	.0953			
46,001 - 48,000	98.4	.0984	72,001 - 74,000	187.3	.1873
48,001 - 50,000	101.6	.1016	74,001 - 76,000	196.9	.1969
50,001 - 52,000	105.4	.1054	76,001 - 78,000	206.4	.2064
			78,001 - 80,000	215.0	.2150
			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	72.4	.0724	1000 Miles X .0724 = \$ 72.40
	80,000	215.0	.2150	100 Miles X .2150 = 21.50

**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/CCD 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*								
	\$ PER MILE DECIMAL		\$ PER MILE DECIMAL		\$ PER MILE DECIMAL		\$ PER MILE DECIMAL		\$ PER MILE DECIMAL	
	MILLS	FRACTION								
80,000 AND UNDER	USE TABLE A									
80,001 to 82,000	222.1	.2221	203.1	.2031	189.9	.1899	180.4	.1804	170.1	.1701
82,001 to 84,000	229.3	.2293	206.4	.2064	193.0	.1930	182.7	.1827	172.4	.1724
84,001 to 86,000	236.1	.2361	211.1	.2111	196.1	.1961	185.0	.1850	174.8	.1748
86,001 to 88,000	244.1	.2441	215.7	.2157	199.2	.1992	188.2	.1882	177.1	.1771
88,001 to 90,000	253.6	.2536	221.3	.2213	202.5	.2025	191.3	.1913	180.4	.1804
90,001 to 92,000	264.6	.2646	227.6	.2276	205.4	.2054	194.5	.1945	183.5	.1835
92,001 to 94,000	276.5	.2765	233.8	.2338	208.7	.2087	197.6	.1976	186.0	.1860
94,001 to 96,000	289.1	.2891	241.0	.2410	212.6	.2126	200.8	.2008	188.9	.1889
96,001 to 98,000	302.5	.3025	249.7	.2497	217.3	.2173	204.1	.2041	192.2	.1922
98,001 to 100,000			259.0	.2590	222.1	.2221	207.9	.2079	195.3	.1953
100,001 to 102,000					226.8	.2268	212.6	.2126	198.5	.1985
102,001 to 104,000					231.5	.2315	217.3	.2173	202.5	.2025
104,001 to 105,500					237.8	.2378	222.1	.2221	206.4	.2064

\*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	289.1	.2891	1000 Miles X .2891 = \$ 289.10
					100 Miles X .2891 = 28.91
	96,000	6	241.0	.2410	1000 Miles X .2410 = \$ 241.00
					100 Miles X .2410 = 24.10

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