



## Biofuels Statutory Citations

### STATE OF OREGON

*This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#). These statutes are placed in reverse chronological order using the date of the most recent amendment to the statute. Many biofuels laws were enacted as amendments to previously passed laws.*

*Current through the 2013 Legislative Session of the Oregon General Assembly.*

#### **319.530. Tax imposed; rates**

<Text of section applicable to fuel sold on or after Jan. 1, 2020. See, also, section applicable to fuel sold prior to Jan. 1, 2014, and section applicable to fuel sold on or after Jan. 1, 2014 and prior to Jan. 1, 2020.>

- (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.

**Credits** Amended by Laws 1959, c. 188, § 2; Laws 1967, c. 463, § 2; Laws 1981, c. 698, § 2; Laws 1981, c. 703, § 2; Laws 1983, c. 727, §§ 2, 6; Laws 1985, c. 209, § 13; Laws 1987, c. 899, §§ 9, 11, 15; Laws 1989, c. 865, § 2; [Laws 1991, c. 497, §§ 8, 9](#); [Laws 1995, c. 311, § 1](#); [Laws 2009, c. 865, § 49, eff. Sept. 28, 2009, operative Jan. 1, 2011](#); [Laws 2013, c. 648, §§ 1, 3, eff. Oct. 7, 2013](#).

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#### **319.530. Tax imposed; rates; exemption**

<Text of section applicable to fuel sold on or after Jan. 1, 2014 and prior to Jan. 1, 2020. See, also, section applicable to fuel sold prior to Jan. 1, 2014, and section applicable to fuel sold on or after Jan. 1, 2020.>

(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.

**Credits** Amended by Laws 1959, c. 188, § 2; Laws 1967, c. 463, § 2; Laws 1981, c. 698, § 2; Laws 1981, c. 703, § 2; Laws 1983, c. 727, §§ 2, 6; Laws 1985, c. 209, § 13; Laws 1987, c. 899, §§ 9, 11, 15; Laws 1989, c. 865, § 2; [Laws 1991, c. 497, §§ 8, 9](#); [Laws 1995, c. 311, § 1](#); [Laws 2009, c. 865, § 49, eff. Sept. 28, 2009, operative Jan. 1, 2011](#); [Laws 2013, c. 648, § 1, eff. Oct. 7, 2013](#).