PERMANENT ADMINISTRATIVE ORDER

DMV 25-2019
CHAPTER 735
DEPARTMENT OF TRANSPORTATION
DRIVER AND MOTOR VEHICLE SERVICES DIVISION

FILING CAPTION: Use Tax for Vehicles Purchased by Car Rental Company and Titled and Registered through Integrator

EFFECTIVE DATE: 12/17/2019

AGENCY APPROVED DATE: 12/16/2019

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AMEND: 735-030-0025

NOTICE FILED DATE: 10/15/2019

RULE SUMMARY: HB 2592 (chapter 491, Oregon Laws 2019) amended ORS 803.203 and now authorizes DMV to issue title or registration for a taxable motor vehicle without receiving or viewing proof that the use tax has been paid whenever a car rental company purchases and then titles the vehicle using an electronic integrator. DMV has aligned the rule with the new law.

CHANGES TO RULE:

735-030-0025

Proof that Use Tax has Been Paid or Is Not Required

(1) A taxable motor vehicle is subject to use tax if it is purchased from a dealer located outside of Oregon and therefore is not subject to Oregon's privilege tax.¶

(2) Except as provided in ORS 802.203(1)(c), DMV will not title, register, or title and register a vehicle subject to use tax without receiving or viewing documentation issued by DOR showing that the use tax has been paid or otherwise satisfied.

Statutory/Other Authority: ORS 184.619, 802.010, 803.203
Statutes/Other Implemented: ORS 320.400, 320.410, 320.470, 320.485, 803.203