



## NOTICE

SEPTEMBER 24, 1999

File Code:

Senate Bill 718, enacted by the 1999 legislature and signed by the Governor on July 14, 1999 establishes a provision for Rural Fire Protection Districts organized under the provisions of ORS 478 to receive refunds of use fuel (diesel, propane, compressed natural gas, etc.) taxes paid. The bill contains a retroactive refund provision for use fuel taxes paid and incurred during the 12-month period immediately preceding the effective date of the new law (October 23, 1999). During that period, October 23, 1998 through October 22, 1999, refunds are only available on the tax paid and not any interest or penalties.

Attached is a special refund claim form designed to facilitate the refund process. Please note that the form requires a month by month accounting of fuel used during the refund period.

After October 22, 1999, Rural Fire Protection Districts will not be required to pay the 24 cents per gallon Oregon tax on use fuel. However, Districts are still required to be licensed by ODOT, but only an annual filing will be required. As part of the licensing process, Districts will be issued emblems that entitle the user to purchase fuel ex-tax from sellers of use fuel. Districts that purchase fuel at cardlocks should make sure the Oregon tax is not included in the price of the fuel after October 22, 1999. If the tax is included, a refund claim may be submitted to ODOT but arrangements should be made with the cardlock company to exclude the tax from the cost of the fuel.

### Commonly Asked Questions

1. Do I need to continue filing tax reports? **Yes, you must continue to pay the use fuel tax and file tax reports through October 22, 1999. Please file a short period report and remit your payment for taxes due as soon as possible after the 22<sup>nd</sup>. The refund claim form should be filed either after, or at the same time as the short period report and include all taxes paid up through the 22<sup>nd</sup>. Thereafter, annual reports, even though no tax will be due, must be filed.**
2. Will I receive a refund of gas tax? **No, the relief provided by SB 718 applies only to use fuel (diesel, propane, CNG, etc.) taxes.**
3. Do I need to attach fuel receipts? **Not initially. We will review your claim and any information that is already on file in our office. You may be asked to provide receipts or other documentation at a later date.**

The Fuels Tax Group is available to answer questions and provide assistance. We can be reached by phone at (503) 378-8150, fax at (503) 378-3060 or mail at 550 Capitol St. N.E. Salem, Oregon 97301.