



## PERMANENT ADMINISTRATIVE ORDER

### MCTD 3-2022

CHAPTER 740  
DEPARTMENT OF TRANSPORTATION  
MOTOR CARRIER TRANSPORTATION DIVISION

**FILED**

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FILING CAPTION: Quarterly Reporting of Weight Mile Tax

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AMEND: 740-055-0015

NOTICE FILED DATE: 08/29/2022

RULE SUMMARY: This amended rule establishes application procedures for motor carriers to report weight-mile tax on a quarterly basis and the conditions for application approval and revocation.

CHANGES TO RULE:

740-055-0015

Payment of Weight-Mile Tax; Quarterly Reporting ¶¶

~~(1) A motor carrier with less than 12 months of Oregon operations~~ Upon request, a motor carrier may be approved to report and pay weight-mile tax on a quarterly basis. In addition to a written application on a form provided by the Department, the applicant may be required to submit a financial statement covering the previous 12 months. ¶¶

~~(2) A motor carrier with 12 consecutive months or more history of Oregon operations may be approved to report and pay weight-mile tax on a quarterly basis if: ¶¶~~

~~(a) The applicant submits a written application on a form provided by the Department; and ¶¶~~

~~(b) An analysis of Department records indicates that: ¶¶~~

~~(A) In the last 12 months, the motor carrier has had: ¶¶~~

~~(i) No suspensions related to reporting or payment of taxes or fees to the Department; ¶¶~~

~~(ii) No revocation of IFTA tax license; ¶¶~~

~~(iii) No more than 25% of weight-mile tax reports filed late; ¶¶~~

~~(iv) No repayment plan entered into or concluded with the Department; and ¶¶~~

~~(v) No delinquency in payment of over-dimensional permit fees or road use assessment fees. ¶¶~~

~~(B) In the last 36 months, the motor carrier has not had a weight-mile tax audit resulting in an assessment that exceeds more than 15% of the taxes and fees reported and paid during the audit period. ¶¶~~

~~(3) The Department reserves a minimum of 90 days from the date an application is received in which to consider the application. A motor carrier approved to report and pay weight-mile tax on a quarterly basis may begin such reporting and payment in the first full calendar quarterly reporting period immediately following the month approval is granted by the Department. ¶¶~~

~~(4) The Department may deny a motor carrier's request to report and pay weight-mile tax on a quarterly basis or revoke a motor carrier's approval to report and pay weight-mile tax on a quarterly basis if the Department determines a motor carrier no longer meet fails the conditions described in section (2) of this rule comply with any vehicle registration or tax requirements. ¶¶~~

(54) Motor carriers authorized to pay weight-mile tax on a quarterly basis prior to July 1, 2002, will be allowed to continue such reporting without additional approval if:

(a) ~~the~~ the annual tax liability for the motor carrier does not exceed \$3,600, and in the last 12 months, the motor carrier has:

(Aa) No more than one suspension related to reporting or payment of taxes or fees to the Department; and

(Ab) No more than two weight-mile tax reports filed late.

(b) ~~The annual tax liability exceeds \$3,600 and the motor carrier meets the conditions described in subsection (2)(b) of this rule.~~

Statutory/Other Authority: ORS 823.011, 825.492

Statutes/Other Implemented: ORS 825.492