



## Highway Use Tax Bond and Insurance Information

### Highway Use Tax Bond

When a motor carrier enrolls a vehicle(s) in Oregon's weight mile tax program they will be required to file an Oregon highway use tax bond, cash deposit or other security unless they have a Dun & Bradstreet rating of 3A2 or higher. The security requirement is to ensure payment of fees, taxes, charges, penalties and interest that become due under [ORS 825](#) and [818.225](#). Initial bond requests are based on the number of vehicles enrolled or operated in Oregon in the previous 12 months.

When vehicles have been enrolled, the Commerce and Compliance Division (CCD) will mail a request letter along with a pre-filled **highway use tax bond form**. If the motor carrier chooses to:

1. Provide a surety bond, they can forward the letter and pre-filled out bond form to their agent or insurance company to complete.
2. Provide a cash deposit, they can pay by one of three methods:
  - Check (include the motor carrier account number in the memo).
  - ACH [Direct Payment](#).
  - Credit card (Visa or Mastercard). If paying by credit card there is a 2.4% service charge. CCD will place the deposit into an interest bearing account with the state treasurer. Interest will accrue at a rate determined by the Oregon State Treasurer.

### Insurance

Oregon Law [ORS 825.160](#), [ORS 825.162](#) and Oregon Administrative Rule [OAR 740-040-010](#) require motor carriers that operate over 26,000 pounds exclusively intrastate (Oregon only) to:

- File proof of public liability and property damage insurance with the CCD. The filing must be received within 60 days of vehicle(s) enrolled in Oregon's weight mile tax program.
- Oregon's minimum acceptable amount is \$750,000 for auto liability combined single limit.

**Note:** Motor Carriers applying for [Intrastate 1A Permit Authority](#) (form 9745) are required to file proof of public liability and property damage insurance with CCD at the time the vehicle(s) are enrolled in Oregon's weight mile tax program. Cargo insurance may also be required. Oregon's minimum acceptable limit for Cargo insurance is \$10,000.

To satisfy Oregon's insurance filing requirement, standard insurance industry forms must be filed with CCD:

- **Form E** "Uniform Motor Carrier Bodily Injury and Property Damage Liability Certificate of Insurance" is filed by the underwriting insurance company.
- If cargo insurance is required **Form H** "Uniform Motor Carrier Cargo Certificate of Insurance" must be filed with CCD is filed by the underwriting insurance company.

Motor Carriers engaged in interstate commerce are required to comply with federal requirements. If you have questions regarding the federal requirements, please visit the [FMCSA website](#).

If you or your insurance company have questions or need assistance please call 503-378-4823.