

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	72.0	.0720	52,001 - 54,000	120.5	.1205
28,001 - 30,000	76.4	.0764	54,001 - 56,000	125.0	.1250
30,001 - 32,000	79.8	.0798	56,001 - 58,000	130.2	.1302
32,001 - 34,000	83.4	.0834	58,001 - 60,000	136.1	.1361
			60,001 - 62,000	143.2	.1432
34,001 - 36,000	86.6	.0866			
36,001 - 38,000	91.1	.0911	62,001 - 64,000	151.1	.1511
38,001 - 40,000	94.5	.0945	64,001 - 66,000	159.7	.1597
40,001 - 42,000	98.0	.0980	66,001 - 68,000	171.1	.1711
			68,001 - 70,000	183.1	.1831
42,001 - 44,000	101.6	.1016	70,001 - 72,000	195.2	.1952
44,001 - 46,000	105.0	.1050			
46,001 - 48,000	108.4	.1084	72,001 - 74,000	206.4	.2064
48,001 - 50,000	112.0	.1120	74,001 - 76,000	217.0	.2170
50,001 - 52,000	116.1	.1161	76,001 - 78,000	227.4	.2274
			78,001 - 80,000	237.0	.2370
			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.

EXAMPLES:	COLUMN A	COLUMN B	COLUMN C	
	32,000	79.8	.0798	1000 Miles X .0798 = \$ 79.80
	80,000	237.0	.2370	100 Miles X .2370 = \$ 23.70

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 (RUAUF) 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 RUAUF 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 MILLS	COLUMN C* DECIMAL FRACTION	COLUMN B MILLS	COLUMN C* DECIMAL FRACTION	COLUMN B MILLS	COLUMN C* DECIMAL FRACTION	COLUMN B MILLS	COLUMN C* DECIMAL FRACTION	COLUMN B MILLS	COLUMN C* DECIMAL 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	244.7	.2447	223.8	.2238	209.2	.2092	198.8	.1988	187.5	.1875
82,001 to 84,000	252.6	.2526	227.4	.2274	212.7	.2127	201.3	.2013	190.0	.1900
84,001 to 86,000	260.2	.2602	232.7	.2327	216.1	.2161	203.8	.2038	192.7	.1927
86,001 to 88,000	269.0	.2690	237.7	.2377	219.5	.2195	207.4	.2074	195.2	.1952
88,001 to 90,000	279.5	.2795	243.8	.2438	223.1	.2231	210.9	.2109	198.8	.1988
90,001 to 92,000	291.5	.2915	250.8	.2508	226.4	.2264	214.3	.2143	202.2	.2022
92,001 to 94,000	304.7	.3047	257.7	.2577	230.0	.2300	217.7	.2177	204.9	.2049
94,001 to 96,000	318.6	.3186	265.6	.2656	234.3	.2343	221.3	.2213	208.2	.2082
96,001 to 98,000	333.3	.3333	275.2	.2752	239.5	.2395	224.9	.2249	211.8	.2118
98,001 to 100,000			285.4	.2854	244.7	.2447	229.1	.2291	215.2	.2152
100,001 to 102,000					249.9	.2499	234.3	.2343	218.8	.2188
102,001 to 104,000					255.2	.2552	239.5	.2395	223.1	.2231
104,001 to 105,500					262.0	.2620	244.7	.2447	227.4	.2274

*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.

EXAMPLES:

COLUMN A	NO. OF AXLES	COLUMN B	COLUMN C	TAX
96,000	5	318.6	.3186	1000 Miles X .3186 = \$ 318.60 100 Miles X .3186 = \$ 31.86
96,000	6	265.6	.2656	1000 Miles X .2656 = \$ 265.60 100 Miles X .2656 = \$ 26.56

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