



ADMINISTRATIVE RULE REVIEW

	Rule No. 150-317-1070	
New Rule	Page Page 1 of 2	Last Revised Date September 21, 2020
	NOTICE OF INTENDED ACTION	
Permanent Rule	Bulletin Dated October 2020	Hearing Scheduled October 27, 2020

PURPOSE: Provides guidance for sourcing commercial activity from motor carrier transportation services.

1 **150-317-1070**

2 **Sourcing of Motor Carrier Transportation Services**

3 (1) *Definitions.* For purposes of this rule, the following definitions apply:

4 (a) “Highway” means any road, street, or way, whether on public or private property, open to public
5 travel. “Open to public travel” means that the road section is available, except during scheduled periods,
6 extreme weather or emergency conditions, passable by four-wheel standard passenger cars, and open to
7 the general public for use without restrictive gates, prohibitive signs, or regulation other than restrictions
8 based on size, weight, or class of registration. Toll plazas of public toll roads are not considered
9 restrictive gates.

10 (b) “Mobile property mile” is the movement of a unit of mobile property a distance of one mile whether
11 loaded or unloaded.

12 (c) “Mobile property” means all motor vehicles, including trailers, engaged directly in the movement of
13 tangible personal property, other than support vehicles used predominantly in a local capacity.

14 (d) “Motor carrier” means any person providing motor vehicle transport of persons or property for
15 compensation, or who publicly purports to be willing to provide motor vehicle transport of persons or
16 property for compensation.

17 (e) “Motor vehicle” means a vehicle, machine, tractor, trailer (including truck trailers transported by rail),
18 or semitrailer propelled or drawn by mechanical power and used on a highway in the transportation of
19 persons or property, or any combination thereof, but does not include a vehicle, locomotive, or car
20 operated only on a rail or rails, or a trolley bus operated by electric power from a fixed overhead wire,
21 furnishing local passenger transportation similar to street-railway service.

22 (2) Amounts realized from motor carrier transportation services are sourced to this state if and to the
23 extent the service is delivered to a location in this state. A transportation service is delivered in this state
24 to the extent that the transportation occurs within the borders of the state.

25 (3) The total commercial activity from motor carrier transportation services sourced to this state during



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- 1 the tax period includes:
- 2 (a) All receipts from any transportation service which both originates and terminates within this state;
- 3 (b) That portion of receipts from transportation services, other than hauling freight, mail, and express,
- 4 passing through, into, or out of this state, as determined by the ratio which the miles traveled in this state
- 5 bear to the total miles traveled from points of origin to destination; and
- 6 (c) That portion of receipts from hauling freight, mail, and express from movements or shipments passing
- 7 through, into, or out of this state, as determined by the ratio which the mobile property miles traveled by
- 8 such movements or shipments in this state bear to the total mobile property miles traveled by movements
- 9 or shipments from points of origin to destination.
- 10 (4) Notwithstanding section (3), receipts sourced to this state may not include receipts from
- 11 transportation services to the extent sourcing such receipts to this state is prohibited by the Constitution
- 12 or laws of the United States.
- 13 **Stat. Auth.:** ORS 305.100; ORS 317A.128; ORS 317A.143
- 14 **Stats. Implemented:** ORS 317A.128