

Schedule HVT

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(Rev. 02/07/2024)

Official Use Only

Heavy Vehicle Use Tax Schedule

City of Portland Business License Tax

ATTACH TO BUSINESS TAX RETURN

Business Name	Business Tax Account # BZT-	Tax ID # (FEIN or SSN)
OWMT Account #	Taxable Year From: _____ to _____	

According to Portland City Code 7.02.500 D, a Heavy Vehicle Use Tax (HVT) is applicable to **tax years 2016 through 2023**. The proceeds of this tax are dedicated to supplementing the funding of City of Portland street maintenance and safety. The HVT is imposed on taxpayers who operate one or more heavy vehicles on streets owned or maintained by the City of Portland. For purposes of this tax, a heavy vehicle is any vehicle that is subject to the Oregon Weight-Mile Tax (OWMT).

The HVT is calculated on the total (statewide) OWMT calculated for all periods within the tax year.

- 2.8% of the total OWMT for tax years beginning on January 1, 2016 through December 31, 2019.
- 3.0% of the total OWMT for tax years beginning on January 1, 2020 through December 31, 2022.
- 1.25% of the total OWMT for the tax year beginning on January 1, 2023 through December 31, 2023.

If imposed, the minimum HVT due for a tax year is \$100.

You need to complete this form if your business (including subsidiaries) is subject to the OWMT during the tax year. Attach the completed form to your business tax return.

1. Enter the total (statewide) OWMT due for the tax year..... \$

2. Did any of the vehicles subject to the OWMT drive on or otherwise use Portland streets? Check one:

☐ NO - Enter \$0 on the Heavy Vehicle Use (HVT) tax line in Part IV of your business tax return.

☐ YES - Continue to Line 3, below.

3. HVT calculation (check one):

☐ For tax years 2016 through 2019:

Enter 2.8% of the OWMT reported on Line 1. This is your tentative HVT

\$

☐ For tax years 2020 through 2022:

Enter 3.0% of the OWMT reported on Line 1. This is your tentative HVT

\$

☐ For tax year 2023:

Enter 1.25% of the OWMT reported on Line 1. This is your tentative HVT

\$

4. Enter the greater of the amount on Line 3 or \$100

\$

This is your HVT. Report this amount on the Heavy Vehicle Use (HVT) tax line in Part IV of your business tax return.

City of Portland Revenue Division, 111 SW Columbia St., Suite 600, Portland, OR 97201-5840

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