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2015 Oregon Revised Statutes

Volume : 08 - Revenue and Taxation

Chapter 319 - Motor Vehicle and Aircraft Fuel Taxes

Section 319.530 - Imposition of tax; rate.

Universal Citation: [OR Rev Stat § 319.530 \(2015\)](#)

(1) To compensate this state partially for the use of its highways, an excise tax hereby is imposed at the rate of 30 cents per gallon on the use of fuel in a motor vehicle.

(2) Except as otherwise provided in subsections (3) and (4) of this section, 100 cubic feet of fuel used or sold in a gaseous state, measured at 14.73 pounds per square inch of pressure at 60 degrees Fahrenheit, is taxable at the same rate as a gallon of liquid fuel.

(3) One hundred twenty cubic feet of compressed natural gas used or sold in a gaseous state, measured at 14.73 pounds per square inch of pressure at 60 degrees Fahrenheit, is taxable at the same rate as a gallon of liquid fuel.

(4) One and three-tenths liquid gallons of propane at 60 degrees Fahrenheit is taxable at the same rate as a gallon of other liquid fuel.

(5)(a) Except as provided in paragraph (b) of this subsection, the excise tax imposed under subsection (1) of this section does not apply to diesel fuel blended with a minimum of 20 percent biodiesel that is derived from used cooking oil.

(b) The exemption provided under paragraph (a) of this subsection does not apply to fuel:

(A) Used in motor vehicles that have a gross vehicle weight rating of 26,001 pounds or more;

(B) That is not sold in retail operations; or

(C) That is sold in operations involving fleet fueling or bulk sales.

[Amended by 1959 c.188 §2; 1967 c.463 §2; 1981 c.698 §2; 1981 c.703 §2; 1983 c.727 §§2,6; 1985 c.209 §13; 1987 c.899 §§9,11,15; 1989 c.865 §2; 1991 c.497 §§8,9; 1995 c.311 §1; 2009 c.865 §49; 2013 c.648 §1]

Note: The amendments to 319.530 by section 3, chapter 648, Oregon Laws 2013, apply to fuel sold on or after January 1, 2020. See section 4, chapter 648, Oregon Laws 2013. The text that applies to fuel sold on or after January 1, 2020, is set forth for the user's convenience.

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