



PERMANENT ADMINISTRATIVE ORDER

MCTD 8-2025

CHAPTER 740

**DEPARTMENT OF TRANSPORTATION
COMMERCE AND COMPLIANCE DIVISION**

FILED

12/11/2025 11:12 AM
ARCHIVES DIVISION
SECRETARY OF STATE
& LEGISLATIVE COUNSEL

FILING CAPTION: Annual Adoption of International Registration Plan (IRP), International Fuel Tax Agreement (IFTA) and federal HVUT

EFFECTIVE DATE: 01/01/2026

AGENCY APPROVED DATE: 12/11/2025

CONTACT: Jason Lawrence
503-991-3904
jason.lawrence@odot.oregon.gov

455 Airport Road SE Bldg A
Salem, OR 97301

Filed By:
Winnie Dawn
Rules Coordinator

RULES:

740-200-0010, 740-200-0020, 740-200-0040

AMEND: 740-200-0010

RULE TITLE: Annual Adoption of Prorate Registration

NOTICE FILED DATE: 10/31/2025

RULE SUMMARY: This amendment is simply our annual adoption of the International Registration Plan (IRP), turning over the year 2025 to 2026.

RULE TEXT:

- (1) The provisions contained in the "International Registration Plan" (IRP), the IRP Audit Procedures Manual and all amendments thereto in effect January 1, 2026, are hereby adopted and prescribed by the Oregon Department of Transportation and apply to the apportioned registration of vehicles. Unless otherwise revised by written delegation, the designated person to cast a vote on an IRP ballot for Oregon is the Administrator of the Commerce and Compliance Division.
- (2) In addition to the requirements described in section (1) of this rule, the following requirements apply to Oregon-based motor carriers who participate in IRP:
- (a) Records required to be maintained for distance data must denote intermediate trip stops;
- (b) Audit assessments are subject to penalty and late payment charges described in IRP and the IRP Audit Procedures Manual;
- (c) Any person against whom a proposed assessment is made by the Department may petition the Department for reassessment within 30 days after service upon the person of the assessment notice. If a petition for reassessment is not filed within the 30-day period, the assessment becomes final. If a petition for reassessment is timely filed, the Department will reconsider the assessment. The decision of the Department upon a petition for reassessment will become final 30 days after notice of the decision is served upon the petitioner. A petitioner may submit a request for hearing in the petition for reassessment; and
- (d) If a request for hearing is timely received, a hearing will be scheduled and conducted in accordance with the

provisions of ORS Chapter 183. The petitioner will be provided a minimum of 10 days' notice of the time and place of the hearing. The Department may assess a penalty of \$150 for failure to appear at a scheduled hearing.

(3) The mileage reporting period is the period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the Registration Year for which prorated registration is sought. If the Registration Year begins on any date in July, August or September, the Reporting Period shall be the previous such twelve-month period.

STATUTORY/OTHER AUTHORITY: ORS 184.619, 823.011, 826.003

STATUTES/OTHER IMPLEMENTED: ORS 826.005, 826.007

AMEND: 740-200-0020

RULE TITLE: Adoption of Federal Rules Governing Payment of Heavy Vehicle Use Tax (HVUT)

NOTICE FILED DATE: 10/31/2025

RULE SUMMARY: This amendment is simply our annual adoption of the federal Heavy Vehicle Use Tax (HVUT), turning over the year 2025 to 2026.

RULE TEXT:

The Department hereby adopts the rules of the United States Internal Revenue Service contained in 26 CFR Part 41 (Excise Tax on Use of Certain Highway Motor Vehicles) and all amendments thereto in effect January 1, 2026. These rules apply to carriers conducting operations subject to ORS Chapter 826. As provided in CFR Title 26 Part 41.6001-2(b)(3), the Department will suspend the registration of a vehicle for which proof of HVUT payment has not been received within four months of the effective date of registration.

[Note: The Code of Federal Regulations Title 26 Part 41.6001-2(b)(3) (Proof of payment for State registration purposes) referenced above is available at the Commerce and Compliance Division.]

STATUTORY/OTHER AUTHORITY: ORS 184.619, 823.011, 826.003

STATUTES/OTHER IMPLEMENTED: ORS 803.370(5), 826.007

AMEND: 740-200-0040

RULE TITLE: Adoption of International Fuel Tax Agreement

NOTICE FILED DATE: 10/31/2025

RULE SUMMARY: This amendment is simply our annual adoption of the International Fuel Tax Agreement (IFTA), turning over the year 2025 to 2026.

RULE TEXT:

(1) The provisions contained in the International Fuel Tax Agreement (IFTA) Articles of Agreement, the IFTA Audit Manual and the IFTA Procedures Manual, and all amendments thereto in effect January 1, 2026, are hereby adopted and prescribed by the Oregon Department of Transportation (ODOT) and apply to Oregon-based motor carriers who participate in IFTA.

(2) In addition to the requirements described in section (1) of this rule, the following requirements apply to Oregon-based motor carriers who participate in IFTA:

(a) Records required to be maintained for distance data must denote intermediate trip stops;

(b) Records of monthly over the road and bulk fuel reconciliations must be maintained;

(c) The Department will assess a penalty of \$50 or 10 percent of the amount of delinquent taxes due, whichever is greater, for failing to file a return, filing a late return, or underpaying taxes due on a return;

(d) The Department will assess a penalty of 10 percent of the amount of delinquent taxes due, for additional assessments as the result of an audit;

(e) Any person against whom a proposed assessment is made by the Department may petition the Department for reassessment within 30 days after service upon the person of the assessment notice. If a petition for reassessment is not filed within the 30-day period, the assessment becomes final. If a petition for reassessment is timely filed, the Department will reconsider the assessment. The decision of the Department upon a petition for reassessment will become final 30 days after notice of the decision is served to the petitioner. A petitioner may submit a request for hearing in the petition for reassessment;

(f) If a request for hearing is timely received, a hearing will be scheduled and conducted in accordance with the provisions of ORS Chapter 183. The petitioner will be provided a minimum of 10 days' notice of the time and place of the hearing; and

(g) An amendment may be made to, or audit conducted of, a tax return not more than four (4) years from the date the taxes or fees were filed.

STATUTORY/OTHER AUTHORITY: ORS 184.619, 823.011

STATUTES/OTHER IMPLEMENTED: ORS 825.490, 825.494, 825.555