

Senate Bill 945

Sponsored by Senator SMITH DB, Representatives LEVY B, BOICE; Representatives GOODWIN, OSBORNE, WRIGHT

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Imposes tax on use by electric vehicles of highways in Oregon measured by miles traveled between registration dates at rate equivalent to gasoline tax owed by motor vehicle getting 30 miles per gallon.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

Relating to the taxation of electric vehicle use; prescribing an effective date; and providing for revenue raising that requires approval by a three-fifths majority.

Be It Enacted by the People of the State of Oregon:

SECTION 1. (1)(a) **The registered owner of an electric vehicle shall pay a mileage tax for the use of the highways in Oregon.**

(b) **The mileage tax shall begin to accrue from the date on which the registered owner is first required to register the electric vehicle in this state.**

(2) **The amount of the mileage tax shall be computed as follows:**

(a) **The Department of Transportation shall determine the number of miles the electric vehicle has traveled on the highways in Oregon since the previous date on which the registered owner was required to register the electric vehicle in this state, if any.**

(b) **The number of miles determined under paragraph (a) of this subsection shall be divided by 30 miles per gallon.**

(c) **The number of gallons determined under paragraph (b) of this subsection shall be multiplied by the current rate of the license tax imposed under ORS 319.020 (1)(b) to determine the amount of the mileage tax owed.**

(3)(a) **The Department of Transportation shall adopt by rule methods for registered owners to show the miles driven by the electric vehicle:**

(A) **In another state; or**

(B) **Upon any road, thoroughfare or property in this state held in private ownership.**

(b) **Such miles may not be included in the number of miles determined under subsection (2)(a) of this section.**

(4) **When ownership of an electric vehicle is transferred:**

(a) **For purposes of subsection (2)(a) of this section, the transferor shall pay the mileage tax due according to the mileage as of the date on which the title is transferred; and**

(b) **The transferee shall owe the mileage tax beginning from the date on which the electric vehicle is first required to be registered by the transferee in this state.**

(5)(a) **The mileage tax imposed under this section shall be collected by the Department of Transportation at the same time that registration fees for the electric vehicle are col-**

NOTE: Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

1 lected.

2 (b) An electric vehicle may not be registered in this state without payment in full of all
3 outstanding amounts of the mileage tax.

4 (6) Moneys collected from the mileage tax imposed under this section shall be deposited
5 in the State Highway Fund and allocated for distribution as follows:

6 (a) 50 percent to the Department of Transportation.

7 (b) 30 percent to counties for distribution as provided in ORS 366.762.

8 (c) 20 percent to cities for distribution as provided in ORS 366.800.

9 (7)(a) The registered owner of an electric vehicle that has overpaid the mileage tax im-
10 posed under this section may apply to the Department of Transportation for a refund.

11 (b) An application for a refund under this subsection must be submitted to the depart-
12 ment within 15 months after the date on which the mileage tax for which a refund is claimed
13 is paid.

14 (c) The refund application shall be in a form prescribed by the department by rule and
15 must include a signed statement by the applicant indicating the amount of the mileage tax
16 or the number of miles for which the refund is claimed.

17 (d) The department may require the applicant for a refund to furnish any information the
18 department considers necessary for processing the application.

19 (e) A person may not intentionally apply for, receive or attempt to receive a refund under
20 this subsection to which the person is not entitled.

21 (8)(a) Except as provided in paragraph (b) of this subsection, if the registered owner of
22 an electric vehicle is delinquent in paying the mileage tax imposed under this section by the
23 date on which the electric vehicle is required to be registered, a penalty of 10 percent of the
24 amount of the mileage tax due shall be added to the amount due and the total shall imme-
25 diately be due and payable.

26 (b) If the Department of Transportation determines that the delinquency was due to
27 reasonable cause and without any intent to avoid payment, the penalty provided under par-
28 agraph (a) of this subsection may be waived.

29 (c) If the mileage tax is not paid as required, interest shall be charged on the amount
30 of the mileage tax due at the rate of 0.0329 percent per day or fraction of a day until the tax,
31 interest and penalty have been paid in full.

32 (9) In addition to any other civil penalty provided by law, a person who violates any pro-
33 vision of this section commits a Class A violation.

34 SECTION 2. Section 1 of this 2023 Act applies to registration dates for electric motor
35 vehicles occurring on or after the effective date of this 2023 Act.

36 SECTION 3. This 2023 Act takes effect on the 91st day after the date on which the 2023
37 regular session of the Eighty-second Legislative Assembly adjourns sine die.

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