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PERMANENT ADMINISTRATIVE ORDER

MCTD 3-2026

CHAPTER 740

DEPARTMENT OF TRANSPORTATION COMMERCE AND COMPLIANCE DIVISION

FILED

03/12/2026 12:03 PM
ARCHIVES DIVISION
SECRETARY OF STATE
& LEGISLATIVE COUNSEL

FILING CAPTION: CCD Amendments for Cash Transactions, Coin Handling, Refunds and Highway Use Tax Bonds

EFFECTIVE DATE: 03/20/2026

AGENCY APPROVED DATE: 03/12/2026

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RULES:

740-040-0070, 740-055-0020, 740-055-0110, 740-200-0030

AMEND: 740-040-0070

RULE TITLE: Deposits to Secure Payment of Fees, Taxes, Charges, Penalties and Interest

NOTICE FILED DATE: 01/29/2026

RULE SUMMARY: These amendments (1) save administrative costs for the Division and simplify compliance for industry with regards to highway use tax bonds, and (2) appropriately account for our proposed changes for the handling of cash per OAR 740-055-0020.

RULE TEXT:

- (1) The Department requires each motor carrier that does not qualify for a deposit waiver under section (4) of this rule to deposit with the Department an amount of money necessary to insure the collection of fees, taxes, charges, penalties and interest.
- (2) For purposes of this rule:
 - (a) "New carrier" means any motor carrier that has not:
 - (A) Previously received a permit or certificate of authority from the Department; or
 - (B) Operated in Oregon for 12 months or more in the most recent 36-month period after receiving a permit or certificate of authority from the Department.
 - (b) "Established carrier" means any motor carrier that has operated in Oregon for 12 months or more in the most recent 36-month period;
 - (c) If an applicant, carrier, or employee of the applicant or carrier has had substantial interest or control, directly or indirectly, in or over the operations conducted in Oregon under any carrier's authority, the Department may treat the applicant or carrier as an established carrier.
- (3) The security deposit schedule is as follows:
 - (a) Except as described in subsections (c) and (d) of this section, for new carriers:
 - (A) One vehicle – \$2,000;
 - (B) Plus \$375 for each additional vehicle from 2-5 vehicles;

- (C) Plus \$250 for each additional vehicle from 6-10 vehicles;
 - (D) Plus \$125 for each additional vehicle above 10 vehicles;
 - (E) Maximum deposit required – \$10,000.
- (b) Except as described in subsections (c) and (d) of this section, for established carriers required to have a deposit, the deposit amount will be an amount determined by a review of Department records or as specified in paragraph (A) to (E) of this subsection, whichever is greater:
- (A) One vehicle – \$2,000;
 - (B) Plus \$750 for each additional vehicle from 2-5 vehicles;
 - (C) Plus \$500 for each additional vehicle from 6-10 vehicles;
 - (D) Plus \$250 for each additional vehicle from 10 vehicles;
 - (E) Maximum deposit required -- \$20,000.
- (c) For private carriers, carriers that conduct operations under ORS 825.020 or farmers issued permits under 825.024 who operate motor vehicles weighing under 55,000 pounds that use gasoline on which gasoline tax provided by law has been paid to the State of Oregon:
- (A) One vehicle – \$500;
 - (B) Plus \$150 for each additional vehicle;
 - (C) Maximum deposit required – \$10,000.
- (d) For private carriers, carriers that conduct operations under ORS 825.020 or farmers issued permits under 825.024 who operate motor vehicles weighing under 55,000 pounds that use any fuel other than gasoline or use gasoline on which gasoline tax provided by law has not been paid to the State of Oregon:
- (A) One vehicle – \$750;
 - (B) Plus \$225 for each additional vehicle;
 - (C) Maximum deposit required – \$15,000.
- (4) The Department may waive the deposit required of:
- (a) A new carrier;
 - (b) An established carrier if the Department finds that in the previous 12 months the motor carrier has been required to file weight-mile tax reports for each of the reporting periods (monthly, quarterly, or annually) and has had no:
 - (A) Suspensions with the Department;
 - (B) Revocation of IFTA tax license;
 - (C) More than one weight-mile tax report filed late;
 - (D) Fees not timely paid;
 - (E) More than two estimated weight-mile tax reports filed;
 - (F) More than one estimated weight-mile tax report filed without an actual report filed within a 30-day period;
 - (G) Non-sufficient fund check(s) or returned Automated Clearing House (ACH) transaction(s); and
 - (H) Outstanding billings for over-dimensional variance permits.
- (5) Notwithstanding subsection (4) of this rule, a carrier may not qualify for a waiver of the deposit if within the previous 36 months the carrier has had:
- (a) A weight-mile tax audit resulting in an assessment that exceeds by more than 15% the amount of the weight-mile taxes and fees reported and paid during the audit period; or
 - (b) An outstanding balance with the Department's Collection Unit for fees owed to the Department under ORS chapter 825 and/or ORS 818.225.
- (6) The deposit required of a motor carrier may be increased, or a previously waived deposit may be required of a motor carrier, in accordance with subsection (3)(b) of this rule, if Department records indicate that:
- (a) In the previous 12 months the motor carrier has had:
 - (A) Any suspensions with the Department;
 - (B) Revocation of IFTA tax license;
 - (C) More than one weight-mile tax report filed late;

- (D) Fees not timely paid;
- (E) More than two estimated weight-mile tax reports filed;
- (F) More than one estimated weight-mile tax report filed without an actual report filed within 30 days;
- (G) Any non-sufficient fund check(s) or returned ACH transaction(s) with the Department; or
- (H) Delinquent billings for over-dimensional variance permits, including associated road use assessment fees;
- (I) Delinquent reports required for operations subject to ORS 818.225; or
- (b) In the previous 36 months, the carrier has had a weight-mile tax audit resulting in an assessment that exceeds by more than 15% the amount of the weight-mile taxes and fees reported and paid during the audit period; or
- (c) The carrier has had an outstanding balance with the Department's Collection Unit for fees owed to the Department under ORS 818.225 and/or ORS chapter 825.
- (7) The Department may delay granting a waiver of the security deposit if the carrier is being audited.
- (8) If a carrier's cash deposit is applied to an outstanding balance or a claim is filed against a carrier's highway use tax bond filed pursuant to ORS 825.506, the authority under the certificate or permit shall be suspended until the cash deposit has been replaced or the full bond requirements have again been met.
- (9) Acceptable forms of deposit. Any motor carrier may deposit:
 - (a) Cash, in accordance with OAR 740-055-0020;
 - (b) A bond in the form prescribed and furnished by the Department of Transportation; or
 - (c) Bonds, negotiable by delivery, of the State of Oregon, school districts therein, or obligations of the United States, or obligations for which the faith of the United States is pledged for the payment of both principal and interest, equal in value to the amount of the requested deposit.
- (10) The Department reserves the right to modify or waive a deposit required by this rule if Department records indicate such modification, or waiver, is in the public interest.

STATUTORY/OTHER AUTHORITY: ORS 823.011, 825.506

STATUTES/OTHER IMPLEMENTED: ORS 825.506

AMEND: 740-055-0020

RULE TITLE: Payment of Fees and Refunds

NOTICE FILED DATE: 01/29/2026

RULE SUMMARY: The amendments for our handling of refunds/credit simply remove conflicts and contradictions in Rule according to statutory requirements and allow us to amend business practice to adjust to the nationwide penny shortage.

RULE TEXT:

(1) Carriers registered with the Oregon Department of Transportation, or their agents as established either through an approved Power of Attorney or prior remittance of taxes or fees on behalf of the carrier, shall pay taxes and fees by either:

- (a) United States currency and coins;
- (b) Bank Draft;
- (c) Guaranteed Draft;
- (d) Credit card or debit card under the conditions described in OAR 740-015-0080;
- (e) Cashier's Check;
- (f) Travelers Check;
- (g) Company check when drawn in the name of record of the account to which it is to be applied;
- (h) Personal or business check; or
- (i) Payment through an Automated Clearing House (ACH).

(2) Carriers not registered with the Oregon Department of Transportation shall pay fees and taxes due by either:

- (a) United States currency and coins;
- (b) Bank Draft;
- (c) Guaranteed Draft;
- (d) Credit card or debit card under the conditions described in OAR 740-015-0080;
- (e) Cashier's Check; or
- (f) Travelers Check.

(3) All payments to the Oregon Department of Transportation for taxes and fees shall be in United States funds.

(4) When payment is made with currency and coin:

- (a) If a customer pays more than the amount due, the Department shall issue change in paper currency only; and
- (b) Any remaining amount in coin will be applied as a credit to the customer's motor carrier account.

(5) In the event any check drawn payable to the Department for payment of taxes or fees is not honored, the motor carrier account for which the check was drawn will be assessed the maximum service charge authorized by ORS 30.701(5) for each such check and the motor carrier account for which the check was drawn may thereafter be required to remit taxes or fees by credit card or debit card under the conditions described in OAR 740-015-0080, money order, bank draft, certified check, or cash.

(6) The Department will not issue a refund by cash to a motor carrier.

(7) The Department shall automatically refund any account balance or authorized refund for \$100 or more.

(8) The Department may apply refunds to other amounts due to the department before issuing a refund.

(9) The Department shall issue a refund of less than \$100.00:

- (a) If a written request is submitted from the person who paid the money or a legal representative; or
- (b) The account is closed.

STATUTORY/OTHER AUTHORITY: ORS 184.619, 823.011, 825.502, 293.445

STATUTES/OTHER IMPLEMENTED: ORS 30.701, 825.498, 825.502

AMEND: 740-055-0110

RULE TITLE: Fuel Purchase Records and Refunds

NOTICE FILED DATE: 01/29/2026

RULE SUMMARY: The amendments for our handling of refunds/credit simply remove conflicts and contradictions in Rule according to statutory requirements.

RULE TEXT:

(1) All motor carriers must obtain an invoice covering every purchase of motor vehicle fuel and preserve the same for a period of three (3) years subject to inspection by the Department or its representatives at all reasonable times. Fuel Card statements reflecting purchases from retail stations must clearly separate and identify retail and cardlock purchases. Purchases from retail stations require an invoice or receipt from the original seller to be accepted.

(2) Such invoice or statement must disclose:

(a) Date and location of purchase;

(b) From whom purchased;

(c) Kind of fuel and number of gallons purchased;

(d) Base jurisdiction, license plate number of vehicle enrolled in the weight-mile tax program, temporary pass number, or Special Transportation Permit of the vehicle if fuel is delivered directly into such vehicle; and

(e) Amount of fuel tax paid.

(3) Motor carriers purchasing fuel in Oregon may claim a credit for Oregon state fuel tax paid at the pump. Carriers shall deduct the amount of fuel tax paid from the highway use tax due on the highway use tax report for the period in which the fuel was purchased. Motor carriers taking a deduction on the highway use tax report for fuel tax paid shall attach a copy of all fuel invoices for which credit is claimed. Carriers who purchase fuel in bulk shall attach to the highway use tax report for the period in which the fuel was dispensed into a motor vehicle copies of invoices from fuel suppliers indicating Oregon state fuel tax paid and fueling records showing fuel dispensed for each motor vehicle.

(4) Motor carriers may submit a written request for credit of Oregon state fuel tax paid up to three years after purchase. A written request for credit may be granted for any Oregon fuel tax paid but not deducted from the highway use tax report for the period in which the fuel was purchased. Motor carriers requesting credit must attach copies of all invoices. No such credit will be issued until an audit has been performed.

(5) If a credit is issued to an account for Oregon state fuel tax, credits will be refunded in accordance with OAR 740-055-0020.

(6) Credits are eligible under ORS 825.486 which is set to be repealed on July 1, 2029, per HB 3991 (2025).

STATUTORY/OTHER AUTHORITY: ORS 184.619, 823.011, 825.486

STATUTES/OTHER IMPLEMENTED: ORS 825.476, 825.480, 825.484, 825.486

AMEND: 740-200-0030

RULE TITLE: Transfer of Registration Fees and Credit

NOTICE FILED DATE: 01/29/2026

RULE SUMMARY: The amendments for our handling of refunds/credit simply remove conflicts and contradictions in Rule according to statutory requirements.

RULE TEXT:

(1) For purposes of this rule the following definitions apply:

(a) The term "transfer of registration fees" refers to the application of an existing credit on the motor carrier's account in a manner consistent with this rule.

(b) Registration periods are based on a calendar year. When a registrant elects to pay Oregon registration fees for calendar quarters, the registration starts on the first day of the calendar quarter and runs through the last day of the last calendar quarter in the registration period.

(2) The Department may grant unexpired Oregon registration fee credit if requested in writing when:

(a) It has issued to a registrant duplicate registration for a vehicle which was for the registrant within the same fleet during the registration period;

(b) A registrant has, during the registration period, changed a vehicle from registration solely in Oregon to registration under the International Registration Plan;

(c) A registrant has registered a vehicle at a weight above the legal capacity of the vehicle without operating over the legal capacity and has, during the registration period, reduced the weight to the vehicle's legal capacity;

(d) The Department has conducted an audit which shows that a registrant overpaid registration fees;

(e) A registrant has registered a non-apportioned vehicle in error, has returned the registration credentials, and the Department has received the registration credentials before the effective date of the registration;

(f) The Department has determined that it has, through a computation error, overcharged a registrant for registration fees;

(g) A registrant has gone out of business during the registration period and meets the conditions specified in ORS 826.039 for non-apportioned vehicles subject to weight-mile tax that are fully registered in Oregon; or

(h) A registrant has shown that it is entitled to a credit of unused registration fees for a non-apportioned vehicle that has been accidentally destroyed so as to be incapable of further operation. Destroyed does not mean mechanical failure or defect. The person in whose name the vehicle is registered is entitled to a credit of that portion of the fee applicable to the then unexpired portion of the registration period. Any registration card and registration plates issued for the vehicle must be surrendered to the department for cancellation when application for credit is made under this subsection. To qualify for a credit under this subsection, a registration fee in excess of \$10 must have been paid for the vehicle, the vehicle must have been registered in this state and the vehicle must be one of the following:

(A) A motor vehicle with a registration weight of more than 10,000 pounds.

(B) A truck tractor with a registration weight of more than 8,000 pounds.

(3) The Department will not grant registration credit when:

(a) A registrant has, during the registration period, changed from registration under the International Registration Plan to registration solely in Oregon;

(b) A registrant not entitled to a credit under subsection (1)(g) of this rule has, during the registration period, removed a vehicle from service;

(c) A registrant has, during the registration period, gone out of business and does not meet the conditions specified in ORS 826.039;

(d) A registrant has, during the registration period, reduced weight for a vehicle;

(e) A registrant operating in Oregon and in one or more other states has, during the registration period, changed its base state;

(f) The Department has, for any reason, canceled the registration;

- (g) A registrant has elected calendar quarters and has operated at any time within any of the designated quarters;
 - (h) A motor carrier operating a vehicle after the effective date of a vehicle's registration period will not be granted a credit; or
 - (i) Registration dollars have been collected and transferred to another jurisdiction. In this circumstance, the motor carrier requesting a credit must request the credit directly from the jurisdiction to which the funds have been transferred.
- (4) If a vehicle is permanently withdrawn from a fleet that is proportionally registered under ORS 826.009 or 826.011 as a result of being destroyed, sold or otherwise removed from the service of the registrant, the Department may issue a transfer of fees for the unused, unexpired portion of the registration in accordance with the terms of interstate agreements. The transfer of fees must be used to register a similar vehicle in the same fleet and within the same registration year. The fees will not be subject to credit.

STATUTORY/OTHER AUTHORITY: ORS 184.619, 823.011

STATUTES/OTHER IMPLEMENTED: ORS 826.039