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## PERMANENT ADMINISTRATIVE ORDER

### DMV 33-2026

CHAPTER 735

DEPARTMENT OF TRANSPORTATION

DRIVER AND MOTOR VEHICLE SERVICES DIVISION

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ARCHIVES DIVISION SECRETARY OF STATE & LEGISLATIVE COUNSEL

FILING CAPTION: Updates to OAR Chapter 735, Division 170 for Motor Vehicle Fuel and Aircraft Fuel Dealers

EFFECTIVE DATE: 10/08/2026

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RULES:

735-170-0040, 735-170-0050, 735-170-0085, 735-170-0115, 735-170-0120

AMEND: 735-170-0040

RULE TITLE: Tax Report Filing Dates

NOTICE FILED DATE: 07/31/2026

RULE SUMMARY: ODOT proposes amendments to OAR Chapter 735, Division 170 to reference current form numbers; further equalize licensing and reporting practices for customers; and align rules with current practices.

RULE TEXT:

(1) A licensed dealer or registered fuel handler must complete a monthly tax report with full payment of taxes which must be received by the Department not later than the 25th of the succeeding calendar month.

(a) "Received" is the date the report is physically received by the Department or its designated agent, or the date that the report has been electronically filed with full payment initiated for any taxes resulting from the report.

(b) When the due date falls on a Saturday, a Sunday, or any recognized state or federal holiday, the report and payment must be received by the Department or its designated agent on or before the next business day.

(2) A monthly tax report must be filed by a licensed dealer or registered fuel handler, even when there is no tax due.

(3) Tax reports and payments not received by the Department in a timely fashion will be considered late and subject to interest and penalty as described in ORS 319.180. Any tax report and payment not received by the due date of the subsequent report constitutes a “failure to report” and is subject to an additional 10% penalty as described in ORS 319.200.

(4) If the report and payment are not received on or before the 25th day of the month a penalty will be assessed pursuant to ORS 319.180 or, if the Department determines that no tax is due, a penalty of \$25 will be assessed.

STATUTORY/OTHER AUTHORITY: ORS 184.619, 319.010 - 319.420, 319.990

STATUTES/OTHER IMPLEMENTED: ORS 319.020, 319.180, 319.190, 319.200

AMEND: 735-170-0050

RULE TITLE: Transactions Which May Be Classed as Export Sales

NOTICE FILED DATE: 07/31/2026

RULE SUMMARY: ODOT proposes amendments to OAR Chapter 735, Division 170 to reference current form numbers; further equalize licensing and reporting practices for customers; and align rules with current practices.

RULE TEXT:

Transactions that may be classified as export sales consist of:

- (1) Motor vehicle fuel and aircraft fuel delivered by an Oregon licensed dealer to a destination outside the State of Oregon where the recipient is licensed in the destination state, country or territory and takes legal title of the fuel is considered an export sale.
- (2) Motor vehicle fuel or aircraft fuel leaving Oregon in the fuel tank of a motor vehicle or aircraft used only for the propulsion of the vehicle or aircraft is not an export, except as provided in ORS 319.330.
- (3) The export certificate as described in ORS 319.240 is waived.

STATUTORY/OTHER AUTHORITY: ORS 184.619, 319.010 - 319.420, 319.990

STATUTES/OTHER IMPLEMENTED: ORS 319.240

AMEND: 735-170-0085

RULE TITLE: Annual Tribal Certification

NOTICE FILED DATE: 07/31/2026

RULE SUMMARY: ODOT proposes amending OAR 735-170-0085 to implement Oregon Laws 2026, chapter 75 (Senate Bill (SB) 1510, section 8 (2026)), which removes the requirement that an Indian tribe exempt from the motor vehicle fuel license tax expend revenue collected from the Indian tribe's motor vehicle fuel tax in accordance with Article IX, section 3a, of the Oregon Constitution.

RULE TEXT:

(1) For an Indian tribe, tribal entity, or tribal member entity to be eligible to purchase motor vehicle fuel exempt from the license tax imposed under ORS 319.020 (1) (b), the Indian tribe, prior to January 1 of each calendar year, must submit the following to the ODOT Fuels Tax Group:

(a) A letter, on tribal letterhead, signed by an authorized member stating that the tribe has enacted a tribal tax on the distribution of motor vehicle fuel at the same rate as the license tax imposed under ORS 319.020 (1) (b).

(b) A copy of the tribal tax ordinance.

(c) A list of service stations operated on the Indian tribe's reservation or trust land. The list must include:

(A) The name of the qualified service station operator (Indian tribe, tribal entity, tribal member entity);

(B) Physical address of the service station; and

(C) Types of fuel sold.

(2) The letter and required attachments may be submitted by regular mail and sent to:

Oregon Department of Transportation

Fuels Tax Group MS 21

355 Capitol St NE

Salem, OR 97301

Or by e-mail to [ODOTFuelsTax@odot.oregon.gov](mailto:ODOTFuelsTax@odot.oregon.gov)

(3) The ODOT Fuels Tax Group will post and maintain a list of certified Indian tribes, tribal entities, and tribal member entities eligible to purchase tax-exempt motor vehicle fuel on their website, <https://fuelstax.oregon.gov>.

STATUTORY/OTHER AUTHORITY: ORS 184.619, 319.010 - 319.420, 319.990

STATUTES/OTHER IMPLEMENTED: ORS 319.010 - 319.420, 2026 OL chapter 75

AMEND: 735-170-0115

RULE TITLE: Change in Ownership or Cancellation of License

NOTICE FILED DATE: 07/31/2026

RULE SUMMARY: ODOT proposes amendments to OAR Chapter 735, Division 170 to reference current form numbers; further equalize licensing and reporting practices for customers; and align rules with current practices.

RULE TEXT:

- (1) A licensed dealer must notify the Department in writing of a change in ownership or cancellation of a license as described in ORS 319.125 before the next report is due. Performing the acts of a dealer without being properly licensed may subject the unlicensed dealer to penalties as described in ORS 319.090.
- (2) An agent may sign on an individual's behalf when a valid power of attorney or guardianship is in effect.
- (3) The Department may cancel a dealer's license if the Department determines that the dealer has not performed any of the acts of a dealer in the State of Oregon described in ORS 319.010(6) within the past 12 calendar months.
  - (a) The Department will notify the dealer of the license cancellation 30 days prior to it taking effect.
  - (b) The Department will mail notification of the license cancellation to the most recent postal address provided by the dealer.

STATUTORY/OTHER AUTHORITY: ORS 184.619, 319.010 - 319.420, 319.990

STATUTES/OTHER IMPLEMENTED: ORS 319.110, 319.125

AMEND: 735-170-0120

RULE TITLE: Notice of Suspension, Revocation, or Reinstatement — Method of Delivery

NOTICE FILED DATE: 07/31/2026

RULE SUMMARY: ODOT proposes amendments to OAR Chapter 735, Division 170 to reference current form numbers; further equalize licensing and reporting practices for customers; and align rules with current practices.

RULE TEXT:

- (1) Each licensed dealer must provide the Department with current contact information for the purpose of notification of license suspension, revocation, or reinstatement.
- (2) The contact information as described in section (1) of this rule must be an e-mail address.
- (3) Not later than the first business day following suspension, revocation, or reinstatement of a motor vehicle fuel dealer license, the Department will serve official notice to other licensed dealers of the suspension, revocation, or reinstatement by e-mail, using the contact information provided by each dealer.
- (4) Each licensed dealer must notify the Department of any change of contact information for the purpose of maintaining accurate contact information to serve notice of suspension, revocation, or reinstatement to other licensed dealers. The contact information most recently received by the Department from each licensed dealer will be the information that the Department will use to serve notice of suspension, revocation, or reinstatement to other licensed dealers and fulfill the Department's notice requirements as required by law.

STATUTORY/OTHER AUTHORITY: ORS 184.619, 319.010 - 319.420, 319.990

STATUTES/OTHER IMPLEMENTED: ORS 319.096, 319.100, 319.102