



ADMINISTRATIVE RULE REVIEW

New Rule	Rule No. 150-320-0400	
	Page Page 1 of 2	Last Revised Date December 7, 2017
	NOTICE OF INTENDED ACTION	
	Bulletin Dated	Hearing Scheduled
Temporary Rule		

PURPOSE: The vehicle privilege tax (Or Laws 2017, chapter 750, section 90) and the vehicle use tax (Or Laws 2017, chapter 750, section 91), are calculated based on the “retail sales price” of taxable motor vehicles. A rule is needed to provide guidance for taxpayers and vehicle dealers to correctly calculate “retail sales price” of taxable motor vehicles.

1 **150-320-0400**

2 **Retail Sales Price - Taxable Motor Vehicles**

3 (1) For purposes of the vehicle privilege tax and the vehicle use tax imposed under Or Laws 2017,
4 chapter 750, sections 90 and 91, “retail sales price” means the total consideration given by a retail
5 purchaser to a seller for a taxable motor vehicle, including any down payments and the value of any
6 property taken by a seller in trade.

7 (2) “Retail sales price” includes, but is not limited to:

8 (a) The price charged for a motor vehicle as equipped by the manufacturer;

9 (b) Any charges for transportation of a motor vehicle before its sale;

10 (c) Any charges for accessories, parts, or other products that are sold with a motor vehicle, as well as any
11 charges included for installation or application labor;

12 (3) Retail sales price does not include:

13 (a) Discounts, rebates, and other similar price reductions that reduce the consideration due from the
14 purchaser at the time of sale, which are separately stated on the invoice, bill of sale, or similar document
15 given to the purchaser at the time of sale.

16 (b) Any charges for preparation or submission of documents submitted pursuant to ORS 822.043, which
17 are separately stated on the invoice, bill of sale, or similar document given to the purchaser at the time of
18 sale.

19 (c) Any charges or fees that are payable to or collected on behalf of governmental agencies and necessary
20 for the transfer of any interest in a motor vehicle or for the use of a motor vehicle, and which are
21 separately stated on the invoice, bill of sale, or similar document given to the purchaser at the time of
22 sale.



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- 1 (d) Optional service contracts or extended warranties that are sold by a dealer or other person not under
- 2 the control of a vehicle manufacturer and which are separately stated on the invoice, bill of sale, or
- 3 similar document given to the purchaser at the time of sale.
- 4 (e) Any privilege, excise, sales or use tax imposed by any jurisdiction on the sale, or on the storage, use
- 5 or other consumption, of the taxable motor vehicle, which is separately stated on the invoice, bill of sale,
- 6 or similar document given to the purchaser at the time of sale.
- 7 **Stat. Auth.:** ORS 305.100 & Or Laws 2017, chapter 750, section 105
- 8 **Stats. Implemented:** Or Laws 2017, chapter 750, section 89(3)
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