

Motor Carrier Education Manual



Commerce and Compliance Division

Weight-Mile Tax — Account Information

Who Must Pay Weight-Mile Tax The Oregon Department of Transportation (ODOT) requires motor carriers operating vehicles in commercial operations on public roads within Oregon, and with a gross weight over 26,000 pounds, to report and pay highway-use taxes. ODOT requires that you file reports if you have Oregon DOT plates or valid weight-mile tax enrollment, even if you do not owe tax. ODOT may suspend your account if you fail to file the required reports. If you will not be operating in Oregon, cancel your Oregon weight-mile tax enrollment.

Exemptions Exempt operations are very limited and may be subject to state fuels tax. Oregon operations exempt from weight-mile tax include:

- Government, charitable, private or off-road operations.
- Some farm operations.

Call the Commerce and Compliance Division (CCD) at 503-378-6699 if you feel your vehicle is exempt from weight-mile tax.

Oregon Weight-Mile Tax Enrollment Established, tax liable vehicles operating in Oregon will be enrolled in the Oregon weight-mile tax program. CCD maintains an internal record of each vehicle's lowest and highest tax declared weights. These are also displayed on the TOL Public Access Database.

- Valid tax enrollment is required in addition to registration plates and over-dimension permits.
- You are responsible for all tax enrolled vehicles under your account, including leased or rented vehicles. You cannot allow someone else to use or assume liability of your account.
- All carriers need to notify CCD by in writing or calling 503-378-6699 to cancel a vehicles tax enrollment.

Leased Equipment [Oregon Administrative Rules 740-045-0100](#) through 740-045-0170 identify the requirements of leased vehicles. The motor carrier (lessee) assumes full responsibility for payment of all Oregon highway-use taxes, fees, and penalties arising from operation of a leased vehicle. Vehicles operated under lease shall at all times be externally identified with the lessee's name in the manner prescribed by [Federal Motor Carrier Safety Regulations, Part 390.21](#). Vehicles operated under lease shall be credentialed, either permanently or temporarily, under the lessee's account. A copy of the lease must be carried in the vehicle during operation under lease and must be maintained at the carrier's principal place of business for a period of three years after the termination of the lease.

Only written notification to ODOT/CCD to indicate termination of a lease relieves the motor carrier's (lessee's) highway-use tax responsibility.

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The lessee may enter into a fee pay agreement authorizing the owner (lessor) to report and pay highway use taxes for vehicles enrolled under the lessor's account. A [Fee Payment Agreement](#) (form 735-9485) **must** be submitted to ODOT and approved in advance by CCD. Such agreement does not relieve the lessee of its obligation for payment of highway use taxes accruing during the term of the lease and prior to written notification of the termination of the lease.

Agents and Reporting Services

You must file a power of attorney with CCD if you hire an agent, reporting service or another person who is not an employee of your company to:

- a) Complete and submit applications and fees to establish an CCD account or intrastate authority.
- b) Complete and submit applications for registration, highway-use tax passes, vehicle tax enrollment or plates (original and renewals).
- c) Prepare, sign, and submit documents and payments for filing highway-use tax reports.
- d) Sign highway-use tax bonds.
- e) Direct correspondence and plates to another address.

You may request a form from CCD for this purpose. CCD does not regulate agents. The motor carrier is ultimately responsible for ensuring tax reporting is accurate and timely.

Name and Ownership Changes

If you use an assumed business name and are based in Oregon or have Oregon Certificate or Permit Authority, you must file your business name with the Oregon Secretary of State, Corporation Division.

It is necessary to establish a new account when there is a change in the ownership of a company such as:

- Adding or deleting partners.
- Filing articles of incorporation.
- Forming a limited liability company.

To add an assumed business name, change your existing assumed business name or when there is a change of ownership, you must:

- Notify CCD.
- Complete an [Application for Motor Carrier Account \(form 735-9075\)](#).
- Contact the Corporation Division at 503-986-2200.

Address Changes

You must keep your current address and telephone number on file with ODOT until your account is officially closed. If you have an address change, notify ODOT in writing. You can notify CCD of the address change by marking the change on your tax report form, or you may complete an

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Application for Motor Carrier Account. Official notices, such as audit billings, will be mailed to you at your last official address of record. If you are a Trucking Online customer, you may change your address of record online.

Insurance Requirements

Interstate motor carriers are not required to file proof of insurance with the state. They are however required to be in compliance with federal requirements regarding financial responsibility.

For information regarding the Federal Unified Carrier Registration Agreement (UCRA) visit www.ucr.in.gov.

A permit is required for intrastate haul for-hire operations and proof of cargo insurance (Form H) may be required for those operations.

Oregon-based intrastate motor carriers may be required to provide proof of liability insurance coverage (Form E). For more information on the current insurance requirements please visit our [Bond and Insurance web page](#).

Bond Requirements

Oregon state law requires that carriers file a bond with the Department of Transportation as a guarantee of payment of fees and taxes. CCD will send notification of the bond requirement giving instructions on how to post the bond.

This bond may be in the form of a:

- Money (cash deposit).
- Savings Assignment.
- Surety Bond.

Surety bonds are the most common and can be obtained from most insurance companies.

If you choose to deposit cash with the agency, interest will be paid. The full amount of the bond must be deposited in order to avoid suspension.

Cash deposits are also required on temporary passes for accounts.

For more information on the current insurance requirements please visit our [Bond and Insurance web page](#).

ODOT may waive the deposit required of a new carrier with a Dun & Bradstreet rating of 3A2 or higher, or 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:

- 1) No Suspensions with the Department.
- 2) No revocation of IFTA tax license;
- 3) No weight-mile tax reports filed late.

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- 4) Fees timely paid.
- 5) No more than two estimated weight-mile tax reports filed.
- 6) No more than one estimated weight-mile tax report filed without an actual report filed within a 30-day period.
- 7) No non-sufficient fund checks.
- 8) No outstanding billings for over-dimensional variance permits.
- 9) No outstanding balance with the Department's Collection Unit for fees owed to the Department under [ORS Chapter 825](#) and/or [ORS 818.225](#).
- 10) No weight-mile tax audit resulting in an assessment that exceeded by more than 15% the amount of the weight-mile taxes and fees reported and paid during the audit period within the previous 36 months.

If a motor carrier no longer meets the above criteria, the bond required may be increased, or a previously waived bond may be required.

Bonds for New Carriers

Different requirements exist for private carriers, farmers and vehicles using gasoline for which Oregon state fuel tax is paid.

For more information about bond requirements, contact the Bond Unit at 503-378-4823.

Change in Fee Basis

A fee basis is the method a motor carrier uses to report and pay Highway Use Tax. Methods include Monthly Mileage, Quarterly Mileage or Flat Monthly.

Tax status is determined by the weight of the vehicle, commodity being transported, purpose of the transportation and highways traveled.

Operations include without limitation:

- Farm operations.
- For hire operations.
- Exempt operations, such as school and non-profit operations.
- Operations less than 26,000 pounds.
- Operations on private roads and commodities designated as flat fee.

A change in fee basis occurs when a commodity is loaded on a vehicle causing a change in the tax status. The vehicle remains in the fee basis indicated by the load while transporting that load and for any subsequent operations, including unladen travel, until a loaded commodity changes the fee basis.

Suspension of Account

Suspension may be caused by one of the following.

- Reports not filed or reports filed with no payment when payment is owed.

Weight-Mile Tax — Account Information

- Taxes or fees not paid.
- Insurance not filed timely or notice of cancellation received from insurance company.
- Balances not paid timely.
- Bond not filed timely.
- Noncompliance with rules or statutes.

CCD will provide written notification prior to suspension of your account. For insurance cancellations, a letter will be mailed at least 20 days prior to the proposed suspension date. For all other deficiencies, a letter will be mailed 10 days prior to the proposed suspension date. The letter will provide the reasons for the proposed suspension along with directions for correcting the deficiency.

When the deficiencies are corrected before the proposed suspension date, CCD will cancel the suspension action.

When the deficiencies are not corrected by the suspension date, another letter will be sent notifying you that your account has been suspended. Suspension of your account will result in all OR DOT plates and tax enrolled vehicles to be invalid. Operating in Oregon while suspended is illegal and cause for citation, fines and penalties.

Reinstatement of Account

Once you have satisfied all conditions needed to correct the deficiency (filed insurance, paid fees, etc.), you may reinstate your account by:

- Calling the Salem office during normal business hours.
- Visiting the Salem office or Jantzen Beach/Portland Bridge Registration office. Bring any necessary documents to satisfy the suspension.

There is a reinstatement fee and a separate suspension fee for each OR DOT plate or tax enrolled vehicle active at time of suspension. If you reinstate within 30 days from the suspension date, you may return your plates for cancellation and you will not be charged the suspension fee for those vehicles.

Your account will be reinstated once all requirements have been met. For more information about reinstatement, please call 503-378-6699.

Canceling Authority/ Closing Your Account

If you are no longer going to operate in Oregon and wish to close your account (and cancel Oregon authority, if applicable), you must:

- a) Cancel all Oregon weight-mile tax enrolled vehicles.
- b) Oregon-based carriers must return all Registration Plates and Cab Cards.

Weight-Mile Tax — Account Information

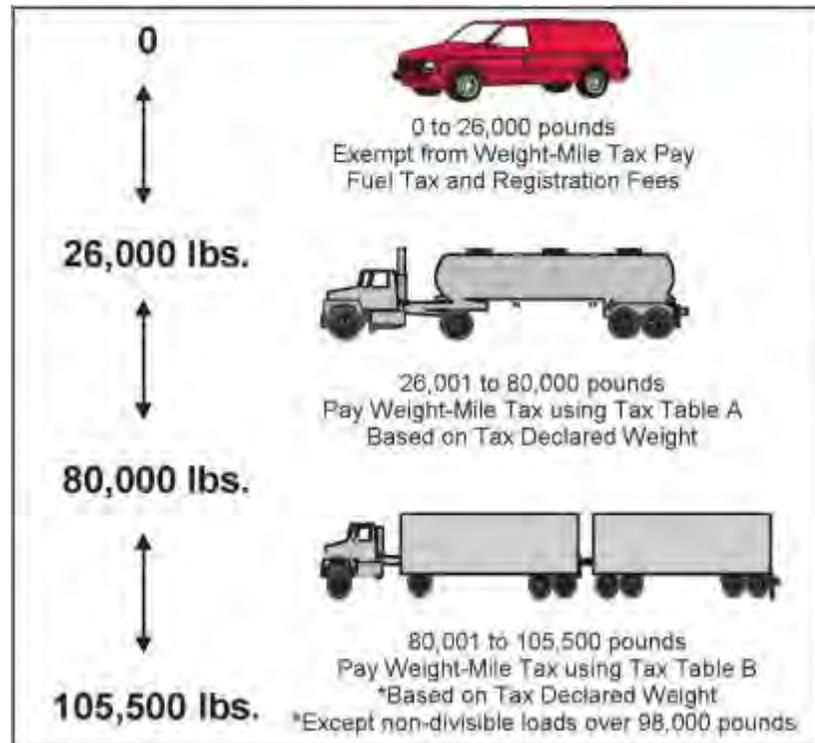
- c) File tax reports **through** the date tax enrollment is cancelled or **through** the date the Registration Plates and Cab Cards are returned.
- d) **Note:** Until you receive notification from CCD that all weight-mile tax enrolled vehicles and/or all Oregon DOT Plates and Cab Cards have been cancelled, you must continue to file weight-mile tax reports.
- e) Send a letter to CCD's Salem Registration office requesting closure of your account. If you have a cash bond deposit on file with ODOT, ask to have it refunded. Once your account has been audited, closed and all tax liabilities have been satisfied, CCD will refund any remaining money to you.
- f) Keep CCD informed of any address changes until your account has been audited. You may continue to receive correspondence until the closure process is completed.

Note: If you have a change in ownership (entity), a new account must be established and new tax enrollment obtained under the new entity. Oregon-based carriers also need to apply for new Registration Plates and Cab Cards. Carriers with intrastate for-hire operations must get Permit or Certificate Authority prior to operating in Oregon. You must request closure of your old account following the instructions provided above.

Keep your records for at least three years.

Weight-Mile Tax — Declared Weight

Weight-Mile Tax Structure



Vehicles Operating At a Loaded Weight of 26,000 Pounds or Less

Commercial vehicles with a weight of 26,000 pounds or less are exempt from weight-mile tax. They meet their Oregon tax obligation by paying tax on all fuel purchases at the pump.

A company may register with the ODOT/CCD Fuels Tax Group to file periodic reports of miles and pay fuels tax rather than pay the fuel tax at the pump. For more information, contact the ODOT Fuels Tax Group at 503-378-8150.

Carriers with operations at **both** 26,000 pounds and less and 26,000 pounds or more may be subject to weight-mile tax and fuels tax. Valid weight-mile tax enrollment must be obtained and tax paid at the heaviest weight the vehicle will operate.

Vehicle Weight Between 26,001 and 80,000 Pounds

The tax declared weight determines the tax rate to be used. The declared weight must be the heaviest weight at which the vehicle will operate. You may declare different tax weights for different vehicle configurations.

The tax rate is the same whether you operate the vehicle fully loaded, partially loaded or empty. Use [Tax Table A](#) rates for declared tax weights between 26,001 and 80,000 pounds.

Vehicle Weight 80,001-105,5000

When transporting a divisible load and the vehicle's combined weight is more than 80,000 pounds, you must get a Variance Permit from CCD Over-Dimensional Permit Unit (OD Permit Unit). This type of Variance

Weight-Mile Tax — Declared Weight

Pounds – Divisible Loads

Permit is called an Extended Weight Permit and is valid for one year from the date of purchase.

- 1) The vehicle must have valid tax enrollment with a declared weight sufficient to cover your maximum operations over 80,000 pounds.
 - The tax declared weight of the vehicle and the number of axles will determine the mileage tax rate you will use.
- 2) You may declare multiple tax declared weights when you operate with different vehicle configurations.
- 3) You cannot transport divisible loads over 105,500 pounds.

Use [Tax Table B](#) rates for operations over 80,000 up to 105,500 pounds when transporting loads that are divisible. You **must** have a valid registration up to 105,500 pounds. Examples of divisible loads include:

- Lumber.
- Carrots.
- Milk.
- Groceries, etc.

Once a load is transported at a weight that exceeds 80,000 pounds, the vehicle's weight-mile tax rate must be reported at the tax declared weight for that configuration, using Tax Table B, until there is a change in vehicle configuration or a change in operation. An empty return trip is not a change of operation and must be reported at the same weight as when the vehicle was loaded. This includes trips carrying empty bins, pallets, racks, marine shipping containers, etc. for reuse by the shipper.

Changes in configuration: drop or deck a trailer and the weight is 80,000 pounds or under, use [Tax Table A](#) rates.

Changes in operation: drop part of a load, or drop the whole load and reload, resulting in a weight of 80,000 pounds or less, use Tax Table A rates.

Between 80,001 and 98,000 Pounds - Non- Divisible Loads

When transporting a non-divisible load and the vehicle's combined weight is between 80,001 pounds and 98,000 pounds, you must get a Variance Permit from the OD Permit Unit. This type of Variance Permit is called a Heavy Haul Permit and can be valid for a year from the date of purchase when the vehicle/load dimensions qualify.

- 1) The vehicle must have valid tax enrollment with declared weight equivalent to your maximum operations over 80,000 pounds up to 98,000 pounds.
 - The tax declared weight of the vehicle and the number of axles will determine the mileage tax rate you will use.

Weight-Mile Tax — Declared Weight

- 2) You may declare multiple tax declared weights when you operate with different vehicle configurations.
- 3) Use Tax Table B rates for operations over 80,000 up to 98,000 pounds, when transporting loads that are non-divisible.

Examples of a non-divisible load include:

- Bulldozer.
- A steel beam.
- Crane, etc.

Once a load is transported at a weight that exceeds 80,000 pounds, up to 98,000 pounds, the vehicle's weight-mile tax rate must be reported at the tax declared weight for that configuration, using [Tax Table B](#), until there is a change in vehicle configuration or a change in operation. An empty return trip is not a change of operation and must be reported at the same weight as when the vehicle was loaded.

Changes in configuration: drop or deck a trailer and the weight is 80,000 pounds or under. Use [Tax Table A](#) rates.

Changes in operation: drop part of a load, or drop the whole load and reload, resulting in a weight of 80,000 pounds or less. Use Tax Table A rates.

Self-Propelled Vehicles Only

Carriers who operate self-propelled vehicles that qualify for an OD heavy haul permit but do not have a rate on Tax Table B use the next higher number of axles when reporting weight-mile tax to CCD.

Example

A four-axle self-propelled crane weighing 84,000 pounds would qualify for an OD heavy haul permit but Table B rates start at five axles. Use the Table B rate for 84,000 pounds, five axles when reporting these operations.

When a self-propelled vehicle exceeds 98,000 pounds:

- Contact the OD Permit Unit to determine if the vehicle qualifies for variance permit. If so, pay RUAF on a Single Trip Permit.
- You will need an Oregon Temporary Pass or valid tax enrollment, and valid registration to match the operation.

Weight over 98,000 pounds – Non-Divisible Loads

When transporting a non-divisible load and the vehicle's combined weight is more than 98,000 pounds, you must get a Variance Permit from the OD Permit Unit. This type of Variance Permit is called a Single Trip Permit (STP) and is valid for one trip within a 10-day period.

Weight-Mile Tax — Declared Weight

Miles operated in this configuration are exempt from weight-mile tax because the miles are subject to a Road Use Assessment Fee (RUAF).

- The number of axles and the combined weight of the vehicle determine the RUAF rate.
- The rate is multiplied by the number of loaded miles.
- The fees are reported and paid to the OD Permit Unit rather than on your weight-mile tax report.
- Make a note of these trips on your weight-mile trip record as “paid on STP#_____.”
- Use [Tax Table A](#) and the 80,000-pound rate for any empty miles traveled in conjunction with RUAF operations unless the empty vehicle itself weighs more than 80,000-pounds. In those instances, the empty vehicle itself requires an STP.
- **If the empty vehicle exceeds 80,000-pounds, but does not exceed 98,000-pounds**, use the rate for that weight on [Tax Table B](#). If the empty vehicle itself exceeds 98,000- pounds, pay RUAF on the STP.

You must also have:

- A temporary pass or valid tax enrollment with declared weight at 80,000 pounds.
- A tax declared weight for operations over 80,000 pounds up to 98,000 pounds.
- Valid Oregon registration up to 105,500 pounds.

Refer to the section above titled Vehicle Weights Between 80,001 and 98,000 Pounds Non-Divisible Loads.

Tax Rates

Tax rates change periodically. Please check the CCD [Forms and Tables web page](#) to ensure you are using current tax rate tables.

If you report your taxes on a QUARTERLY basis, the reporting period is each calendar quarter.

If you report your taxes on a MONTHLY basis, the reporting period is each calendar month.

Tax Declared Weight Definition

Weight-mile tax is paid on a declared weight basis. The **tax declared weight** is the weight of the vehicle and the load that represents the heaviest weight the vehicle will actually carry in a given configuration for the reporting period.

The vehicle’s **registration weight** may be higher than its **declared weight**, but the vehicle’s **declared weight** cannot be higher than its **registration weight**.

Weight-Mile Tax — Declared Weight

Vehicle weight declarations must be filed with the Department before commencing operation at that weight. Your tax declared weights are subject to audit and approval by the Department.

Solo Weight

A solo vehicle is a power unit by itself, including a truck tractor, a motor truck, a bus or a fixed load power unit. The weight declaration for solo vehicle is:

- Motor trucks (power units that can carry a load) – the maximum loaded weight.
- Fixed load power units – the maximum loaded weight.
- Truck tractors operating with the trailer carried (decked) or not pulling a trailer at all (bobtail) – the first declared combination weight less the weight the trailer alone can carry.

The solo weight is not the actual weight of the power unit by itself. You must declare a solo weight to report operations at that weight.

You must keep detailed records of these solo/decked miles or CCD may deny them at the time of audit. We recommend you contact a CCD representative if you have any questions regarding your specific situation.

Tax Declared Weights: Solo Weight



Above are three examples of solo weight declarations:

Weight-Mile Tax — Declared Weight

Example 1:

The vehicle is declared at 80,000 pounds when in combination. When the trailer is dropped, the solo weight (bobtail) would be 46,000 pounds, 80,000 pounds less than the 34,000 pounds allowable on the trailer axles.

Example 2:

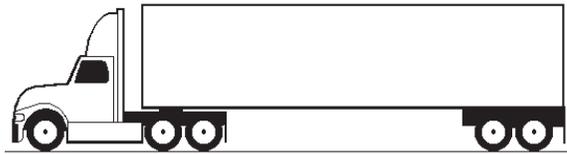
A log truck declared at 80,000 pounds in combination would be declared at 46,000 pounds when the trailer is decked. Again, removing 34,000 pounds allowable on the trailer axles from the 80,000 pound declaration leaves a solo weight of 46,000 pounds.

Example 3:

A solo truck capable of carrying a load.

Combination Weight

A combination weight is the weight of the vehicle (power unit and trailer) plus the weight of the maximum load the vehicle will carry. It may be to your advantage to declare more than one combination weight if you operate with different vehicle configurations. However, you may only declare one weight per configuration. If you operate at more than 80,000 pounds, you must declare your highest weight in addition to an 80,000 pound declaration. Records must be maintained to support operations reported at each declared weight.



Example 1:

A five-axle combination may be capable of weighing 80,000 pounds but the carrier hauls potato chips and the heaviest weight that unit will operate is 72,000 pounds. The owner may:

- Register at 72,000 pounds for the year (or higher if there is a possibility that operations may change).
- Declare and report solo operations at 38,000 pounds (must maintain records supporting solo operations).
- Declare and report combined operations at 72,000 pounds (empty and loaded).

Example 2:

If this same vehicle hauls both potato chips AND potatoes operating at 80,000 pounds, then the owner:

- Must register the vehicle at 80,000 pounds.
- May declare and report solo operations at 46,000 pounds and maintain records supporting solo operations.

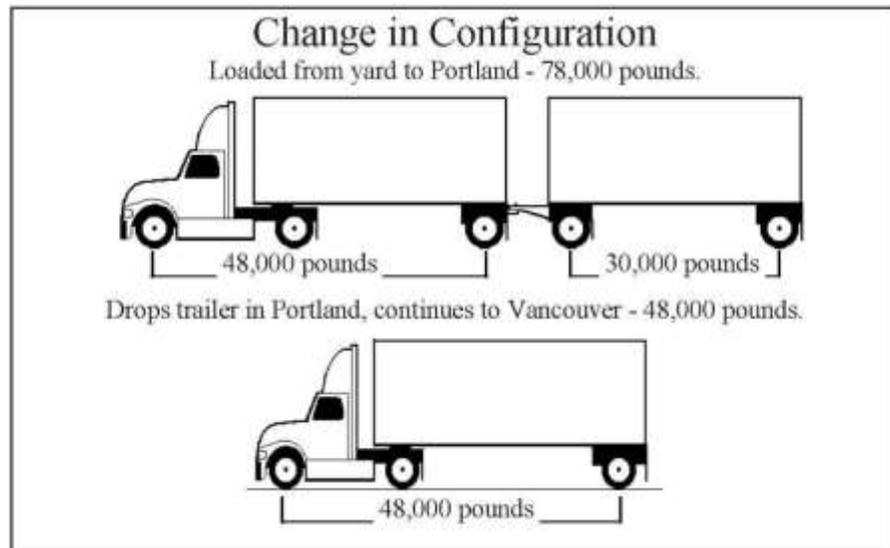
Weight-Mile Tax — Declared Weight

- May declare and report combined operations at 80,000 pounds (empty and loaded). You cannot have a declaration of 72,000 pounds for the potato chip hauls and a declaration of 80,000 pounds for the potato hauls.

More Than One Configuration

You may have one declared weight for each vehicle configuration during a reporting period. It may be to your advantage to declare more than one combination weight if you operate with different vehicle configurations. If you operate at more than 80,000 pounds, you must declare your highest weight in addition to an 80,000-pound declaration. Records must be maintained to support operations reported at each declared weight.

Declared Weights



Example:

Dropping a trailer changes the configuration, allowing the carrier to report the miles operated at a different weight declaration.

- Two trailers are pulled to the first stop. The declared weight for this configuration is 78,000 pounds. All mileage operated in this configuration is to be reported at this weight.
- The second trailer is dropped in Portland and the vehicle continues on pulling only the single trailer. The declared weight for this configuration is 48,000 pounds. All mileage operated in this configuration is to be reported at this weight. If the vehicle returns empty to the yard in this configuration, include those miles at the 48,000 pound rate.

Note: Raising a lift-axle is not considered a change in configuration. Report the miles as if the lift-axle is always down.

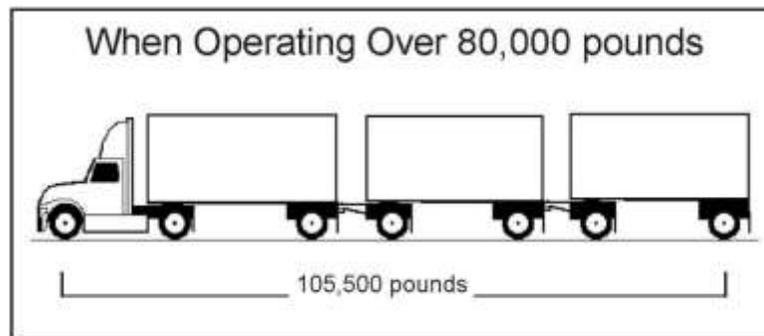
Weight-Mile Tax — Declared Weight

Weights Over 80,000 Pounds

To operate over 80,000 pounds, you must:

- Get either an Extended Weight or Annual Heavy Haul Highway Variance Permit.
- Call the Over-Dimensional Permit Unit at 503-373-0000 to get the appropriate permit.
- Have ONE declared weight for each vehicle configuration during a reporting period.
- Have a weight declaration at 80,000 pounds for operations that may occur at 80,000 pounds or under.
- Use [Tax Table B](#) for reporting operations of divisible loads over 80,000 pounds and non-divisible loads up to 98,000 pounds.

Declared Weights



A **change in configuration** occurs when trailers are added or dropped from the combination. A **change in operation** occurs either when part of a load is dropped, or when the whole load is dropped and a new load acquired AND the weight drops to 80,000 pounds or less. Use [TaxTable A](#) declared rates when a change of operation occurs. An empty return trip is not a change of operation and should be reported at the same weight as when loaded.

Non-divisible loads over 98,000 pounds do not use [Tax Table B](#) rates. Tax is based on the Road Use Assessment Fee and is included in the price of the special variance permit. Use Table A for reporting the miles on a return trip if the empty weight is 80,000 pounds or less. Do not pay the Road Use Assessment Fees on your weight-mile tax report.

Records must be maintained to support operations reported at each declared weight.

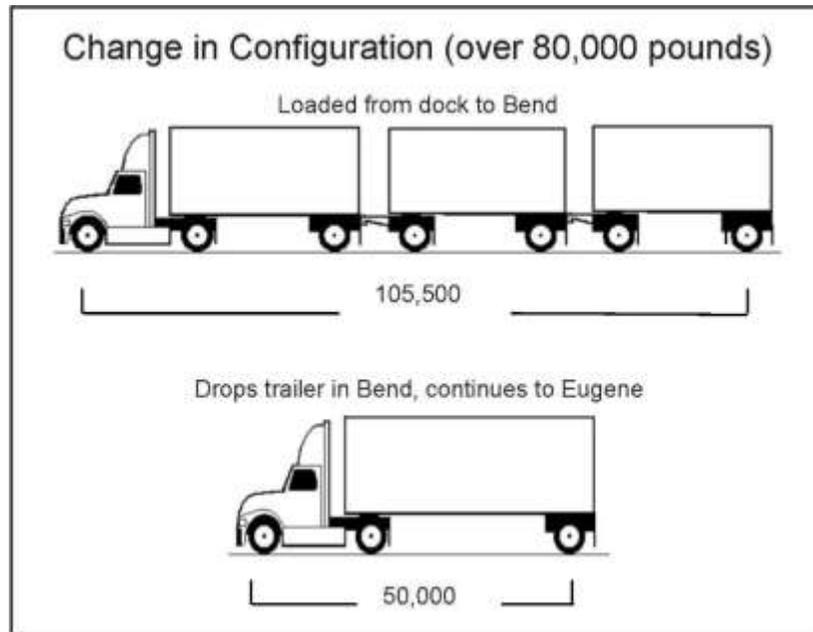
Weight-Mile Tax — Declared Weight

Change in Configuration Over 80,000 Pounds

If a vehicle is operating over 80,000 pounds and changes configuration (drops one or more trailers) resulting in a change in loaded weight to 80,000 pounds or less, reporting shifts from Tax Table B to Tax Table A.

When the configuration changes again by adding a trailer(s) and the loaded weight of the vehicle exceeds 80,000 pounds, the reporting shifts back to the declared weight on Tax Table B.

Empty miles are to be reported at the weight declared for the configuration.



Example:

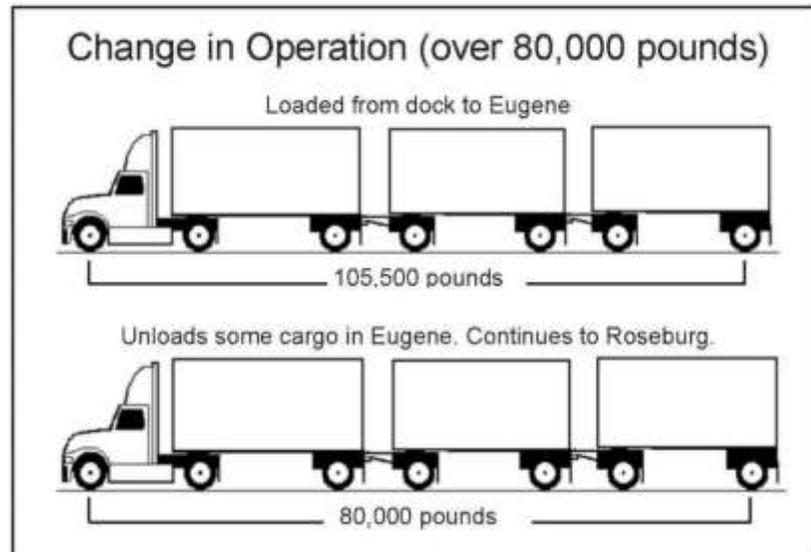
The combined vehicle loaded at the dock and traveled to Bend at the declared weight of 105,500 pounds. It then dropped two trailers (change of configuration) and continued to Eugene at the declared weight for a single trailer at 50,000 pounds.

If the vehicle returns empty to the dock in this configuration, include those miles at the 50,000 pound rate.

Weight-Mile Tax — Declared Weight

Change in Operation Over 80,000 Pounds

A change in operation from a loaded weight over 80,000 pounds to a loaded weight of 80,000 pounds or less will shift reporting from [Tax Table B](#) rates to [TaxTable A](#) rates.



Example:

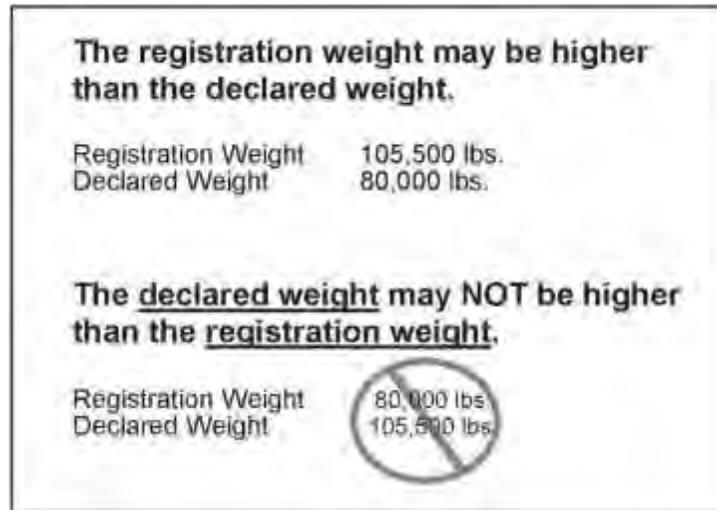
The vehicle arrives at the first stop in Eugene and some part of the cargo is unloaded (change in operation) bringing the loaded weight to 80,000 pounds or less.

The vehicle continues on the second leg of the trip to Roseburg to unload the remaining cargo. The declared weight for this second leg is 80,000 pounds (actual weight 78,000 pounds). The miles operated for this leg of the trip would be paid at the [TaxTable A](#), 80,000-pound rate.

Continue reporting at the Tax Table A, 80,000-pound rate until either a change of configuration occurs or a new load is acquired that causes the combined weight to exceed 80,000 pounds. Then report at the [TaxTable B](#) weight declaration.

Weight-Mile Tax — Declared Weight

Registration Weight Rule / Declared Weight



Registration Weight Declared Tax Weight Review

The registration weight is the highest weight a vehicle will operate during the registration reporting period, January 1 through December 31. The registration weight for a vehicle may be the same or higher than the declared weight depending on the type of operations conducted during the year.

The declared weight is the highest weight a vehicle or configuration will operate during the tax reporting period, either monthly or quarterly. The declared weight may be the same as the registration weight, but it may not be higher. **Exception:** Tow trucks and mobile home toters may operate with declared weights higher than registration weights.

If you operate in excess of either your registration weight or declared weight, you must:

- Contact CCD to increase these weights.
- Change registration or declared tax weights in advance of operations by contacting CCD.

Amending a Declared Tax Weight

If you wish to report a vehicle at something other than its currently declared weight, you must amend the declared weight prior to the operations.

You may amend a declared weight by:

- Informing ODOT/CCD Registration in Salem at 503-378-6699.
- Using Oregon Trucking Online if you have a CCD account.
- Visiting an ODOT Registration office or Driver and Motor Vehicles office.

You **may not** change declared weights on a tax report.

Weight-Mile Tax — Declared Weight

Adding Equipment

Equipment may be added to your account by:

- Using [Oregon Trucking Online](#) once you have gotten a PIN.
- Completing an [Oregon Weight-Mile Tax Enrollment Application](#) (form 735-9076).

Mail the application with payment to:
3930 Fairview Industrial Drive SE
Salem, Oregon 97302-1166

Discontinuing Equipment

You cannot transfer an OR DOT plate from one vehicle to another. If you sell a vehicle, permanently lease a vehicle to another carrier or put a vehicle out of service you must:

- Notify the Commerce and Compliance Division immediately.
- Cancel vehicle tax enrollment or return temporary pass.

If you are Oregon-based and have a combined tax and registration plate, you must:

- Send written notification to CCD to discontinue the tax liability portion of the combination plate.
- Be responsible for the tax and continue filing tax reports, even if no tax is due, until written notification is received by CCD.

Failure to file reports is cause for suspension of your account. ODOT will hold you liable for all unpaid taxes, penalties and interest at the time of audit.

Lost Plates or Broken Leases

If your OR DOT plate becomes lost or stolen, contact CCD immediately. You can request a new plate. There is a fee for replacement credentials.

If you break a lease and cannot return the plate, contact CCD immediately. The tax liability ends upon written notification of a broken lease.

You may get or cancel tax liability for your vehicle(s) at [Oregon Trucking Online](#) if you have a motor carrier account and PIN.

Weight-Mile Tax — Recordkeeping Requirements

**OAR
740-055-0120**

[Oregon Administrative Rule 740-055-0120](#)

- 1) Requires all carriers to maintain records of their motor vehicle operations and make reports on forms approved by the Department.
 - Records must be kept at the main office or place of business for a minimum of three (3) years.
 - Retention periods may be longer when the records are also used for registration (IRP) or fuel tax (IFTA) purposes.
- 2) Requires records contain the following information for each vehicle:
 - a) Origin and destination points.
 - b) Oregon entry and exit points.
 - c) Actual Oregon miles for each trip.
 - d) Pickup and delivery points in Oregon for each trip.
 - e) Routes of travel for each trip.
 - f) Dates of each trip.
 - g) Daily beginning and ending odometer readings, or other mileage-recording device readings for each vehicle.
 - h) Load tickets or bills of lading for each shipment transported.
 - i) Identification of any exempt miles claimed, which shall include beginning and ending odometer or other mileage recording device readings for the exempt portion of each trip. If repeated trips are made to and from the same locations, a one-time recording of odometer or other mileage recording device reading for the exempt portion of those trips may be applied to the total number of trips.
 - j) Carriers operating motor vehicles that are issued or required to get an annual variance permit under ORS 818.200(1) to (c) with a combined weight of more than 80,000 pounds shall also provide for each reporting period:
 - Number of axles in the vehicle configuration; and
 - A record of changes of operation. A change of operation occurs when the vehicle configuration remains the same but the actual weight of the vehicle and load changes from more than 80,000 pounds to 80,000 pounds or under. Empty movements are not changes in operation.
 - k) Carriers operating motor vehicles in multiple configurations shall provide the number of miles operated in each motor vehicle configuration for each trip.
- 3) All registrants that pay registration fees via registration trip permits must retain a copy of each registration trip permit.
- 4) Records generated from on-board recording devices, vehicle tracking systems or other electronic data recording systems may be used in lieu

Weight-Mile Tax — Recordkeeping Requirements

of, or in addition to the records required in this rule provided that the electronic records:

a) Meet all the requirements of sections (1) through (3) of this rule.

AND

b) Are provided in printed format upon request.

Miles on private roads or highways in other states are not taxable. Some operations on Oregon state forest lands or Forest Service roads are exempt.

When the audit section reviews the carrier's account, auditors will make sure the miles that were reported are correct. An auditor may contact the carrier and request information to be sent to CCD or visit the carrier's place of business.

Trip Records

CCD has trip record forms available for carrier's use.

- [Form 735-9002C](#) is for log and dump truck operators.
- [Form 735-9002E](#) is for interstate and intrastate carriers.
- Be sure to label trip records with the account number, name and reporting period.

When operating five or fewer vehicles, it may be to the carrier's advantage to submit vehicle trip records with the tax report.

For more detailed information and updates regarding record keeping please visit our [Recordkeeping web page](#).

Weight-Mile Tax — Fuel Tax Credits

Oregon State Fuel Tax

You may claim a credit if you paid Oregon state fuel tax on fuel purchased for a vehicle subject to weight-mile tax.

- The deduction must be for the reporting period that you purchased the fuel.
- Credits for previous reporting periods may not be granted until time of audit.
- You must attach copies of fuel invoices to the highway-use tax report. [Oregon Administrative Rule 740-055-0110](#) requires the invoice to contain:
 - a) Date and location of the purchase.
 - b) From whom purchased.
 - c) Kind of fuel and number of gallons purchased.
 - d) Enrolled vehicle base plate number or temporary enrollment document number of the vehicle if fuel is delivered directly into such vehicle.
 - e) Amount of fuel tax paid.

Statements / Invoices

Fuel Card statements reflecting purchases from retail stations must clearly separate and identify retail and cardlock purchases. Purchases from retail stations require an invoice for receipt from the original seller to be accepted.

Diesel vehicles usually do not pay Oregon state fuel tax at the pump. If you were charged Oregon fuel tax, a separate entry showing state tax will appear on your receipt.

Invoices must be maintained for a period of three (3) years.

Bulk Fuel

If you buy fuel in bulk, you may only claim credit for fuel pumped into a qualified vehicle during the reporting period.

If you buy fuel in bulk or from a card lock station in addition to the invoice you must record the following information to file with your tax report:

- A daily record indicating the enrolled vehicle base plate number.
- The vehicle number.
- The number of gallons pumped into each motor vehicle.

For more detailed information and updates regarding record keeping please visit our [Recordkeeping web page](#).

Weight-Mile Tax — Recordkeeping Requirements

Weights Above and Below 26,000 Pounds

Motor carriers who have vehicles with declared weights above and below 26,000 pounds may only take a fuel tax credit on the fuel consumed for the miles operated when weighing more than 26,000 pounds.

Fuel tax credits will not be verified until time of audit. Fuel tax credits that are denied at time of audit are subject to interest and penalty charges.

Weight-Mile Tax — Monthly and Quarterly Mileage Tax Reports

Tax Reporting Responsibility

You are responsible for filing tax reports even if you have no operation and no tax due. You must send both the report and payment before CCD will consider a report filed.

Failure to file tax reports is cause for suspension of your account. ODOT will hold you liable for all unpaid taxes, penalties and interest at the time of audit.

Tax forms are available from CCD:

- On CCD's [Forms and Tables](#) web page.
- By calling 503-378-5849 to request report forms by mail.
- By filing tax reports using [Oregon Trucking Online](#) once you have obtained a PIN.

If you operate **only** on temporary passes (no vehicles have permanent tax enrollment) and pay the tax when ODOT issues the pass, you do not need to file tax reports unless there is additional tax due.

If you buy a temporary pass for a vehicle with an OR DOT plate, **do not** deduct the highway-use tax you paid on the temporary pass from your mileage tax report. Instead, list the temporary pass on the vehicle trip record but do not add the mileage in the Oregon taxable miles column on the tax report form.

ODOT does not credit or refund the pass fee paid on a temporary pass.

Late Filing

If you file a report after the due date, you **must** include a late payment charge equal to ten percent of the late tax. The filing date for late charges is the date your report is postmarked.

Note: Most post offices do not process and postmark mail deposited after 5 p.m. until the next day.

Amending Tax Reports

If you need to correct an error on a previous report and additional taxes are due, write the correction on a separate report form and label it "**AMENDED** (month and year)."

- The additional report will be placed on your account immediately without review.
- You will need to pay a ten percent late payment charge on additional taxes not paid on time.
- Your account will be reviewed at time of audit.
- Any additional charges found at that time will be subject to late payment, penalty and interest charges.

Weight-Mile Tax — Monthly and Quarterly Mileage Tax Reports

If you need to correct an error on a previous report and a credit is due to you, write the correction on a separate report form and label it “**AMENDED** (month and year).”

- If the correction results in a change to your account, the transaction will be reviewed prior to adjusting your account.
- After CCD adjusts your account, you will receive a credit statement.
- You can use the credit on a future report or request a refund.

Annual Mileage Tax Reports

Motor carriers may report mileage tax on an annual basis if:

- Your estimated annual tax is \$100 or less.
- And, you have no vehicles that exceed 30,000 pounds.

The annual mileage report and payment must be postmarked by **February 28** to cover the operations for the preceding calendar year. CCD will send you a computer-printed report form the last week of December.

Monthly Mileage Tax Reports

Most motor carriers report mileage tax on a monthly basis. The monthly mileage tax report and payment must be postmarked by the **last day of the month** to cover operations for the preceding calendar month. For example, your May report and payment must be postmarked no later than June 30.

Quarterly Mileage Tax Reports

Motor carriers may request to report mileage tax on a quarterly basis subject to the Department’s approval. To be eligible to file quarterly tax reports the account must have:

- A 12 consecutive month filing history and in that 12 month period not had:
 - A suspension related to reporting or payment of taxes or fees.
 - A revocation of IFTA tax license.
 - More than 25 percent of tax reports filed late.
 - A repayment plan.
 - A delinquency in payment of over-dimensional permit fees or road use assessment fees.
- In the last 36 months, not had an audit that resulted in assessments that exceeded reported fees by 15 percent.

The quarterly mileage report and payment must be postmarked by:

Quarter	Period Covered	Due Dates
1st	January through March	May 31
2nd	April through June	August 31
3rd	July through September	November 30
4th	October through December	February 28

CCD will send a computer-printed report form at the end of each quarter.

Weight-Mile Tax — Monthly and Quarterly Mileage Tax Reports

Type of Operation		Tax Table
80,000 Pounds and Under	26,001 - 80,000 pounds and empty return.	Use Tax Table A .
Annual Extended Weight Permit – Divisible Loads	80,001 - 105,500 pounds and empty return.	Use Tax Table B declaration for that configuration.
	Change in vehicle operation – drop part of a load or drop the whole load and reload and the weight drops to 80,000 pounds or less.	Use Tax Table A at 80,000 pounds.
	Change in vehicle configuration – drop or deck a trailer and the weight drops to 80,000 pounds or less.	Use Tax Table A declaration for that configuration.
Annual Heavy Haul Permit – Non-Divisible Loads	80,001 - 98,000 pounds and empty return.	Use Tax Table B declaration for that configuration.
	Change in vehicle operation - drop the whole load and reload, and the weight drops to 80,000 pounds or less.	Use Tax Table A at 80,000 pounds.
	Change in vehicle configuration - drop or deck a trailer, and weight is 80,000 pounds or less.	Use Tax Table A declaration for that configuration.
Single Trip Permit	More than 98,000 pounds and issued a single-trip permit by CCD Over-Dimensional Permit Unit.	Road Use Assessment Fee paid on the permit.
	Return trip empty with weight of 80,000 pounds or less.	Use Tax Table A at 80,000 pounds
	Return trip weight 80,001 pound or more.	Use Tax Table B declaration for that configuration

Location of Records

- Note the location of the records supporting the report **if** different than the address at the top of the report form.
- Identify any agent or reporting service.
- Be sure to include a telephone number.

Weight-Mile Tax — Monthly and Quarterly Mileage Tax Reports

For more detailed information and updates regarding record keeping please visit our [Recordkeeping web page](#).

Certification Mailing

- 1) An owner, authorized employee or agent with a power of attorney on file must sign the report.
- 2) Make a copy of the report for your records.
- 3) Mail the original with payment to:
Oregon Department of Transportation
Commerce and Compliance Division
3930 Fairview Industrial Drive SE
Salem, Oregon 97302-1166
- 4) OR, file your tax reports online at [Oregon Trucking Online](#).

Weight-Mile Tax — Flat Monthly Tax Reports

Flat Monthly Tax Reports

Motor carriers may request to pay mileage tax on a flat monthly basis if transporting items from one or more of the following groups:

- a) Logs, poles, peeler cores, pilings.
- b) Wood chips, sawdust, bark dust, hog fuel, shavings.
- c) Sand, gravel, rock, dirt, debris, cinders, asphaltic concrete mix, metallic ores and concentrates or raw nonmetallic products, whether crushed or otherwise, moving from mines, pits or quarries.
 - The vehicles must have dump bodies and be associated with a highway or construction project (except in the case of metallic ores and concentrates or raw nonmetallic products).
 - The flat monthly report and payment must be postmarked by the **10th of the month** to cover operations for the preceding calendar month. For example, your May report and payment must be postmarked no later than June 10.
- d) Farm vehicles operating intrastate for-hire with a combined vehicle weight of less than 46,000 pounds as described in [ORS 825.024](#).
 - Flat monthly fees on qualified farm vehicles must be paid in advance on or before the **first of the month**.

All Vehicles Subject to Flat Fee

Flat monthly fees are based on the commodity you haul and the weight of the vehicle. Once you have made an election to pay on a flat-fee basis for a certain commodity, **all** vehicles hauling that commodity are subject to flat fees. You must report flat monthly fees for every vehicle credentialed under your account that hauls the elected, qualifying commodity. This includes leased, rented or replacement vehicles.

Multiple Flat Fee Commodities

Motor carriers may elect the flat-fee basis for more than one commodity group. You must:

- Pay the flat fee for **each** commodity.
- Report at the highest declared weight for the month and use the flat fee table.

If you haul anything other than the commodities eligible for flat fees, you must report and pay mileage tax for those miles in addition to your flat fees. CCD will send mileage tax report forms to you upon request.

Change of Fee Basis (Monthly Mileage OR Flat Fee)

You may only make a change to your account's fee basis once each year. You must remain on that fee basis through the end of that calendar year, unless the change is mandated by CCD. To change your account's fee basis, you:

- Must submit a written [Fee Basis Election Application](#) (form 735-9910). It cannot be retroactive.

Weight-Mile Tax — Flat Monthly Tax Reports

- Cannot use your tax report to change weight declarations, body type or fee basis.
- 1) You will receive written notification from CCD authorizing the change and effective date of the flat fee basis.
 - 2) Mileage tax must be reported and paid up to the date the change to flat fee is authorized. If you change to flat fee at any time other than the first day of the month, the mileage tax is due in addition to the flat fee up to the effective date of the fee change.
 - 3) Flat fees must be paid for the entire month even if the change to monthly or quarterly mileage is approved at any time other than the first day of the month.
 - 4) Once you have been approved for flat fees:
 - If you return to hauling a commodity that qualifies for flat fees during the calendar year, you must notify CCD in advance of operations and return to flat fee reporting.
 - You must continue to file mileage tax reports until approved to return to flat fee only reporting.

Hauling Non- Qualifying Commodities

If you haul both a qualifying and non-qualifying commodity in a given month, you must pay mileage tax in addition to the flat monthly fee.

- 1) Begin reporting on a mileage basis at the point of loading a non-qualifying commodity on the vehicle and continue reporting on a mileage basis until an elected flat fee commodity is loaded.
- 2) This includes all empty miles from the time the non-qualifying load is delivered until an elected flat fee commodity is loaded again.

Flat Fee Record Keeping

Carriers electing to report and pay annual flat fees are still required to maintain daily records in accordance with weight-mile tax record requirement [OAR 740-055-120](#). Use our [Flat Monthly Fee Report](#) (form 735-9189) to change to a flat monthly reporting basis.

You **must** request any changes to the way you report your tax before the beginning of the reporting period. To request a change:

- Call CCD Registration in Salem at 503-378-6699.
- Fax an amendment to 503-378-6880.
- Go to the CCD Jantzen Beach/Portland Bridge Registration office.

Location of Record

- 1) Identify the location of records supporting the report, if different than the address at the top of the report form.
- 2) Identify any agent or reporting service. Be sure to include a telephone number.

Weight-Mile Tax — Flat Monthly Tax Reports

For more detailed information and updates regarding record keeping please visit our [Recordkeeping web page](#).

Certification

An owner, authorized employee or agent with a power of attorney on file must sign the report.

Mailing

- 1) Make a copy of the report for your records.
- 2) Mail the original report form with payment to:
Oregon Department of Transportation
Commerce and Compliance Division
3930 Fairview Industrial Drive SE
Salem, Oregon 97302-1166
- 3) OR, consider filing your tax reports at [Oregon Trucking Online!](#)