

Senate Bill 1519

Sponsored by Senator BOQUIST (Pre-session filed.)

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**. The statement includes a measure digest written in compliance with applicable readability standards.

Digest: The Act lowers weight-mile taxes. The Act directs ODOT to adopt rules so that ODOT may issue refunds to taxpayers who overpaid weight-mile taxes in recent years. The Act limits ODOT spending on certain things. Becomes law 91 days from sine die. (Flesch Readability Score: 67.2).

Decreases weight-mile taxes.

Directs the Department of Transportation to adopt rules specifying the manner of calculating, applying and issuing refunds to taxpayers who overpaid weight-mile taxes.

Limits certain expenditures by the department.

Takes effect on the 91st day following adjournment sine die.

A BILL FOR AN ACT

Relating to transportation; creating new provisions; amending ORS 825.476; and prescribing an effective date.

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

SECTION 1. ORS 825.476 is amended to read:

825.476.

MILEAGE TAX RATE TABLE "A"

Declared Combined Weight Groups (Pounds)	Fee Rates Per Mile (Mills)
26,001 to 28,000	[76.4] 92.6
28,001 to 30,000	[80.9] 94.1
30,001 to 32,000	[84.6] 95.6
32,001 to 34,000	[88.4] 97.1
34,001 to 36,000	[91.8] 98.7
36,001 to 38,000	[96.6] 100.3
38,001 to 40,000	[100.2] 101.9
40,001 to 42,000	[103.8] 103.5
42,001 to 44,000	[107.7] 105.2
44,001 to 46,000	[111.3] 106.9
46,001 to 48,000	[114.9] 108.9
48,001 to 50,000	[118.7] 110.3
50,001 to 52,000	[123.1] 112.1
52,001 to 54,000	[127.7] 113.9
54,001 to 56,000	[132.5] 115.7

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	56,001 to 58,000	[138.0] 117.6
2	58,001 to 60,000	[144.3] 119.3
3	60,001 to 62,000	[151.7] 121.4
4	62,001 to 64,000	[160.1] 123.3
5	64,001 to 66,000	[169.3] 125.3
6	66,001 to 68,000	[181.3] 127.3
7	68,001 to 70,000	[194.1] 129.3
8	70,001 to 72,000	[206.9] 131.4
9	72,001 to 74,000	[218.7] 133.5
10	74,001 to 76,000	[230.0] 135.6
11	76,001 to 78,000	[241.1] 137.8
12	78,001 to 80,000	[251.2] 140.0

13 [_____]

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AXLE-WEIGHT MILEAGE

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TAX RATE TABLE "B"

17

Declared Combined Number of Axles

18

Weight Groups 5 6 7 8 9 or

19

(Pounds) (Mills) more

20

80,001 to 82,000 259.4 237.3 221.8 210.7 198.7

21

82,001 to 84,000 267.8 241.1 225.4 213.4 201.4

22

84,001 to 86,000 275.8 246.6 229.1 216.1 204.2

23

86,001 to 88,000 285.2 252.0 232.7 219.9 206.9

24

88,001 to 90,000 296.2 258.4 236.5 223.5 210.7

25

90,001 to 92,000 309.0 265.9 239.9 227.1 214.4

26

92,001 to 94,000 323.0 273.1 243.8 230.8 217.2

27

94,001 to 96,000 337.7 281.5 248.3 234.6 220.7

28

96,001 to 98,000 353.3 291.7 253.9 238.4 224.5

29

98,001 to 100,000 302.5 259.4 242.8 228.1

30

100,001 to 102,000 264.9 248.3 231.9

31

102,001 to 104,000 270.5 253.9 236.5

32

104,001 to 105,500 277.7 259.4 241.1

33 [_____]

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AXLE-WEIGHT MILEAGE

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TAX RATE TABLE "B"

39

Declared Combined Number of Axles

40

Weight Groups 5 6 7 8 9 or

41

(Pounds) (Mills) more

42

80,001 to 82,000 247.0 205.8 176.4 154.4 137.2

43

82,001 to 84,000 253.7 210.6 180.5 157.9 140.3

44

84,001 to 86,000 260.6 215.5 184.7 161.5 143.5

45

86,001 to 88,000 267.7 220.5 189.0 165.2 146.8

1	88,001 to 90,000	275.0	225.6	193.4	169.0	150.1
2	90,001 to 92,000	282.5	230.8	197.9	172.9	153.5
3	92,001 to 94,000	290.2	236.2	202.5	176.9	157.0
4	94,001 to 96,000	298.1	241.7	207.2	181.0	160.6
5	96,001 to 98,000	340.9	247.3	212.0	185.2	164.2
6	98,001 to 100,000		271.0	216.9	189.5	167.9
7	100,001 to 102,000			221.9	193.9	171.7
8	102,001 to 104,000			227.0	198.4	175.6
9	104,001 to 105,500			232.3	203.1	179.6

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12 **SECTION 2.** (1) The Trucking Overpayment Refund Account is created in the State
 13 Highway Fund. Moneys in the account are continuously appropriated to the Department of
 14 Transportation. Interest earned by the account shall be credited to the account.

15 (2) Beginning September 1, 2024, and ending June 30, 2025, each calendar quarter \$41.4
 16 million shall be transferred to the account from revenue generated from payment of
 17 weight-mile taxes within the State Highway Fund for the purpose of providing refunds to
 18 taxpayers for overpayment of weight-mile taxes.

19 (3) The Department of Transportation shall adopt rules specifying the manner of calcu-
 20 lating, applying and issuing refunds under this section to taxpayers who overpaid weight-mile
 21 taxes. This section applies to taxes paid beginning July 1, 2023, and ending June 30, 2025.

22 **SECTION 3.** (1) To carry out the purposes of Article IX, section 3a (3), of the Oregon
 23 Constitution, and to ensure that users of each class of vehicle are paying their proportionate
 24 share for the costs of maintenance, operation and improvement of the highways, roads and
 25 streets of this state, the Department of Transportation shall limit its expenditures as de-
 26 scribed in this section.

27 (2) For the biennium ending June 30, 2025, and for each biennium thereafter, of the
 28 amounts available to the department from revenue sources described in Article IX, section
 29 3a (3), of the Oregon Constitution, the department may not expend more than the following:

- 30 (a) _____ percent for bridges.
- 31 (b) _____ percent for seismic improvements related to highways and bridges.
- 32 (c) _____ percent for state highway pavement preservation and culverts.
- 33 (d) _____ percent for state highway maintenance and safety improvements.
- 34 (e) _____ percent for state highway modernization.
- 35 (f) _____ percent for agency administration.

36 **SECTION 4.** The amendments to ORS 825.476 by section 1 of this 2024 Act apply to taxes
 37 imposed on or after the effective date of this 2024 Act.

38 **SECTION 5.** This 2024 Act takes effect on the 91st day after the date on which the 2024
 39 regular session of the Eighty-second Legislative Assembly adjourns sine die.

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