

Senate Bill 593

Sponsored by COMMITTEE ON BUSINESS, TRANSPORTATION AND WORKFORCE DEVELOPMENT (at the request of Oregon State Ambulance Association)

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 providing ambulance services to claim refund of motor vehicle fuel tax.

A BILL FOR AN ACT

Relating to motor vehicle fuel taxes; creating new provisions; and amending ORS 319.320.

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

SECTION 1. ORS 319.320 is amended to read:

319.320. (1) Upon compliance with subsection (2) or (3) of this section the Department of Transportation shall refund, in the manner provided in subsection (2) or (3) of this section, the tax on motor vehicle fuel that is used in the operation of a motor vehicle:

(a) By any person on any road, thoroughfare or property in private ownership.

(b) By any person on any road, thoroughfare or property, other than a state highway, county road or city street, for the removal of forest products, as defined in ORS 321.005, or the products of such forest products converted to a form other than logs at or near the harvesting site, or for the construction or maintenance of the road, thoroughfare or property, pursuant to a written agreement or permit authorizing the use, construction or maintenance of the road, thoroughfare or property, with or by:

(A) An agency of the United States;

(B) The State Board of Forestry;

(C) The State Forester; or

(D) A licensee of an agency named in subparagraph (A), (B) or (C) of this paragraph.

(c) By an agency of the United States or of this state or of any county, city or port of this state on any road, thoroughfare or property, other than a state highway, county road or city street.

(d) By any person on any county road for the removal of forest products, as defined in ORS 321.005, or the products of such forest products converted to a form other than logs at or near the harvesting site, if:

(A) The use of the county road is pursuant to a written agreement entered into with, or to a permit issued by, the State Board of Forestry, the State Forester or an agency of the United States, authorizing such person to use such road and requiring such person to pay for or to perform the construction or maintenance of the county road;

(B) The board, officer or agency that entered into the agreement or granted the permit, by contract with the county court or board of county commissioners, has assumed the responsibility for the construction or maintenance of such county road; and

(C) Copies of the agreements or permits required by subparagraphs (A) and (B) of this paragraph

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 are filed with the department.

2 (e) **By any person operating an ambulance on any road or highway while providing am-**
3 **bulance services as part of a county ambulance service plan as described in ORS 682.062. For**
4 **the purposes of this paragraph:**

5 (A) **“Ambulance” has the meaning given that term in ORS 801.115.**

6 (B) **“Ambulance service” has the meaning given that term in ORS 682.025.**

7 (2) Except for a farmer subject to subsection (3) of this section, the person or agency, as the
8 case may be, who has paid any tax on such motor vehicle fuels levied or directed to be paid, as
9 provided by ORS 319.010 to 319.430, is entitled to claim a refund of the tax so paid on such fuels
10 or for the proportionate part of tax paid on fuels used in the operation of such vehicles, when part
11 of the operations are over such roads, thoroughfares or property. The proportionate part shall be
12 based upon the number of miles traveled by any such vehicle over such roads, thoroughfares or
13 property as compared to the total number of miles traveled by such vehicle. To be eligible to claim
14 such refund the person or agency, as the case may be, shall first establish and maintain a complete
15 record of the operations, miles traveled, gallons of fuel used and other information, in such form and
16 in such detail as the department may prescribe and require, the source of supply of all fuels pur-
17 chased or used, and the particular vehicles or equipment in which used. Whenever any such claim
18 is received and approved by the department, it shall cause the refund of tax to be paid to the
19 claimant in like manner as provided for paying of other refund claims.

20 (3) A farmer who has paid any tax on motor vehicle fuels levied or directed to be paid, as pro-
21 vided in ORS 319.010 to 319.430, is entitled to claim a refund of the tax paid on such fuels used in
22 farming operations in the operation of any motor vehicle on any road, thoroughfare or property in
23 private ownership. To be eligible to claim such refund a farmer shall maintain in such form and in
24 such detail as the department may prescribe and require, a record, supported by purchase invoices,
25 of all such motor vehicle fuel purchased (including fuel purchased to operate any motor vehicle on
26 the highway) and, for each and every motor vehicle operated on the highway, a record of all fuel
27 used and of all miles traveled on the highway. Whenever any such claim is received and approved
28 by the department, it shall cause the refund of tax to be paid to the claimant in like manner as
29 provided for paying of other refund claims.

30 (4) As used in subsections (2) and (3) of this section, “farmer” includes any person who manages
31 or conducts a farm for the production of livestock or crops but does not include a person who
32 manages or conducts a farm for the production of forest products, as defined in ORS 321.005, or the
33 products of such forest products converted to a form other than logs at or near the harvesting site,
34 or of forest trees unless the production of such forest products or forest trees is only incidental to
35 the primary purpose of the farming operation.

36 **SECTION 2. The amendments to ORS 319.320 by section 1 of this 2007 Act apply to taxes**
37 **that become due on or after the effective date of this 2007 Act.**

38