

Chapter 319

Motor Vehicle and Aircraft Fuel Taxes

Chapter 319

NOTES OF DECISIONS

Under a former similar statute, municipalities were not exempt from paying an indirect privilege tax added to price of gasoline. *Portland v. Kozer*, (1923) 108 Or 375, 217 P 833.

Under a former similar statute, the gasoline tax was a license or excise tax on dealers, and not a "toll" against the driver of motor vehicles for the privilege of operating on highways so as to be prohibited upon highways constructed under federal law. *Anthony v. Kozer*, (1926) 11 F2d 641.

ATTY. GEN. OPINIONS: State, municipalities and other similar activities as not exempt from tax imposed on gasoline under Act of 1921, 1920-22, p 629; effect of 1945 c. 413 on obligations imposed or duties accrued under repealed gasoline tax law, 1944-46, p 184; school districts as exempt from payment of the tax on gasoline, 1946-48, p 292; use of State Highway Fund money except on county roads, 1966-68, p 571; use of sales tax on vehicle fuels for mass transit (1970), Vol 35, p 198.

319.010 to 319.430

ATTY. GEN. OPINIONS: Motor vehicle fuel license tax proposed to acquire beach property, (1968) Vol 34, p 139.

319.010

ATTY. GEN. OPINIONS: United States forest roads as public highways, 1946-48, pp 130, 495; liquified petroleum as motor vehicle fuel, 1958-60, p 209.

319.020

ATTY. GEN. OPINIONS: Report and payment of additional tax on gasoline delivered in exchange for coupons from gallonage book, 1922-24, p 185; liability of oil company for tax upon gasoline billed to railroad company, 1926-28, p 74; liability for motor vehicle fuel tax on oils, sold with the state, or exported to another state for use in operating vehicles in such other state and the State of Oregon, 1936-38, p 556; liability for tax of federal cost-plus-fixed-fee contractors, 1940-42, p 488; motor vehicle fuel sold and delivered on a military reservation, not for exclusive use of United States, as subject to tax, 1942-44, p 3; personal property taxes on motor vehicle fuel, 1956-58, p 192; nature of fuel tax, 1962-64, p 87; charging administrative expenses against aircraft fuel tax collections, 1964-66, p 295.

319.040

ATTY. GEN. OPINIONS: Correct designation of licensee in motor vehicle fuel dealer's license issued to company in hands of receiver, 1934-36, p 543; necessity for foreign corporation to be authorized to do business in this state in order to qualify for a motor vehicle fuel dealer's license, 1938-40, p 684.

319.050

ATTY. GEN. OPINIONS: Amount of bond of dealer as within administrative discretion of Secretary of State and effect of his conclusion, 1934-36, p 684.

319.130

ATTY. GEN. OPINIONS: Branches of corporations licensed as motor vehicle fuel dealers as required to obtain licenses as subdealers, 1936-38, p 293.

319.180

ATTY. GEN. OPINIONS: Collection of license tax on motor vehicle fuel and furnishing of required statements where company has not complied with laws relating to foreign corporation, 1920-22, p 397.

319.190

ATTY. GEN. OPINIONS: Proper person or official to sign monthly reports of foreign company in hands of receiver, 1934-36, p 543; authority of resident general agent of foreign oil company to sign monthly statements, 1936-38, p 233; filing evidence of authority of resident general agent of dealer or subdealer, 1938-40, p 54; qualifications required of resident general agent or attorney in fact, 1944-46, p 100.

319.240

ATTY. GEN. OPINIONS: Motor fuels sold in state to be used in operation of boats upon high seas as subject to payment of tax, 1920-22, p 296; application of term "exported from this state by the dealer", 1932-34, p 654.

319.280

NOTES OF DECISIONS

The amount collected on gasoline not used on state highways constitutes a trust fund to be refunded by the state on proper application. *Oregon-Wash. R. & Nav. Co. v. Hoss*, (1929) 128 Or 347, 274 P 314.

The "original invoice" referred to is the original as distinguished from the copy of the invoice, without reference to time. *Id.*

ATTY. GEN. OPINIONS: Refund upon fuel used for purposes other than for the operation of motor vehicles upon the highway, 1928-30, p 590; exemption as to vehicles operated over patrol roads of irrigation district, 1938-40, p 541; used car dealers as entitled to refund for gas used in warming up vehicles, 1940-42, p 481; tax refundable for gas used for exempt purposes although used in California, 1940-42, p 611; United States forest roads as public highways, 1946-48, pp 130, 495; use of unclaimed motor boat fuel tax refund, 1962-64, p 67.

319.290

NOTES OF DECISIONS

A claim for refund of gasoline tax was timely where made within one year after receipt of a corrected invoice after seller had been required to charge buyer the amount of tax, which had not been included in invoice because seller thought buyer was not required to pay such tax. *Oregon-Wash. R. & Nav. Co. v. Hoss*, (1929) 128 Or 347; 274 P 314.

319.320

ATTY. GEN. OPINIONS: Tax paid on gas used for warming up vehicles on used car lots as refundable, 1940-42, p 481; United States forest roads as public highways, 1946-48, pp 130, 495; granting refunds on fuel used to operate motor vehicles within federally recognized Indian reservations, 1946-48, p 455; a canal road as a privately owned road within this section, 1948-50, p 114; logging road as road under private ownership under this section, 1958-60, p 176; refunds to irrigation districts for fuel used on district roads, 1962-64, p 81; fuel tax refunds to Warm Springs Tribe, 1962-64, p 87.

319.350

ATTY. GEN. OPINIONS: Defining "owned by city or town," 1940-42, p 355; refund of tax paid on liquified petroleum, 1958-60, p 209; refunds to mass transit special district, (1969) Vol 34, p 911.

319.360

ATTY. GEN. OPINIONS: Right of contract mail carrier to tax refund, 1954-56, p 34.

319.410

ATTY. GEN. OPINIONS: *Constitutionality of use of gasoline tax revenue for purposes other than highway maintenance*, 1950-52, p 108; use of unclaimed motor boat fuel tax refund, 1962-64, p 67; charging administrative expenses against aircraft fuel tax collections, 1964-66, p 295.

319.510 to 319.880

ATTY. GEN. OPINIONS: Use fuel tax proposed to acquire beach property, (1968) Vol 34, p 139.

319.530

ATTY. GEN. OPINIONS: Effective date of this section, 1948-50, p 224.

319.831

ATTY. GEN. OPINIONS: Refunds to mass transit special district, (1969) Vol 34, p 911.

319.880

ATTY. GEN. OPINIONS: Including funds from Use Fuel Tax in apportioned funds, including funds apportioned to counties and cities, 1960-62, p 338.

319.990

CASE CITATIONS: *State v. Johnson*, (1969) 1 Or App 363, 462 P2d 687.