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#### NO NEW ROAD TAX!!

ALL fuel taxes should be collected at the rack, like EVERY other state in the country. Allowing fuel to leave the terminal untaxed is ridiculous.

Allowing bulk diesel fuel to be delivered exempt the tax, and then expecting the end user to remit, based on their own taxable use (and honesty) is most likely costing this state millions of dollars. Not to mention the reporting nightmare it causes for marketers and end users, or the labor expense the state (ODOT) incurs to manage and audit these returns.

Every other state collects tax at the rack and requires marketers or end users to submit a claim for refund if the fuel was used in a nontaxable manner.

Why is diesel fuel treated differently in this state?

A marketer tax return shouldn't be over 30k lines of data that takes several hours to upload and submit online.

Why require EVERY SINGLE transaction be reported, rather than just those gallons that are subject to an exemption?

The expense involved with the way this state handles its use fuel tax must be astronomical, not only to the state, but to everyone in the fuel industry as well.