

MODEL



# Model Motor Vehicle Fuel Tax Ordinance

APRIL 2020

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## **FOREWORD**

Streets and roads are critical assets for local communities. Yet, the street networks in Oregon cities are deteriorating, and the cost to maintain and improve streets has increased dramatically. In many cities, the State Highway Fund is the primary source of street funding. The state and federal government levy motor vehicle fuel taxes as a source of revenue for federal, state, and local roads and highways. These gas taxes assess a certain number of cents per gallon of fuel. The combined state and federal motor vehicle fuel taxes in Oregon is currently at 56.4 cents per gallon for gasoline and 62.4 cents per gallon for diesel.<sup>1</sup>

To alleviate the backlog of street projects, cities may consider implementing a local motor vehicle fuel tax. Currently, at least 28 cities around the state have a local motor vehicle fuel tax – whether it be for gasoline, diesel, or both.<sup>2</sup> The amount of tax levied is set as a certain number of cents per gallon of motor vehicle fuel sold by fuel dealers. The additional revenue collected under a local motor vehicle fuel tax can be substantial. For example, the city of Astoria’s projected local motor vehicle fuel tax revenues for fiscal year 2019-2020 are estimated at \$205,000.<sup>3</sup> The city of Sisters projects its local motor vehicle fuel tax for fiscal year 2019-2020 to provide \$170,000 in revenue.<sup>4</sup>

Cities must submit any new or increased motor vehicle fuel tax to the local voters for their approval prior to enacting or amending any ordinance taxing fuel for motor vehicles.<sup>5</sup> Once enacted, cities may choose two options for the collection of the fuel tax: (1) cities may join the Oregon Department of Transportation (ODOT) Fuel Tax Group; or (2) self-administer. Under the ODOT Fuels Tax Group, ODOT administers the local gas tax, and licensed fuel dealers are required to report to ODOT the sales made within the city jurisdiction and remit revenues back to ODOT. If a city is interested in joining the ODOT Fuels Tax Group, or learning more about their services, the Fuels Tax Group may be contacted by phone and email at 1-888-753-2525 and [ODOTFuelsTax@odot.state.or.us](mailto:ODOTFuelsTax@odot.state.or.us). In the alternative, a city may determine that the local collection of fuel tax revenue is to be the most cost-effective method. Cities which self-administer their fuel tax ordinances work directly with local gas stations to track and collect the revenues. In making the decision whether to self-administer or join the ODOT Fuels Tax Group, cities should consider many factors, including: the number of motor vehicle fuel dealers within the city’s jurisdiction, costs and city staffing resources. A list of cities that have enacted a motor vehicle fuel tax and their administration method is provided in Appendix A.

Funds collected from motor vehicle fuel taxes are limited by the Oregon Constitution on how they may be spent. Motor vehicle fuel tax funds may “be used exclusively for the construction, reconstruction, improvement, repair, maintenance, operation and use of public highways, roads, streets and roadside rest areas in the state.”<sup>6</sup> Additionally, revenues may be used for the cost of administration and any refunds or credits authorized by law and for the retirements of bond for which such revenues have been pledged.<sup>7</sup>

## **DISCLAIMER**

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<sup>1</sup> See *Current Fuel Tax Rates*, published by the Oregon Department of Transportation pursuant to ORS 646.932, *available at*: <https://www.oregon.gov/ODOT/FTG/Pages/Current%20Fuel%20Tax%20Rates.aspx>.

<sup>2</sup> As of May 4, 2023, per data collected by the Oregon Department of Transportation, pursuant to ORS 646.932.

<sup>3</sup> See City of Astoria Fiscal Year 2019-2020 Adopted Budget.

<sup>4</sup> See City of Sisters Fiscal Year 2019-2020 Adopted Budget.

<sup>5</sup> ORS 319.950.

<sup>6</sup> Article IX, Section 3a of the Oregon Constitution.

<sup>7</sup> *Id.*

Any model document provided by the LOC is intended to be used as a starting point in an individual city's development of its own documents. Each city is unique, and any adopted document or policy should be individually tailored to meet a city's unique needs.

This model is not intended as a substitute for legal advice. Cities should consult with their city attorney before adopting a motor vehicle fuel tax ordinance to ensure that the ordinance submitted complies with all aspects of federal, state and local law.

# Model Motor Fuel Tax Ordinance

## SECTIONS

1. Purpose and Title.
2. Findings.
3. Definitions.
4. Tax Imposed.
5. Amount and Payment.
6. License Requirements.
7. License Application and Issuance.
8. Failure to Secure License.
9. Revocation of License.
10. Cancellation of License.
11. Remedies Cumulative.
12. Delinquency.
13. Monthly Statement of Dealer.
14. Failure to File Monthly Statement.
15. Billing Purchasers.
16. Failure to Provide Invoice or Delivery Tag.
17. Transporting Motor Vehicle Fuel in Bulk.
18. Exemption of Exported Fuel.
19. Sales to Armed Forces Exempted.
20. Fuels in Vehicles Coming into City Not Taxed.
21. Refunds.
22. Examination and Investigations.
23. Limitation on Credit for or Refund of Overpayment and on Assessment of Additional Tax.
24. Records to be Kept by Dealers.
25. Records to be Kept Three Years.
26. Use of Tax Revenues.
27. Administration.
28. Voter Referral.
29. When Tax Shall Take Effect.
30. Severability.

[Insert your city's ordaining clause, e.g., "*The People of the City of \_\_\_\_\_ ordain as follows*"]

Section 1. Purpose and Title. This ordinance is enacted to provide additional funds for the construction, reconstruction, improvement, repair, maintenance, operation and use of the public highways, roads, and streets in the city and those subject to city control. This ordinance shall be known as the "Motor Vehicle Fuel Tax Ordinance."

Section 2. Findings. The City Council of the City of [insert city name] finds:

- A. The public highways, roads, and streets in the city and those subject to city control are consistently in need of construction, reconstruction, improvements, repair, upkeep and maintenance, to promote ease of travel and commerce in and around the city;

- B. The city's current revenue sources do not produce adequate funding to fund said construction, reconstruction, improvement, repair, upkeep, and maintenance;
- C. The city wishes to enact a \$[insert amount of tax] per gallon motor vehicle fuel tax on all motor vehicle fuel dealers to provide additional funds for said construction, reconstruction, improvement, repair, upkeep, and maintenance of the public highways, roads, and streets in the city and those subject to city control;
- D. The city referred a proposed \$[insert amount of tax] per gallon motor vehicle fuel tax to the electors of the City of [insert city name] for their approval at the election held on [insert date of election].
- E. On [insert date of voter approval] the electors of the City of [insert city name] approved a \$ [insert amount of tax] per gallon motor vehicle fuel tax; and
- F. The monies generated by this ordinance will be dedicated to the construction, reconstruction, improvements, repair, maintenance, operation, and use of public highways, roads, and streets in the city and those subject to city control as required by the Oregon Constitution.

Section 3. Definitions. As used in this ordinance, unless context requires otherwise, the following words and phrases mean:

- A. City. The city of [insert your city's name], Oregon.
- B. Dealer. Any person who:
  - 1) Imports or causes to be imported motor vehicle fuel for sale, use or distribution in the city;
  - 2) Produces, refines, manufactures or compounds motor vehicle fuel in the city for use, distribution or sale in the city; or
  - 3) Acquires in the city for sale, use or distribution in the city motor vehicle fuels with respect to which there has been no motor vehicle fuel tax previously incurred.
  - 4) "Dealer" does not include any person who imports into the city motor vehicle fuel in quantities of 500 gallons or less purchased from a supplier who is licensed as a dealer hereunder if that dealer assumes liability for the payment of the applicable motor vehicle fuel tax to the city.
- C. Distributor. In addition to its ordinary meaning, the deliverer of motor vehicle fuel by a dealer to any service station or into any tank, storage facility, or series of tanks or storage facilities connected by pipelines, from which motor vehicle fuel is withdrawn directly for sale or for delivery into the fuel tanks or motor vehicles whether or not the service station, tank, or storage facility is owned, operated, or controlled by the dealer.
- D. Motor vehicle. All vehicles, engines or machines, moveable or immovable, operated or propelled by the use of motor vehicle fuel.
- E. Motor vehicle fuel. Means and includes gasoline, diesel, and any other inflammable or combustible gas or liquid, by whatever name that gasoline, gas, or liquid is known or sold, usable

as fuel for the operation of motor vehicles. Propane fuel and motor vehicle fuel used exclusively as a structural heating source are excluded as a taxable motor vehicle fuel.

- F. Person. Every natural person, association, firm, partnership or corporation.
- G. Service station. Means and includes any place operated for the purpose of retailing and delivering motor vehicle fuel into the fuel tanks of motor vehicles.

Section 4. Tax Imposed. A motor vehicle fuel tax is hereby imposed on every dealer operating within the corporate limits of the city. The city motor vehicle fuel tax shall be paid monthly to the city or its authorized agent.

- A. A person who is not a licensed dealer shall not accept or receive motor vehicle fuel in this city from a person who supplies or imports motor vehicle fuel who does not hold a valid motor vehicle fuel dealer license in this city. If a person is not a licensed dealer or licensed motor vehicle fuel handler in this city and accepts or receives motor vehicle fuel, the purchaser shall be responsible for all taxes, interests, and penalties prescribed herein.
- B. A licensed dealer who accepts or receives motor vehicle fuel from a person who does not hold a valid dealer license in this city, shall pay the tax that would have otherwise been imposed upon the unlicensed dealer by this ordinance to the city, or its authorized agent, upon the sale, use, or distribution of the motor vehicle fuel.

Section 5. Amount and Payment.

- A. In addition to any fees or taxes otherwise provided for by law, every dealer in the city engaging in the sale, use or distribution of motor vehicle fuel shall:
  - 1) Not later than the 25th day of each calendar month<sup>8</sup>, render a statement to the city or its authorized agent, of all motor vehicle fuel sold, used, or distributed by them in the city as well as all such fuel sold, used, or distributed in the city by a purchaser thereof upon which sale, use, or distribution the dealer has assumed liability for the applicable motor vehicle fuel tax during the preceding calendar month and within the time provided in this ordinance; and
  - 2) Pay a motor vehicle fuel tax on the basis of \$ \_\_\_\_\_ per gallon<sup>9</sup> of such motor vehicle fuel so sold, used, or distributed as shown by such statement in the manner and within the time provide in this Ordinance.
- B. The motor vehicle fuel tax shall not be imposed wherever it is prohibited by the Constitution, laws of the United States, or the State of Oregon.

Section 6. License Requirements. No dealer, shall sell, use, or distribute any motor vehicle fuel until they have secured a dealer license as required herein.

Section 7. License Application and Issuance.

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<sup>8</sup> City fuel taxes collected under the ODOT Tax Group are due by the 25th of each month. Self-administering cities may choose another date but may still consider the 25th of each month.

<sup>9</sup> Cities who impose a local motor vehicle fuel tax generally levy \$0.01 to \$0.03 per gallon. See Appendix A for a list of cities who impose a local motor vehicle fuel tax and their current rates.

- A. Every person, before becoming a dealer in motor vehicle fuel in this city, shall make an application to the city or its duly authorized agent, for a license authorizing such person to engage in business as a dealer.
- B. Applications for the license must be made on forms prescribed, prepared, and furnished by the city or its duly authorized agent.
- C. Applications shall be accompanied by a fully acknowledged certificate containing:
  - 1) The business name under which the dealer is transacting business;
  - 2) The address of the applicant's principal place of business and location of distributing stations in and adjacent to the city;
  - 3) The name and address of the managing agent, the names and addresses of the several persons constituting the firm or partnership and, if a corporation, the corporate name under which it is authorized to transact business and the names and addresses of its principal officers and registered agent, as well as primary transport carrier.
- D. If an application for a motor vehicle fuel dealer license having been accepted for filing, the city or its authorized agent, shall issue to the dealer a license in such form as the city or its duly authorized agent may prescribe to transact business in the city. The license so issued is not assignable and is valid only for the dealer or fuel handler in whose name it is issued.
- E. The City Recorder<sup>10</sup> shall keep on file a copy of all applications and licenses.
- F. No fee shall be charged by the city for securing said license as described herein.

Section 8. Failure to Secure License.

- A. If any dealer sells, distributes or uses any motor vehicle fuel without first filing the certificate and securing the license required by Section 7, the motor vehicle fuel tax shall immediately be due and payable on account of all motor vehicle fuel so sold, distributed or used.
- B. The city shall proceed forthwith to determine, from the best available sources, the amount of such tax, and it shall assess the tax in the amount found due, together with a penalty of 200%<sup>11</sup> of the tax, and shall make its certificate of such assessment and penalty, determined by the City Manager<sup>12</sup> or the city's duly authorized agent. In any suit or proceeding to collect such tax or penalty or both, the certificate is prima facie evidence that the dealer therein named is indebted
- C. Any tax or penalty so assessed may be collected in the manner prescribed in Section 12 of this ordinance with reference to delinquency in payment of the fee or by an action at law.
- D. In the event any suit or action is instituted to enforce this section, if the city is the prevailing party, the city shall be entitled to recover from the person sued, reasonable attorney's fees at trial or upon appeal of such suit or action, in addition to all other sums provided by law.

Section 9. Revocation of License. The city or its authorized agent shall revoke the license of any dealer refusing or neglecting to comply with any provision of this ordinance. The city or its authorized agent shall mail by certified mail addressed to such dealer at their last known address on file, a notice of

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<sup>10</sup> Or other appropriate staff member or department.

<sup>11</sup> The city may impose another appropriate amount.

<sup>12</sup> Or other appropriate staff member.

intention to revoke. The notice shall give the reasons for the revocation. The revocation shall become effective without further notice if within 10 days from the mailing of the notice, the dealer has not made good its default or delinquency.<sup>13</sup>

Section 10. Cancelation of License.

- A. The city or its authorized agent may upon written request of a dealer, cancel any license issued to such dealer. The cancellation shall take effect not later than 30 days after receipt of the written request, after which the license shall no longer be effective.
- B. If the city or its authorized agent ascertains and finds that the person to whom a license has been issued is no longer engaged in the business of as a dealer, the city or its authorized agent may cancel the license of such dealer upon investigation after 30 days' notice has been mailed to the last known address of the dealer.

Section 11. Remedies Cumulative. Except as otherwise provided in Sections 12 and 14, the remedies provided in Sections 8 and 10 are cumulative. No action taken pursuant to those sections shall relieve any person from the penalty provisions of this ordinance.

Section 12. Delinquency.

- A. Except as provided in subsection (B) and (C) of this section, if payment of the tax is not paid as required by sections 4 and 5 of this ordinance, a penalty of 1% of such license tax shall be assessed and be immediately due and payable.
- B. Except as provided in subsection (C) of this section, if the payment of the tax and penalty, if any, is not made on or before the 1st day<sup>14</sup> of the next month following that month in which payment is due, a further penalty of 10% of the tax shall be assessed. Said penalty shall be in addition to the penalty provided for in subsection (A) of this section and shall be immediately due and payable.
- C. Penalties imposed by this section shall not apply if a penalty has been assessed and paid pursuant to Section 8.
- D. The city or its authorized agent may for good cause shown waive any penalties assessed under this section.
- E. If any person fails to pay the license tax, interest, or any penalty provided for by this section, the tax, interest, and/or penalty shall be collected from that person for the use by the city. The city shall commence and prosecute the final determination in any court of competent jurisdiction an action at law to collect the same.
- F. In the event any suit or action is instituted to collect the tax, interest, or any penalty provided for by this section, if the city is the prevailing party, the city shall be entitled to recover from the person sued reasonable attorney's fees at trial or upon appeal of such suit or action, in addition to all other sums provided by law.

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<sup>13</sup> Cities should consult with their city attorney to ensure licensees subject to revocation or denial are provided with adequate due process.

<sup>14</sup> It may be desirable to amend this deadline to another date for convenience such as the 25<sup>th</sup> day so that there is a single payment date for all current and prior taxes and penalties owed.



Section 13. Monthly Statement of Dealer. Every motor vehicle fuel dealer shall provide to the city or its authorized agent on or before the 25th day of each month, on forms prescribed, prepared and furnished by the city or its authorized agent, a statement of the number of gallons of motor vehicle fuel sold, distributed or used by the dealer during the preceding calendar month. The statement shall be signed by the dealer or its agent. All statements as required in this section are public records.

Section 14. Failure to File Monthly Statement. If a dealer fails to file any statement required by Section 13, the city or its authorized agent shall proceed forthwith to determine from as many available sources as the city or its authorized agent determines reasonable the amount of motor vehicle fuel sold, distributed, used, or stored by such dealer for the period unreported, and such determination shall in any proceeding be prima facie evidence of the amount of fuel sold, distributed, used, or stored. The city or its authorized agent immediately shall assess the motor vehicle fuel tax in the amount due determined, as pertaining to the reportable dealer, adding thereto a penalty of ten percent for failure to report. The penalty shall be cumulative to other penalties provided in this ordinance. In any suit brought to enforce the rights of the city under this section, any such determination showing the amount of tax, penalties, and costs unpaid by any dealer and that the same are due and unpaid to the city or its authorized agent is prima facie evidence of the facts as shown.

Section 15. Billing Purchasers. Bills shall be rendered to all purchasers of motor vehicle fuel by dealers. The bills shall separately state and describe to the satisfaction of the city or its authorized agent, the different products shipped thereunder and shall be serially numbered except where other sales invoice controls acceptable to the city or its authorized agent are maintained. The bills required hereunder may be the same as those required under ORS 319.210.

Section 16. Failure to Provide Invoice or Delivery Tag. No person shall receive and accept any shipment of motor vehicle fuel from any dealer, or pay for the same, or sell or offer the shipment for sale, unless, the shipment is accompanied by an invoice or delivery tag showing the date upon which shipment was delivered and the name of the dealer in motor vehicle fuel.

Section 17. Transporting Motor Vehicle Fuel in Bulk. Every person operating any conveyance for the purpose of hauling, transporting, or delivering motor vehicle fuel in bulk shall, before entering upon the public streets of the city with such conveyance, have and possess during the entire time of such hauling or transporting of motor vehicle fuel, an invoice, bill of sale, or other written statement showing the number of gallons conveyed, the true name and address of the seller or consignor, and the true name and address of the buyer or consignee of the same. The person hauling such motor vehicle fuel shall at the request of any officer authorized by the city to inquire into, or investigate such matters, produce and offer for inspection the invoice, bill of sale, or other statement.

Section 18. Exemption of Exported Fuel.

A. The tax imposed by Section 4 shall not be imposed on motor vehicle fuel that is:

- 1) Exported from the city by a dealer; or
- 2) Sold by a dealer in individual quantities of 500 gallons or less for export by the purchaser to an area, or areas outside the city in containers other than the fuel tank of a motor

vehicle, but every dealer shall be required to report such exports and sales to the city in such detail as may be required.

- B. In support of any exemption from motor vehicle fuel taxes claimed under this section other than in the case of stock transfers or deliveries in their own equipment, every dealer must execute and file with the city or its authorized agent, an export certificate in such form as shall be prescribed, prepared and furnished by the city or its authorized agent, containing a statement, made by some person having actual knowledge of the fact of such exportation, that the motor vehicle fuel has been exported from the city, and giving such details with reference to such shipment as may be required. The city or its authorized agent may demand of any dealer such additional data as is deemed necessary in support of any such certificate, and failure to supply such data will constitute a waiver of all right to exemption claimed by virtue of such certificate. The city or its authorized agent, may, in a case where it believes no useful purpose would be served by filing of an export certificate, waive the certificate.
- C. Any motor vehicle fuel carried from the city in the fuel tank of a motor vehicle shall not be considered as exported from the city.
- D. No person shall, through false statements, trick or device, or otherwise, obtain motor vehicle fuel for export as to which the city motor vehicle fuel tax has not been paid and fail to export the same, or any portion thereof, or cause the motor vehicle fuel or any portion thereof to be used, distributed or sold in the city and fail to notify the city or its authorized agent and the dealer from whom the motor vehicle fuel was originally purchased of their act.
- E. No dealer or other person shall conspire with any person to withhold from export, divert from export, or return motor vehicle fuel to the city for sale or use so as to avoid any fees imposed herein.
- F. In support of any exemption from taxes on account of sales of motor vehicle fuel in individual quantities of 500 gallons or less for export by the purchaser, the dealer shall retain in his files for at least three years an export certificate executed by the purchaser in such form and containing such information as is prescribed by the city or its authorized agent. This certificate shall be prima facie evidence of the exportation of the motor vehicle fuel to which it applies only if accepted by the dealer in good faith.

Section 19. Sales to Armed Forces Exempted. The motor vehicle fuel tax imposed by Section 4 shall not be imposed on any motor vehicle fuel sold to the Armed Forces of the United States for use in ships, aircraft or for export from the city; but every dealer shall be required to report such sales to the city, in such detail as may be required. A certificate by an authorized officer of such Armed Forces shall be accepted by the dealer as sufficient proof that the sale is for the purpose specified in the certificate.

Section 20. Fuels in Vehicles Coming into City Not Taxed. Any person coming into the city in a motor vehicle may transport in the fuel tank of such vehicle motor vehicle fuel for their own use only and for the purpose of operating such motor vehicle without securing a license or paying the tax provided in Section 4, or complying with any of the provisions imposed upon dealers herein, but if the motor vehicle fuel so brought into the city is removed from the fuel tank of the vehicle or used for any purpose other than the propulsion of the vehicle, the person so importing the fuel into the city shall be subject to all provisions herein applying to dealers.

Section 21. Refunds. Refunds will be made pursuant to ORS 319.280 to 319.320.

Section 22. Examination and Investigations. The city, or its duly authorized agent, may make any examination of accounts, records, stocks, facilities, and equipment of dealers, service stations, and other persons engaged in storing, selling, or distributing motor vehicle fuel within this city, and such other investigations as it considers necessary in carrying out the provisions of this ordinance. If the examinations or investigations disclose that any reports of dealers or other persons theretofore filed with the city or its authorized agent pursuant to the requirements herein, have shown incorrectly the amount of gallons of motor vehicle fuel distributed or the tax accruing thereon, the city or its authorized agent may make such changes in subsequent reports and payments of such dealers or other persons, or may make such refunds, as may be necessary to correct the errors by its examinations or investigations.

Section 23. Limitation on Credit for or Refund of Overpayment and on Assessment of Additional Tax.

- A. Except as otherwise provided in this chapter, any credit for erroneous overpayment of tax made by a dealer taken on a subsequent return or any claim for refund of tax erroneously overpaid filed by a dealer must be so taken or filed within three (3) years after the date on which the overpayment was made to the city or to its authorized agent.
- B. Except in the case of a fraudulent report or neglect to make a report, every notice of additional tax proposed to be assessed under this chapter shall be served on dealers within three (3) years from the date upon which such additional taxes become due.

Section 24. Records to be Kept by Dealers. Every dealer in motor vehicle fuel shall keep a record in such form as may be prescribed by the city or its authorized agent of all purchases, receipts, sales, and distribution of motor vehicle fuel. The records shall include copies of all invoices or bills of all such sales and purchases and shall at all times during the business hours of the day be subject to inspection by the city or its authorized agent.

Section 25. Records to be Kept Three Years. Every dealer shall maintain and keep, for a period of three (3) years, all records of motor vehicle fuel used, sold, and distributed within the city by such dealer, together with stock records, invoices, bills of lading, and other pertinent papers as may be required by the city or its authorized agent. In the event such records are not kept, the dealer shall reimburse the city or its authorized agents for all travel, lodging, and related expenses incurred in examining such records. The amount of such expenses shall be an additional tax imposed hereunder.

Section 26. Use of Tax Revenues.

- A. The city manager or designee shall be responsible for the disposition of the revenue from the tax imposed by this ordinance in the manner provided by this section.
- B. For the purposes of this section, “net revenue” means the revenue from the tax imposed by this ordinance remaining after providing for the cost of administrating the motor vehicle fuel tax to motor vehicle fuel dealers and any refunds and credits authorized herein. The program administration costs of revenue collection and accounting activities shall not exceed ten and one-half percent (10.5%) for the first year and ten percent (10%) thereafter, of annual tax revenues.
- C. The net revenue shall be used only for the activities related to the construction, reconstruction, improvement, repair, and maintenance of public highways, roads and streets within the city which are subject to city control.

Section 27. Administration. The city manager or designee is responsible for administrating this ordinance. In addition, the city manager or designee may enter into an agreement with the Oregon

Department of Transportation as an authorized agent for the implementation of certain sections of this ordinance.

Section 28. Voter Referral. This ordinance was referred to the electors of the city of [*insert your city*] at the [*insert appropriate date*] election. A copy of the ballot measure for this referral is attached hereto and by this reference incorporated herein.

Section 29. When Tax Shall Take Effect. The taxation imposed by this ordinance shall commence [*insert appropriate date*].

Section 30. Severability. If any portion of this ordinance is for any reason held invalid or unconstitutional by a court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of any remaining portions of this ordinance.

**Appendix A:** List of Local Motor Vehicle Fuel Taxes (as of April 1, 2020).

<b>City</b>	<b>Tax Rate per Gallon</b>	<b>Administrator</b>
Astoria	\$0.03	Administered by ODOT FTG
Canby	\$0.03	Administered by ODOT FTG
Coburg	\$0.06	Administered by ODOT FTG
Coquille	\$0.03	Administered by ODOT FTG
Cottage Grove	\$0.03	Administered by ODOT FTG
Dundee	\$0.02	Self-Administered
Eugene	\$0.05	Administered by ODOT FTG
Happy Valley	\$0.02	Self-Administered
Hood River	\$0.03	Administered by ODOT FTG
Milwaukie	\$0.02	Administered by ODOT FTG
Newport	\$0.03 (June 1 <sup>st</sup> – Oct 31 <sup>st</sup> ) \$0.01 (Nov 1 <sup>st</sup> – May 31 <sup>st</sup> )	Administered by ODOT FTG
Oakridge	\$0.03	Self-Administered
Portland	\$0.10	Administered by ODOT FTG
Reedsport	\$0.03 ( May 1 <sup>st</sup> 0 Oct 31 <sup>st</sup> ) \$0.01 (Nov 1 <sup>st</sup> – Apr 30 <sup>th</sup> )	Administered by ODOT FTG
Sandy	\$0.02	Self-Administered
Scappoose	\$0.03	Self-Administered
Silverton	\$0.02	Self-Administered
Sisters	\$0.03	Self-Administered
Springfield	\$0.03	Administered by ODOT FTG
Stayton	\$0.03	Self-Administered
The Dalles	\$0.03	Self-Administered
Tigard	\$0.03	Administered by ODOT FTG
Tillamook	\$0.015	Self-Administered
Troutdale	\$0.03	Administered by ODOT FTG
Veneta	\$0.03	Administered by ODOT FTG
Warrenton	\$0.03	Administered by ODOT FTG
Woodburn	\$0.01	Administered by ODOT FTG