

House Bill 3167

Sponsored by Representative NELSON (at the request of Mike Morris)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Allows person to claim refund on tax for motor vehicle fuel in vehicle equipped with power take-off unit without having to use metering device.

A BILL FOR AN ACT

1
2 Relating to motor vehicle fuel tax; amending ORS 319.280.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1.** ORS 319.280 is amended to read:

5 319.280. (1) Any person who has paid any tax on motor vehicle fuel levied or directed to be paid
6 by ORS 319.010 to 319.430 either directly by the collection of the tax by the vendor from the con-
7 sumer, or indirectly by adding the amount of the tax to the price of the fuel and paid by the con-
8 sumer, shall be reimbursed and repaid the amount of such tax paid, except as provided in ORS
9 319.290 to 319.330, if such person has:

10 (a) Purchased and used such fuel for the purpose of operating or propelling a stationary gas
11 engine, a tractor or a motor boat, if the motor boat is used for commercial purposes at any time
12 during the period for which the refund is claimed;

13 (b) Purchased and used such fuel for cleaning or dyeing or other commercial use, except when
14 used in motor vehicles operated upon any highway;

15 (c) Purchased and exported such fuel from this state, in containers other than fuel supply tanks
16 of motor vehicles, provided that the person:

17 (A) Exports the motor vehicle fuel from this state to another state, territory or country, not
18 including a federally recognized Indian reservation located wholly or partially within the borders
19 of this state, where the motor vehicle fuel is unloaded; and

20 (B) Has a valid motor vehicle fuel dealer's license or its equivalent issued by the state, territory
21 or country to which the fuel is exported and where it is unloaded;

22 (d) Purchased and exported such fuel in the fuel supply tank of a motor vehicle and has used
23 such fuel to operate the vehicle upon the highways of another state, if the user has paid to the other
24 state a similar motor vehicle fuel tax on the same fuel, or has paid any other highway use tax the
25 rate for which is increased because such fuel was not purchased in, and the tax thereon paid, to
26 such state; or

27 (e) Purchased and used such fuel for small engines that are not used to propel motor vehicles
28 on highways, including but not limited to those that power lawn mowers, leaf blowers, chain saws
29 and similar implements.

30 (2) When a motor vehicle with auxiliary equipment uses fuel and there is no auxiliary motor for
31 such equipment or separate tank for such a motor, a refund may be claimed and allowed as provided

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted.
New sections are in **boldfaced** type.

1 by subsection (4) of this section, except as otherwise provided by this subsection, without the ne-
 2 cessity of furnishing proof of the amount of fuel used in the operation of the auxiliary equipment.
 3 The person claiming the refund may present to the Department of Transportation a statement of the
 4 claim and be allowed a refund as follows:

5 (a) For fuel used in pumping aircraft fuel, motor vehicle fuel, fuel or heating oils or other pe-
 6 troleum products by a power take-off unit on a delivery truck, refund shall be allowed claimant for
 7 tax paid on fuel purchased at the rate of three-fourths of one gallon for each 1,000 gallons of pe-
 8 troleum products delivered.

9 (b) For fuel used in operating a power take-off unit on a cement mixer truck or on a garbage
 10 truck, claimant shall be allowed a refund of 25 percent of the tax paid on all fuel used in such a
 11 truck.

12 (3) When a person purchases and uses motor vehicle fuel in a vehicle equipped with a power
 13 take-off unit, a refund may be claimed for fuel used to operate the power take-off unit. *[provided the*
 14 *vehicle is equipped with a metering device approved by the department and designed to operate only*
 15 *while the vehicle is stationary and the parking brake is engaged; the quantity of fuel measured by the*
 16 *metering device shall be presumed to be the quantity of fuel consumed by the operation of the power*
 17 *take-off unit.]*

18 (4) Before any such refund may be granted, the person claiming such refund must present to the
 19 department a statement, accompanied by the original invoices, or reasonable facsimiles approved by
 20 the department, showing such purchases; provided that in lieu of original invoices or facsimiles, re-
 21 funds submitted under subsection (1)(d) of this section shall be accompanied by information showing
 22 source of the fuel used and evidence of payment of tax to the state in which the fuel was used. The
 23 statement shall be made over the signature of the claimant, and shall state the total amount of such
 24 fuel for which the claimant is entitled to be reimbursed under subsection (1) of this section. The
 25 department upon the presentation of the statement and invoices or facsimiles, or other required
 26 documents, shall cause to be repaid to the claimant from the taxes collected on motor vehicle fuel
 27 such taxes so paid by the claimant.

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