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MICHAEL KAPLAN
DEPUTY SECRETARY OF STATE



ARCHIVES DIVISION

STEPHANIE CLARK
DIRECTOR

800 SUMMER STREET NE
SALEM, OR 97310
503-373-0701

PERMANENT ADMINISTRATIVE ORDER

MCTD 3-2025

CHAPTER 740
DEPARTMENT OF TRANSPORTATION
COMMERCE AND COMPLIANCE DIVISION

FILED

01/16/2025 11:34 AM
ARCHIVES DIVISION
SECRETARY OF STATE
& LEGISLATIVE COUNSEL

FILING CAPTION: Amendments allowing tax payment on behalf of a carrier when a lease is in effect.

EFFECTIVE DATE: 01/16/2025

AGENCY APPROVED DATE: 01/16/2025

CONTACT: Gian Olsen
541-429-5016
gian.olsen@odot.oregon.gov

455 Airport Road SE Bldg A
Salem, OR 97301

Filed By:
Winnie Dawn
Rules Coordinator

RULES:

740-030-0020, 740-045-0150

AMEND: 740-030-0020

RULE TITLE: Communications, Business Names and Carrier Address

NOTICE FILED DATE: 10/17/2024

RULE SUMMARY: Amended to add the applicable exception to this rule which is outlined in OAR 740-045-0150.

RULE TEXT:

- (1) All carriers must immediately report any change in principal business address, legal status or business name to the Department.
- (2) Except as authorized by the Department under OAR 740-045-0150, all motor carrier operations must be conducted in the name in which the certificate or permit is issued or the duly assumed business name of the carrier, and all carriers are required to use such name in all documents relating to their operations and in all correspondence with the Department's office. This rule does not preclude the use of a separate name for operations conducted as a Division so long as the name in which the certificate or permit or the duly assumed business name is also shown.

STATUTORY/OTHER AUTHORITY: ORS 823.011, 825.232

STATUTES/OTHER IMPLEMENTED: ORS 825.102 - 825.117

AMEND: 740-045-0150

RULE TITLE: Highway Use Taxes, Responsibility During Lease

NOTICE FILED DATE: 10/17/2024

RULE SUMMARY: Amended title to best describe the rule and removing "fee pay" language which is no longer accurate for current business practices.

RULE TEXT:

- (1) The lessee of vehicles being operated under OAR 740-045-0110 to 740-045-0130 is responsible for highway use taxes due for all operations of those vehicles in Oregon during the term of the lease.
- (2) The lessee may be relieved of responsibility for highway use taxes on vehicles with valid enrollment in the weight-mile tax program operating under OAR 740-045-0110 only following written notification to the Department that the lease has been terminated.
- (3) The lessee may enter into an agreement authorizing the owner or lessor to report and pay highway use taxes for vehicles enrolled in the weight-mile tax program in the owner's or lessor's name provided:
 - (a) The agreement is signed by both the lessee and the owner or lessor; and
 - (b) The agreement is filed with and approved by the Department. Such agreements shall not relieve the lessee of its obligation for payment of highway use taxes accruing during the term of the lease and prior to written notification of the termination of the lease.

STATUTORY/OTHER AUTHORITY: ORS 184.619, 823.011, 825.230

STATUTES/OTHER IMPLEMENTED: ORS 825.100, 825.104, 825.210