

Guide to fuel tax refunds

Oregon charges heavy trucks a weight-mile tax for road use, rather than a fuel tax. Motor carriers operating trucks with a combined weight over 26,000 pounds can buy fuel in Oregon at many commercial fueling stations without paying a fuel tax if they carry a credential that verifies they're paying the weight-mile tax. They'll need a valid temporary or permanent Oregon Weight Receipt and Tax Identifier, a valid Temporary Pass, or an Oregon Commercial or Oregon Apportioned license plate with a valid sticker. Without such proper credentials, the fuel provider must charge fuel taxes. (Some fueling stations charge the fuel tax anyway because they can't back it out of the purchase.) When carriers who are paying weight-mile taxes

also pay a fuel tax, they can request a refund of the fuel tax when they file their next weight-mile tax report with Oregon DOT Motor Carrier Transportation Division. But a claim for credit cannot be processed unless the claim is supported by proper documentation from the actual seller of the fuel. Claims cannot be based on receipts that don't contain the required information, which is common with receipts from gas/grocery stores like Safeway and Costco. They also cannot be based on invoices from processing/billing companies like Voyager and SC Fuels when fuel is purchased at retail stations because they are not the actual seller of the fuel. The processing/billing company invoices will be accepted, however, when the billing relates to a "cardlock" station. In that case, the processing/billing company is considered the "seller." Those receipts and invoices still must confirm that tax was paid for fuel purchased for a weight-mile tax-paying vehicle.

Acceptable

Oregon Administrative Rule 740-055-0110 — Fuel Purchase Records and Refunds —

(1) All motor carriers must obtain an invoice covering every purchase of motor vehicle fuel and preserve the same for a period of three years subject to inspection by the Department or its representatives at all reasonable times.

(2) Such invoice must disclose: (a) Date and location of purchase; (b) From whom purchased; (c) Kind of fuel and number of gallons purchased; (d) Oregon Weight Receipt and Tax Identifier number or temporary pass number of the vehicle if fuel is delivered directly into such vehicle; and (e) Amount of fuel tax paid.

(3) Motor carriers purchasing fuel in Oregon may claim a credit for Oregon state fuel tax paid at the pump. Carriers shall deduct the amount of fuel tax paid from the highway use tax due on the highway use tax report for the period in which the fuel was purchased. Motor carriers taking a deduction on the highway use tax report for fuel tax paid shall attach a copy of all fuel invoices for which credit is claimed. Carriers who purchase fuel in bulk shall attach to the highway use tax report for the period in which the fuel was dispensed into a motor vehicle copies of invoices from fuel suppliers indicating Oregon state fuel tax paid and fueling records showing fuel dispensed for each motor vehicle.

(4) Motor carriers may submit a written request for refund of Oregon state fuel tax paid up to three years after purchase. A written request for refund may be granted for any Oregon fuel tax paid but not deducted from the highway use tax report for the period in which the fuel was purchased. Motor carriers requesting refund must attach copies of all invoices. No such refund will be issued until an audit has been performed.

EXCEPTION TO 740-055-0110(2): Invoices may disclose the Oregon Commercial or Oregon Apportioned license plate number instead of the Weight Receipt and Tax Identifier number or Temporary Pass number.

Unacceptable

Claims for fuel tax credits will be rejected if they are not supported by invoices from the actual seller of the fuel that contain the date and location of the purchase, the fuel supplier, the kind of fuel and gallons purchased, the Oregon weight-mile tax credential number assigned to the vehicle — Oregon Commercial or Apportioned license plate number, Oregon Weight Receipt and Tax Identifier number, or Temporary Pass number — and the amount of Oregon fuel tax paid.

Tax credit claims are rejected, for example, if they're based on a receipt from a gas/grocery store like Safeway that sells fuel even though they always charge fuel tax at the pump. Claims are also rejected if they're based on an invoice from a processing/billing company like Voyager or SC Fuels, unless the billing relates to a cardlock station, for the reasons described above. Claims always require documentation verifying that tax was paid for fuel sold to a weight-mile tax-paying truck.

ORS 319.671 and OAR 735-176-000 requires the seller of fuel to provide a copy of the invoice for every sale to the user upon request. The invoice shall show all information that is required by ODOT for the verification of fuel tax credits. These invoices can be handwritten if necessary but additional information cannot be added manually to printed receipts. If a handwritten receipt is generated, it must be a completely separate document and contain all required information.

