

MILEAGE TAX RATES

INSTRUCTIONS FOR TABLE "A":

1. Use these rates only when operating at declared weight(s) of 80,000 pounds or less. Use Table "B" rates for operations over 80,000 pounds.
2. To compute the tax, select the weight group that includes the declared weight of your vehicle. Multiply your Oregon taxable miles times the rate listed for the weight group to calculate the amount of tax due. Taxable miles in Oregon includes all miles driven in Oregon on roads accessible to the public. If returning empty, use the same declared weight and rate as when loaded.

You may claim a credit if you paid Oregon state fuel tax on fuel for a vehicle subject to weight-mile tax. The deduction must be for the reporting period that you used the fuel. Credits for previous reporting periods will not be granted until time of audit. You must attach copies of fuel invoices to the highway-use tax report.

See *Oregon Monthly/Quarterly Mileage Tax Reports* instructions (form 9915) available on ODOT's Web site for information required to be included on fuel receipts, for claiming fuel tax credit on bulk fuel purchases, other record keeping requirements, and tax reporting information.

<https://www.oregon.gov/ODOT/MCT/Pages/FormsandTables.aspx>

TABLE "A" FOR ALL TYPES OF FUEL (OVER 26,000 LBS)

COLUMN A WEIGHT GROUP	COLUMN B MILLS (1/10 OF 1 CENT) PER MILE	COLUMN C DOLLARS PER MILE* DECIMAL FRACTION	COLUMN A WEIGHT GROUP	COLUMN B MILLS (1/10 OF 1 CENT) PER MILE	COLUMN C DOLLARS PER MILE * DECIMAL FRACTION
26,001 - 28,000	76.4	.0764	52,001 - 54,000	127.7	.1277
28,001 - 30,000	80.9	.0809	54,001 - 56,000	132.5	.1325
30,001 - 32,000	84.6	.0846	56,001 - 58,000	138.0	.1380
32,001 - 34,000	88.4	.0884	58,001 - 60,000	144.3	.1443
			60,001 - 62,000	151.7	.1517
34,001 - 36,000	91.8	.0918			
36,001 - 38,000	96.6	.0966	62,001 - 64,000	160.1	.1601
38,001 - 40,000	100.2	.1002	64,001 - 66,000	169.3	.1693
40,001 - 42,000	103.8	.1038	66,001 - 68,000	181.3	.1813
			68,001 - 70,000	194.1	.1941
42,001 - 44,000	107.7	.1077	70,001 - 72,000	206.9	.2069
44,001 - 46,000	111.3	.1113			
46,001 - 48,000	114.9	.1149	72,001 - 74,000	218.7	.2187
48,001 - 50,000	118.7	.1187	74,001 - 76,000	230.0	.2300
50,001 - 52,000	123.1	.1231	76,001 - 78,000	241.1	.2411
			78,001 - 80,000	251.2	.2512
			80,001 AND OVER	USE TABLE B	

*NOTE - Column C converts mills per mile to dollars per mile by moving the decimal point three places to the left. Multiply the decimal fraction by the Oregon Taxable Miles for the amount of tax due for each weight.

EXAMPLES:	COLUMN A	COLUMN B	COLUMN C	
	32,000	84.6	.0846	1000 Miles X .0846 = \$ 84.60
	80,000	251.2	.2512	100 Miles X .2512 = \$ 25.12

SEE TABLE "B" RATES FOR VEHICLES OVER 80,000 POUNDS.

MILEAGE TAX RATES

INSTRUCTIONS FOR TABLE "B":

1. Use these rates only when operating at declared weight(s) over 80,000 pounds. Empty returns are paid at the same declared weights as when loaded. Raising a lift axle is not a change in configuration and does not constitute a change in rate. These rates apply to motor vehicles that are issued or required to obtain an annual highway over-dimension permit to operate with a combined weight of 80,001 pounds or more (extended weight or heavy haul).
2. Your weight should be declared at the highest weight you intend to operate. You must pay the tax for all miles over 80,000 pounds at the tax rate for this weight. You may continue to declare and report tax on multiple weights if you use different trailer combinations. If you have a declared weight over 80,000 pounds, you must also have a declared weight at 80,000 pounds. Each trip operated at 80,000 pounds or under is paid at Table "A" rates.
3. To compute the tax, select the weight group that includes the declared weight of your vehicle, then go to the column with the correct number of axles. The rate where the columns intersect is the tax rate in mills (1/10 of 1 cent). Convert the mill rate to dollars per mile (see examples below the chart). Multiply your Oregon taxable miles times the rate to calculate the amount of tax due. Taxable miles in Oregon includes all miles driven in Oregon on roads accessible to the public.
4. Heavy haul operations over 98,000 pounds pay Road Use Assessment Fees (RUA) separately to the ODOT/CCD Over Dimension Permits Unit. These rates do not appear on the Table "B" chart. Contact OD Permits Unit, 503-373-0000 for those RUA rates.

For additional record keeping requirements and tax reporting information, please see *Oregon Monthly/Quarterly Mileage Tax Reports* instructions (form 9915) available on ODOT's Web site:

<https://www.oregon.gov/ODOT/MCT/Pages/FormsandTables.aspx>

TABLE "B" AXLE - WEIGHT MILEAGE TAX RATES

COLUMN A DECLARED COMBINED WEIGHT GROUPS (POUNDS)	5 AXLES		6 AXLES		7 AXLES		8 AXLES		9 AXLES or more	
	COLUMN B	COLUMN C*	COLUMN B	COLUMN C*	COLUMN B	COLUMN C*	COLUMN B	COLUMN C*	COLUMN B	COLUMN C*
	\$ PER MILE DECIMAL MILLS	FRACTION	\$ PER MILE DECIMAL MILLS	FRACTION	\$ PER MILE DECIMAL MILLS	FRACTION	\$ PER MILE DECIMAL MILLS	FRACTION	\$ PER MILE DECIMAL MILLS	FRACTION
80,000 AND UNDER	USE TABLE A		USE TABLE A		USE TABLE A		USE TABLE A		USE TABLE A	
80,001 to 82,000	259.4	.2594	237.3	.2373	221.8	.2218	210.7	.2107	198.7	.1987
82,001 to 84,000	267.8	.2678	241.1	.2411	225.4	.2254	213.4	.2134	201.4	.2014
84,001 to 86,000	275.8	.2758	246.6	.2466	229.1	.2291	216.1	.2161	204.2	.2042
86,001 to 88,000	285.2	.2852	252.0	.2520	232.7	.2327	219.9	.2199	206.9	.2069
88,001 to 90,000	296.2	.2962	258.4	.2584	236.5	.2365	223.5	.2235	210.7	.2107
90,001 to 92,000	309.0	.3090	265.9	.2659	239.9	.2399	227.1	.2271	214.4	.2144
92,001 to 94,000	323.0	.3230	273.1	.2731	243.8	.2438	230.8	.2308	217.2	.2172
94,001 to 96,000	337.7	.3377	281.5	.2815	248.3	.2483	234.6	.2346	220.7	.2207
96,001 to 98,000	353.3	.3533	291.7	.2917	253.9	.2539	238.4	.2384	224.5	.2245
98,001 to 100,000			302.5	.3025	259.4	.2594	242.8	.2428	228.1	.2281
100,001 to 102,000					264.9	.2649	248.3	.2483	231.9	.2319
102,001 to 104,000					270.5	.2705	253.9	.2539	236.5	.2365
104,001 to 105,500					277.7	.2777	259.4	.2594	241.1	.2411

*NOTE - Column C converts mills per mile to dollars per mile by moving the decimal point three places to the left. Multiply the Oregon Taxable Miles by the decimal fraction for the amount of tax due for each weight.

EXAMPLES:

COLUMN A	NO. OF AXLES	COLUMN B	COLUMN C	TAX
96,000	5	337.7	.3377	1000 Miles X .3377 = \$ 337.70 100 Miles X .3377 = \$ 33.77
96,000	6	291.7	.2917	1000 Miles X .2917 = \$ 291.70 100 Miles X .2917 = \$ 29.17

SEE TABLE "A" RATES FOR 80,000 POUNDS AND UNDER.