



# Frequently Asked Questions Weight-Mile Tax Simplification CCD Modernization Projects

## The Basics

### **What is Weight-Mile Tax (WMT) Simplification?**

Simplification is a consolidation of WMT from 85 tables to 10 tables. In addition, vehicles will pay mileage payments based solely on their registered weight. Reporting at different weight configurations or number of axles will no longer be required nor allowed.

### **Why are the WMT tables changing? And when?**

The changes are required by HB 3991, effective July 1, 2027.

### **What else is changing?**

The management of multiple weight declarations for WMT purposes is no longer necessary. Additionally, the \$5 vehicle suspension fee will no longer be assessed.

Flat fees are also changing. The option to pay a flat fee rate for wood chips will be eliminated (these will be required to be reported on a per-mile basis). The flat fee rate for logs is decreasing, and the flat fee rate for sand and gravel dump commodities is increasing.

### **Why are we not making this change at the same time as renewal?**

The legislation takes effect on July 1, 2027, so the change in tax collection practices will be made mid-year in compliance with the new law.

### **How and when will carriers update their vehicle weights?**

Carriers will be asked to complete a Mandatory One-Time Amendment (MOTA) in the spring of 2027. At that time, carriers with access to Oregon Trucking Online (TOL) will be able to review their units along with current enrollment weights. They can accept those weights or, if needed, enter the registered weights for their vehicles. Registered weight is the weight listed on your cab card. That is the weight that should be used when paying WMT after July 1, 2027. Carriers without access to TOL are highly encouraged to request access to complete these amendments.

### **How does this impact carriers operating on temporary passes?**

Carriers operating on temporary passes will pay WMT based on the Oregon registered weight as shown on their cab card. If Oregon is not listed on the vehicle registration, a vehicle registration trip permit is required, and the tax weight will be the same as the registration weight listed on the trip permit.

## Tax Reporting

### **How does this impact carriers filing a mileage tax report prior to and after July 1, 2027?**

For operations prior to July 1, 2027, all monthly and quarterly mileage tax reports should be filed using the same rates and structure that exist today. Monthly reports are due by the last day of the month for the preceding month's operations (example: June report is due by July 31, 2027) and quarterly reports for the second quarter 2027 are due by August 31, 2027.

For operations that occur on or after July 1, 2027, the new tax rates and simplified tax structure will apply. Mileage for operations on public highways in Oregon will be reported at just one tax rate, based on the vehicle's registration weight. Carriers will no longer need to track changes in configuration, number of axles or operations above 80,000 (unless they operate on an over-dimension single trip permit). Monthly and quarterly tax report forms will no longer require carriers to report these elements.

**Does this impact tax reporting due dates?**

No. The due dates for tax reporting will remain the same. The first monthly mileage tax report under the new simplified structure is due by August 31, 2027 and the quarterly mileage report for third Quarter 2027 is due by November 30, 2027.

**What if my registered weight is 26,000 pounds or less?**

Vehicles with a registered weight of 26,000 pounds or less are not required to pay WMT. Carriers are no longer required to declare a higher weight when they “run heavy”. These units may need a different type of plate after July 1, 2027. More information will be provided for those carriers.

**What if the tax table changes result in paying a higher WMT based on registered weight?**

The simplified tax tables impact carriers in different ways. Some carriers will pay a lower rate, while others will pay a higher rate, although the overall impact on industry is intended to be neutral. Carriers transporting logs or sand and gravel with significant configuration changes may consider switching to a flat rate if their tax burden appears to be negatively impacted and they haul qualified commodities.

**More Information****Where can I find more information, including the new tax rates?**

Please visit the [CCD Modernization Projects](#) web page.

**Who can I contact if I have questions?**

Email [CCD Support Services](#).