

Requested by JOINT COMMITTEE ON WAYS AND MEANS

**PROPOSED AMENDMENTS TO
A-ENGROSSED HOUSE BILL 3055**

1 On page 1 of the printed A-engrossed bill, line 3, delete “319.020,
2 319.330” and insert “319.240”.

3 In line 10, delete “and section 7, chapter 700,”.

4 In line 11, delete “Oregon Laws 2015”.

5 In line 12, delete “and sections 6”.

6 In line 13, delete “and 8, chapter 700, Oregon Laws 2015,”.

7 Delete lines 14 and 15 and insert “and prescribing an effective date.”.

8 On page 21, delete lines 16 through 45 and delete pages 22 and 23.

9 On page 24, delete lines 1 through 15 and insert:

10 “**NOTE:** Sections 36 to 41 were deleted by amendment. Subsequent
11 sections were not renumbered.”.

12 On page 62, line 25, delete “165” and insert “169”.

13 In line 27, delete “165” and insert “169”.

14 In line 29, delete “165” and insert “169”.

15 On page 68, line 39, delete “19” and insert “147”.

16 On page 85, after line 11, insert:
17

18 **“PURCHASES OF MOTOR VEHICLE FUEL BY INDIAN TRIBES**
19

20 **“SECTION 164. Section 165 of this 2021 Act is added to and made a**
21 **part of ORS 319.010 to 319.430.**

1 **“SECTION 165. (1) As used in this section:**

2 **“(a) ‘Indian tribe’ means a federally recognized Indian tribe in**
3 **Oregon.**

4 **“(b) ‘Tribal entity’ means an entity wholly owned by an Indian**
5 **tribe.**

6 **“(c) ‘Tribal member entity’ means an entity wholly owned and op-**
7 **erated by an enrolled member of an Indian tribe.**

8 **“(2) The first sale, use or distribution of motor vehicle fuel in this**
9 **state is exempt from the license tax imposed under ORS 319.020 (1)(b)**
10 **if:**

11 **“(a) The motor vehicle fuel is purchased by an Indian tribe, tribal**
12 **entity or tribal member entity directly or from a dealer that purchased**
13 **the motor vehicle fuel in a transaction that would otherwise be subject**
14 **to the tax; and**

15 **“(b) The motor vehicle fuel is delivered to a service station that is**
16 **owned by an Indian tribe, tribal entity or tribal member entity and**
17 **operated on the respective Indian tribe’s reservation or trust land.**

18 **“(3) In order to be eligible for the exemption under subsection (2)**
19 **of this section, the Indian tribe must:**

20 **“(a) Impose a tax on the distribution of the motor vehicle fuel at**
21 **the same rate as the license tax imposed under ORS 319.020 (1)(b);**

22 **“(b) Expend the revenue from the tax imposed pursuant to para-**
23 **graph (a) of this subsection solely for uses that are consistent with the**
24 **requirements of Article IX, section 3a, of the Oregon Constitution; and**

25 **“(c) Certify annually to the Department of Transportation that the**
26 **Indian tribe is in compliance with this subsection.**

27 **“(4) A dealer described in subsection (2)(a) of this section shall re-**
28 **port to the department such sales of motor vehicle fuel to Indian**
29 **tribes, tribal entities and tribal member entities.**

30 **“(5) The department shall adopt rules prescribing the processes,**

1 **forms and information that the forms must include for the certifica-**
2 **tion required under subsection (3)(c) of this section and the reports**
3 **required under subsection (4) of this section.**

4 **“SECTION 166. Section 165 of this 2021 Act applies to purchases of**
5 **motor vehicle fuel made on or after January 1, 2022.**

6 **“SECTION 167. ORS 319.240 is amended to read:**

7 **“319.240. (1)(a) The license tax imposed [by] under ORS 319.020 may not**
8 **be imposed on motor vehicle fuel that is exported from this state to an-**
9 **other state, territory or country where the motor vehicle fuel is un-**
10 **loaded by a dealer[:] who has a valid motor vehicle fuel dealer’s license**
11 **or its equivalent issued by the state, territory or country to which the**
12 **fuel is exported and where it is unloaded.**

13 **“(b) Except as provided in section 165 of this 2021 Act, paragraph (a)**
14 **of this subsection does not apply to motor vehicle fuel that is exported**
15 **from this state to a federally recognized Indian reservation located**
16 **wholly or partially within the borders of this state.**

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

20 *“[(b) Who has a valid motor vehicle fuel dealer’s license or its equivalent*
21 *issued by the state, territory or country to which the fuel is exported and where*
22 *it is unloaded.]*

23 **“(2) In support of any exemption from license taxes claimed under this**
24 **section other than in the case of stock transfers or deliveries in equipment,**
25 **every dealer must execute and file with the Department of Transportation**
26 **an export certificate in such form as shall be prescribed, prepared and fur-**
27 **nished by the department, containing a statement, made by some person**
28 **having actual knowledge of the fact of such exportation, that the motor ve-**
29 **hicle fuel has been exported from the State of Oregon, and giving such de-**
30 **tails with reference to such shipment as the department may require. All**

1 export certificates in support of shipments to other states, territories or
2 countries must be completed and on file in the principal office of the dealer
3 in this state within three months after the close of the calendar month in
4 which the shipments to which they relate are made, unless the state, terri-
5 tory or country of destination would not be prejudiced with respect to its
6 collection of taxes thereon if the certificate is not filed within such time.
7 The department may demand of any dealer such additional data as is deemed
8 necessary in support of any such certificate, and failure to supply such data
9 will constitute a waiver of all right to exemption claimed by virtue of such
10 certificate. The department may, in a case where it believes no useful pur-
11 pose would be served by filing of an export certificate, waive the certificate.

12 “(3) Any motor vehicle fuel carried from this state in the fuel tank of a
13 motor vehicle shall not be considered as exported from this state, except that
14 a refund of the tax may be paid on such fuel as provided in ORS 319.280
15 (1)(d).

16 “(4) No person shall, through false statement, trick or device, or other-
17 wise, obtain motor vehicle fuel for export upon which the Oregon tax has
18 not been paid and fail to export the same, or any portion thereof, or cause
19 the motor vehicle fuel or any portion thereof not to be exported, or shall
20 divert the motor vehicle fuel or any portion thereof, or shall cause it to be
21 diverted from interstate or foreign transit begun in this state, or shall un-
22 lawfully return the motor vehicle fuel or any portion thereof to be used or
23 sold in this state and fail to notify the department and the dealer from whom
24 the motor vehicle fuel was originally purchased of the person’s act.

25 “(5) No dealer or other person shall conspire with any person to withhold
26 from export, or divert from interstate or foreign transit begun in this state,
27 or to return motor vehicle fuel to this state for sale or use so as to avoid
28 any of the taxes imposed [by] **under** ORS 319.010 to 319.430.”

29 In line 15, delete “164” and insert “168”.

30 In line 21, delete “165” and insert “169”.

1 In line 36, delete “166” and insert “170”.

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