



ADMINISTRATIVE RULE REVIEW

	Rule No. 150-317-1410	
Adopt Rule	Page Page 1 of 1	Last Revised Date March 20, 2020
Permanent Rule	NOTICE OF INTENDED ACTION	
	Bulletin Dated May 2020	Hearing Scheduled May 26, 2020

PURPOSE: Provide guidance regarding documentation that a vehicle dealer must retain in order to exclude receipts from commercial activity as provided in ORS 317A.100(1)(b)(W).

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 ORS 317A.100(1)(b)(W).

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

10 (a) The seller’s name, address, federal identification number, and dealer license number from the  
11 appropriate licensing jurisdiction;

12 (b) The purchaser’s name, address, federal identification number, and dealer license number from the  
13 appropriate licensing jurisdiction;

14 (c) A description of the vehicle, including the vehicle identification number, serial number, or other  
15 identifying number, and the make, model, and year of the vehicle;

16 (d) A statement, signed by the purchaser, their employee, or authorized representative, affirming that the  
17 vehicle described in the document is purchased or transferred for resale to meet a specific customer’s  
18 preference; and

19 (e) The date ownership of the vehicle is transferred.

20 **Stat. Auth.:** ORS 305.100; ORS 317A.143

21 **Stats. Implemented:** ORS 317A.100(1)(b)(W)