

740-055-0010

Payment of Weight-Mile Tax, Reporting Period Variations

(1) All motor carriers must report and pay fees as provided in ORS Chapter 825 for all motor vehicles they operate.

(2) Motor carriers must retain a copy of highway use tax reports and all work papers or reference data used in, or received in, the conduct of their business and affecting the computation of fees. Unless such supporting data and other required accounting records are fully and accurately maintained, the motor carrier may, upon audit, be denied credit for any unsupported items and in addition be subject to other penalties prescribed by ORS Chapter 825.

(3) Information contained in the highway use tax report must be legible and readable. A report is legible when the observer is able to identify enough letters and numerals to positively and quickly determine the reporter's intent. A report is readable when the observer is able to recognize a group of letters or numerals as words or complete numbers.

(4) If a highway use tax report is illegible or unreadable, the Department will mark the report as illegible or unreadable and return the report to the motor carrier. The Department will consider the illegible or unreadable highway use tax report as unfiled.

(5) The date the motor carrier files a legible and readable highway use tax report will determine the report's timeliness.

(6) If a motor carrier fails to file a legible and readable highway use tax report to replace the returned, illegible or unreadable tax report, the motor carrier may be considered delinquent in reporting taxes and subject to the penalties set forth in ORS 825.139, including suspension or cancellation of authority.

(7) Motor carriers desiring to report mileage taxes on other than a calendar-month basis must submit a written request to the Department. The number of reporting periods in any 12-month period must not be less than 12. The application must specifically identify the requested reporting periods. Motor carriers must submit a new request for each calendar year:

(a) Reports will be due on or before the last day of the following reporting period. Taxes and fees incurred in the last half of any reporting period may be reported and paid to the Department on or before the end of the second reporting period following the period in which the taxes or fees were incurred. Reports, taxes, or fees that are not reported in conformance with this paragraph are subject to a 10 percent late payment charge; and

(b) If a motor carrier does not obtain approval for other than calendar month reporting, the Department may impose a 10 percent late payment charge for any operations reported outside of standard calendar month reporting pursuant to ORS 825.490(1). The Department may revoke a motor carrier's authority to report on an other than calendar-month basis for failure to comply with Weight-Mile tax requirements.

Stat. Auth.: ORS 184.616, 184.619, 823.011

Stats. Implemented: ORS 825.137, 825.139, 825.232, 825.490