

**ODOT FUELS TAX GROUP
NOTICE TO USE FUEL SELLERS
GRACE PERIOD FOR EXEMPT SALES DOCUMENTATION**



January 2008

This notice applies to retail sellers of Use Fuel. Oregon law recognizes two classes of Use Fuel Sellers – retail and nonretail. If you are not licensed with the State Fire Marshal as a cardlock, you are a retail seller. There is no change to the documentation requirements for nonretail sellers – nonretail sellers must obtain an exemption certificate from customers who purchase exempt fuel.

Around the first of each year we receive questions regarding the Oregon Weight Receipt and Tax Identifier (Weight Receipt) renewals. Under Oregon law, the Motor Carrier Transportation Division (MCTD) allows a grace period up to March 15 of each year to allow the Weight Receipt to “catch up” to the appropriate vehicle. The Fuels Tax Group will honor this grace period for documentation of exempt sales at retail facilities.

For example, a trucking company may renew its Weight Receipts in December of 2007 for the 2008 calendar year. However, it may take a few weeks to get the new Weight Receipt to the correct truck. **Retail sellers may accept the previous year’s weight receipt to document exempt sales until March 15 of the following year.**

After March 15, the truck may not purchase fuel exempt of the Oregon Use Fuel tax unless it has a valid Weight Receipt for the current year. If the truck has a temporary permit or pass, check that the permit or pass is valid for the date of fuel purchase.

For the past several years, MCTD has allowed a grace period until March 15 of the new year for trucks to carry the renewed Weight Receipt. We expect this practice will continue in the future and will advise you if there are any changes.

Please note that the grace period applies to weight receipts only. Exempt sales made to vehicles with Oregon Use Fuel User emblems must have a valid emblem for the year of sale.

**PLEASE MAKE THIS INFORMATION AVAILABLE TO ALL ATTENDANTS
AT YOUR RETAIL STATIONS.**

If you have any questions, contact: ODOT Fuels Tax Group 550 Capitol St. NE Salem OR 97301-2530
Phone: 503-378-8150 or (888) 753-2525 if outside the Salem area Facsimile: 503-378-3060

Website: www.oregon.gov/ODOT/CS/FTG

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