

OREGON REVISED STATUTE AND ADMINISTRATIVE RULE

ORS 323.225—Transporters' permits and records

(1) Any transporter desiring to possess or acquire untaxed cigarettes for transportation or transport upon the highways, roads or streets of this state shall obtain a permit from the Department of Revenue authorizing such transporter to possess or acquire for transportation or transport the untaxed cigarettes, and shall have the permit in the transporting vehicle during the period of transportation of the cigarettes. The application for the permit shall be in such form and shall contain such information as may be prescribed by the department. The department may issue a permit for a single load or shipment or for a number of loads or shipments to be transported under specified conditions.

(2) Each transporter who shall transport or possess or acquire for the purpose of transporting untaxed cigarettes upon the highways, roads or streets of this state is required to have within the transporting vehicle invoices or bills of lading covering the shipment of cigarettes being transported which shall show the name and address of the consignor or seller, the name and address of the consignee or purchaser and the quantity and brands of cigarettes transported.

[1965 c.525 s.58; 1985 c.78 s.2]

OAR 150-323.225—Permit Required for Transportation of Untaxed Cigarettes Inside Oregon

(1) Transporters, as defined in ORS 323.010 (9), must apply to the department for a permit to transport untaxed cigarettes on Oregon highways, roads or streets. This application must be on the form prescribed by the department and must be submitted to the department no less than one working day before the first transportation of untaxed cigarettes. The application must include: (a) the applicant's name, address and telephone number; (b) the beginning and ending dates of the period to be covered by the permit; (c) the maximum number of loads or shipments the transporter may transport under the permit; (d) the method of transportation; (e) the location of detailed records concerning the transportation of untaxed cigarettes under the permit, including where each shipment of untaxed cigarettes was picked up and delivered; and (f) the name and telephone number of the person the department can contact to examine the records referred to in subparagraph (e).

(2) The department will either approve or deny the application and return it to the applicant before the first shipment is made under the permit. An approved application constitutes a permit. The original or a photocopy of the permit must be carried in the vehicle transporting the untaxed cigarettes. The permit holder must notify the department of any change in the information required on the application before the first transportation of untaxed cigarettes after such information changes. A new permit must be obtained if the name of the permit holder changes.

(3) No transporter may transport untaxed cigarettes in this state without a permit from the department.

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