



# 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 *Instructions for Filing Highway-Use Tax Reports* 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.

[www.odot.state.or.us/trucking/regis/forms.htm](http://www.odot.state.or.us/trucking/regis/forms.htm)

## 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	40.0	.0400	52,001 - 54,000	66.9	.0669
28,001 - 30,000	42.4	.0424	54,001 - 56,000	69.4	.0694
30,001 - 32,000	44.3	.0443	56,001 - 58,000	72.3	.0723
32,001 - 34,000	46.3	.0463	58,001 - 60,000	75.6	.0756
			60,001 - 62,000	79.5	.0795
34,001 - 36,000	48.1	.0481			
36,001 - 38,000	50.6	.0506	62,001 - 64,000	83.9	.0839
38,001 - 40,000	52.5	.0525	64,001 - 66,000	88.7	.0887
40,001 - 42,000	54.4	.0544	66,001 - 68,000	95.0	.0950
			68,001 - 70,000	101.7	.1017
42,001 - 44,000	56.4	.0564	70,001 - 72,000	108.4	.1084
44,001 - 46,000	58.3	.0583			
46,001 - 48,000	60.2	.0602	72,001 - 74,000	114.6	.1146
48,001 - 50,000	62.2	.0622	74,001 - 76,000	120.5	.1205
50,001 - 52,000	64.5	.0645	76,001 - 78,000	126.3	.1263
			78,001 - 80,000	131.6	.1316
			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.

	COLUMN A	COLUMN B	COLUMN C	
EXAMPLES:	32,000	44.3	.0443	1000 Miles X .0443 = \$ 44.30
				100 Miles X .0443 = 4.43
	80,000	131.6	.1316	1000 Miles X .1316 = \$ 131.60
				100 Miles X .1316 = 13.16

**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 assessed fees (RUAF) separately to the ODOT/MCTD Over Dimension Permits Unit. These rates do not appear on the Table "B" chart. Contact OD Permits Unit, 503-373-0000 for those RUAF rates.

For additional record keeping requirements and tax reporting information, please see *Instructions for Filing Highway-Use Tax Reports* available on ODOT's Web site:

[www.odot.state.or.us/trucking/regist/forms.htm](http://www.odot.state.or.us/trucking/regist/forms.htm)

## 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	135.9	.1359	124.3	.1243	116.2	.1162	110.4	.1104	104.1	.1041
82,001 to 84,000	140.3	.1403	126.3	.1263	118.1	.1181	111.8	.1118	105.5	.1055
84,001 to 86,000	144.5	.1445	129.2	.1292	120.0	.1200	113.2	.1132	107.0	.1070
86,001 to 88,000	149.4	.1494	132.0	.1320	121.9	.1219	115.2	.1152	108.4	.1084
88,001 to 90,000	155.2	.1552	135.4	.1354	123.9	.1239	117.1	.1171	110.4	.1104
90,001 to 92,000	161.9	.1619	139.3	.1393	125.7	.1257	119.0	.1190	112.3	.1123
92,001 to 94,000	169.2	.1692	143.1	.1431	127.7	.1277	120.9	.1209	113.8	.1138
94,001 to 96,000	176.9	.1769	147.5	.1475	130.1	.1301	122.9	.1229	115.6	.1156
96,001 to 98,000	185.1	.1851	152.8	.1528	133.0	.1330	124.9	.1249	117.6	.1176
98,001 to 100,000			158.5	.1585	135.9	.1359	127.2	.1272	119.5	.1195
100,001 to 102,000					138.8	.1388	130.1	.1301	121.5	.1215
102,001 to 104,000					141.7	.1417	133.0	.1330	123.9	.1239
104,001 to 105,500					145.5	.1455	135.9	.1359	126.3	.1263

\*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.

	COLUMN A	NO. OF AXLES	COLUMN B	COLUMN C	TAX
EXAMPLES:	96,000	5	176.9	.1769	1000 Miles X .1769 = \$ 176.90 100 Miles X .1769 = 17.69
	96,000	6	147.5	.1475	1000 Miles X .1475 = \$ 147.50 100 Miles X .1475 = 14.75

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