

HOUSE AMENDMENTS TO A-ENGROSSED HOUSE BILL 3055

By JOINT COMMITTEE ON WAYS AND MEANS

June 23

- 1 On page 1 of the printed A-engrossed bill, line 3, delete “319.020, 319.330” and insert “319.240”.
2 In line 10, delete “and section 7, chapter 700.”.
3 In line 11, delete “Oregon Laws 2015”.
4 In line 12, delete “and sections 6”.
5 In line 13, delete “and 8, chapter 700, Oregon Laws 2015.”.
6 Delete lines 14 and 15 and insert “and prescribing an effective date.”.
7 On page 21, delete lines 16 through 45 and delete pages 22 and 23.
8 On page 24, delete lines 1 through 15 and insert:
9 “**NOTE:** Sections 36 to 41 were deleted by amendment. Subsequent sections were not renum-
10 bered.”.
11 On page 62, line 25, delete “165” and insert “169”.
12 In line 27, delete “165” and insert “169”.
13 In line 29, delete “165” and insert “169”.
14 On page 68, line 39, delete “19” and insert “147”.
15 On page 85, after line 11, insert:

“PURCHASES OF MOTOR VEHICLE FUEL BY INDIAN TRIBES

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19 “**SECTION 164.** Section 165 of this 2021 Act is added to and made a part of ORS 319.010
20 to 319.430.
21 “**SECTION 165.** (1) As used in this section:
22 “(a) ‘Indian tribe’ means a federally recognized Indian tribe in Oregon.
23 “(b) ‘Tribal entity’ means an entity wholly owned by an Indian tribe.
24 “(c) ‘Tribal member entity’ means an entity wholly owned and operated by an enrolled
25 member of an Indian tribe.
26 “(2) The first sale, use or distribution of motor vehicle fuel in this state is exempt from
27 the license tax imposed under ORS 319.020 (1)(b) if:
28 “(a) The motor vehicle fuel is purchased by an Indian tribe, tribal entity or tribal member
29 entity directly or from a dealer that purchased the motor vehicle fuel in a transaction that
30 would otherwise be subject to the tax; and
31 “(b) The motor vehicle fuel is delivered to a service station that is owned by an Indian
32 tribe, tribal entity or tribal member entity and operated on the respective Indian tribe’s
33 reservation or trust land.
34 “(3) In order to be eligible for the exemption under subsection (2) of this section, the
35 Indian tribe must:

1 “(a) Impose a tax on the distribution of the motor vehicle fuel at the same rate as the
2 license tax imposed under ORS 319.020 (1)(b);

3 “(b) Expend the revenue from the tax imposed pursuant to paragraph (a) of this sub-
4 section solely for uses that are consistent with the requirements of Article IX, section 3a,
5 of the Oregon Constitution; and

6 “(c) Certify annually to the Department of Transportation that the Indian tribe is in
7 compliance with this subsection.

8 “(4) A dealer described in subsection (2)(a) of this section shall report to the department
9 such sales of motor vehicle fuel to Indian tribes, tribal entities and tribal member entities.

10 “(5) The department shall adopt rules prescribing the processes, forms and information
11 that the forms must include for the certification required under subsection (3)(c) of this
12 section and the reports required under subsection (4) of this section.

13 “SECTION 166. Section 165 of this 2021 Act applies to purchases of motor vehicle fuel
14 made on or after January 1, 2022.

15 “SECTION 167. ORS 319.240 is amended to read:

16 “319.240. (1)(a) The license tax imposed [by] **under** ORS 319.020 may not be imposed on motor
17 vehicle fuel that is exported **from this state to another state, territory or country where the**
18 **motor vehicle fuel is unloaded** by a dealer[.] **who has a valid motor vehicle fuel dealer’s license**
19 **or its equivalent issued by the state, territory or country to which the fuel is exported and**
20 **where it is unloaded.**

21 “(b) **Except as provided in section 165 of this 2021 Act, paragraph (a) of this subsection**
22 **does not apply to motor vehicle fuel that is exported from this state to a federally recognized**
23 **Indian reservation located wholly or partially within the borders of this state.**

24 “[(a) *From this state to another state, territory or country, not including a federally recognized*
25 *Indian reservation located wholly or partially within the borders of this state, where the motor vehicle*
26 *fuel is unloaded; and]*

27 “[(b) *Who has a valid motor vehicle fuel dealer’s license or its equivalent issued by the state, ter-*
28 *ritory or country to which the fuel is exported and where it is unloaded.*]

29 “(2) In support of any exemption from license taxes claimed under this section other than in the
30 case of stock transfers or deliveries in equipment, every dealer must execute and file with the De-
31 partment of Transportation an export certificate in such form as shall be prescribed, prepared and
32 furnished by the department, containing a statement, made by some person having actual knowledge
33 of the fact of such exportation, that the motor vehicle fuel has been exported from the State of
34 Oregon, and giving such details with reference to such shipment as the department may require.
35 All export certificates in support of shipments to other states, territories or countries must be
36 completed and on file in the principal office of the dealer in this state within three months after the
37 close of the calendar month in which the shipments to which they relate are made, unless the state,
38 territory or country of destination would not be prejudiced with respect to its collection of taxes
39 thereon if the certificate is not filed within such time. The department may demand of any dealer
40 such additional data as is deemed necessary in support of any such certificate, and failure to supply
41 such data will constitute a waiver of all right to exemption claimed by virtue of such certificate.
42 The department may, in a case where it believes no useful purpose would be served by filing of an
43 export certificate, waive the certificate.

44 “(3) Any motor vehicle fuel carried from this state in the fuel tank of a motor vehicle shall not
45 be considered as exported from this state, except that a refund of the tax may be paid on such fuel

1 as provided in ORS 319.280 (1)(d).

2 “(4) No person shall, through false statement, trick or device, or otherwise, obtain motor vehicle
3 fuel for export upon which the Oregon tax has not been paid and fail to export the same, or any
4 portion thereof, or cause the motor vehicle fuel or any portion thereof not to be exported, or shall
5 divert the motor vehicle fuel or any portion thereof, or shall cause it to be diverted from interstate
6 or foreign transit begun in this state, or shall unlawfully return the motor vehicle fuel or any por-
7 tion thereof to be used or sold in this state and fail to notify the department and the dealer from
8 whom the motor vehicle fuel was originally purchased of the person’s act.

9 “(5) No dealer or other person shall conspire with any person to withhold from export, or divert
10 from interstate or foreign transit begun in this state, or to return motor vehicle fuel to this state
11 for sale or use so as to avoid any of the taxes imposed [by] **under** ORS 319.010 to 319.430.”

12 In line 15, delete “164” and insert “168”.

13 In line 21, delete “165” and insert “169”.

14 In line 36, delete “166” and insert “170”.

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