



ADMINISTRATIVE RULE REVIEW

New Rule	Rule No. 150-317-1410	Last Revised Date January 24, 2019
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Temporary Rule	NOTICE OF INTENDED ACTION	
	Bulletin Dated February 2020	Hearing Scheduled

PURPOSE: Provide guidance regarding documentation that a vehicle dealer must retain in order to exclude receipts from commercial activity as provided in Oregon Laws 2019, chapter 122, section 58(1)(b)(W), as amended by Oregon Laws 2019, chapter 579, section 50.

1 **150-317-1410**

2 **Motor Vehicle Resale Certificate – Documentation Required**

3 (1) Receipts from the sale or transfer of a motor vehicle between motor vehicle dealers are excluded from  
4 commercial activity, provided that the transfer occurs for the purpose of resale and is based on the  
5 transferee’s need to meet a specific customer’s preference.

6 (2) Motor vehicle dealers must retain a resale certificate documenting the excluded transaction provided  
7 under Oregon Laws 2019, chapter 122, section 58(1)(b)(W), as amended by Oregon Laws 2019, chapter  
8 579, section 50.

9 (3) Any document provided before or at the time the seller bills the purchaser may serve as a resale  
10 certificate if it contains the following information:

- 11 (a) The seller’s name, address, federal identification number, and dealer license number from the  
12 appropriate licensing jurisdiction;
- 13 (b) The purchaser’s name, address, federal identification number, and dealer license number from the  
14 appropriate licensing jurisdiction;
- 15 (c) A description of the vehicle, including the vehicle identification number, serial number, or other  
16 identifying number, and the make, model, and year of the vehicle;
- 17 (d) A statement, signed by the purchaser, their employee, or authorized representative, affirming that the  
18 vehicle described in the document is purchased or transferred for resale to meet a specific customer’s  
19 preference; and
- 20 (e) The date ownership of the vehicle is transferred.

21 **Stat. Auth.:** ORS 305.100; Oregon Laws 2019, chapter 122, section 72

22 **Stats. Implemented:** Oregon Laws 2019, chapter 122, section 58(1)(b)(W), as amended by Oregon  
23 Laws 2019, chapter 579, section 50