

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	49.8	.0498	52,001 - 54,000	83.3	.0833
28,001 - 30,000	52.8	.0528	54,001 - 56,000	86.4	.0864
30,001 - 32,000	55.2	.0552	56,001 - 58,000	90.0	.0900
32,001 - 34,000	57.6	.0576	58,001 - 60,000	94.1	.0941
			60,001 - 62,000	99.0	.0990
34,001 - 36,000	59.9	.0599			
36,001 - 38,000	63.0	.0630	62,001 - 64,000	104.5	.1045
38,001 - 40,000	65.4	.0654	64,001 - 66,000	110.4	.1104
40,001 - 42,000	67.7	.0677	66,001 - 68,000	118.3	.1183
			68,001 - 70,000	126.6	.1266
42,001 - 44,000	70.2	.0702	70,001 - 72,000	135.0	.1350
44,001 - 46,000	72.6	.0726			
46,001 - 48,000	74.9	.0749	72,001 - 74,000	142.7	.1427
48,001 - 50,000	77.4	.0774	74,001 - 76,000	150.0	.1500
50,001 - 52,000	80.3	.0803	76,001 - 78,000	157.2	.1572
			78,001 - 80,000	163.8	.1638
			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	55.2	.0552	1000 Miles X .0552 = \$ 55.20
				100 Miles X .0552 = 5.52
	80,000	163.8	.1638	1000 Miles X .1638 = \$ 163.80
				100 Miles X .1638 = 16.38

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*	COLUMN B	COLUMN C*						
	MILLS	FRACTION	MILLS	FRACTION	MILLS	FRACTION	MILLS	FRACTION	MILLS	FRACTION
80,000 AND UNDER	USE TABLE A		USE TABLE A							
80,001 to 82,000	169.2	.1692	154.8	.1548	144.7	.1447	137.4	.1374	129.6	.1296
82,001 to 84,000	174.7	.1747	157.2	.1572	147.0	.1470	139.2	.1392	131.3	.1313
84,001 to 86,000	179.9	.1799	160.9	.1609	149.4	.1494	140.9	.1409	133.2	.1332
86,001 to 88,000	186.0	.1860	164.3	.1643	151.8	.1518	143.4	.1434	135.0	.1350
88,001 to 90,000	193.2	.1932	168.6	.1686	154.3	.1543	145.8	.1458	137.4	.1374
90,001 to 92,000	201.6	.2016	173.4	.1734	156.5	.1565	148.2	.1482	139.8	.1398
92,001 to 94,000	210.7	.2107	178.2	.1782	159.0	.1590	150.5	.1505	141.7	.1417
94,001 to 96,000	220.2	.2202	183.6	.1836	162.0	.1620	153.0	.1530	143.9	.1439
96,001 to 98,000	230.4	.2304	190.2	.1902	165.6	.1656	155.5	.1555	146.4	.1464
98,001 to 100,000			197.3	.1973	169.2	.1692	158.4	.1584	148.8	.1488
100,001 to 102,000					172.8	.1728	162.0	.1620	151.3	.1513
102,001 to 104,000					176.4	.1764	165.6	.1656	154.3	.1543
104,001 to 105,500					181.1	.1811	169.2	.1692	157.2	.1572

*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	220.2	.2202	1000 Miles X .2202 = \$ 220.20
					100 Miles X .2202 = 22.02
	96,000	6	183.6	.1836	1000 Miles X .1836 = \$ 183.60
					100 Miles X .1836 = 18.36

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