

**SPR-821: DEVELOP NEW METHODS TO USE ODOT WEIGH-IN-MOTION DATA
FOR PREDICTING FREIGHT FLOW AND/OR COMMODITY PATTERNS**

Summary of Weight-Mile Tax by State

by

Avinash Unnikrishnan, Associate Professor
Miguel Figliozzi, Professor
Jason C. Anderson, Research Associate
Portland State University

and

Sal Hernandez, Associate Professor
Oregon State University

for

Oregon Department of Transportation
Research Section
555 13th Street NE, Suite 1
Salem OR 97301

and

Federal Highway Administration
1200 New Jersey Avenue SE
Washington, DC 20590

TABLE OF CONTENTS

WEIGHT-MILE TAX	2
KENTUCKY	2
NEW MEXICO	2
NEW YORK	3
OREGON	6
COMPARISON OF WEIGHT-MILE TAX BY STATE	8
REFERENCES	8

LIST OF TABLES

Table 1: Summary of Weight-Mile Tax Rates in New Mexico	3
Table 3: Summary of Highway Use Tax Rates in New York for Gross Weight Method (Schedule 1).....	4
Table 4: Summary of Highway Use Tax Rates in New York for Gross Weight Method (Schedule 2).....	5
Table 5: Summary of Highway Use Tax Rates in New York for Unloaded Weight Method (Schedule 1).....	6
Table 6: Summary of Highway Use Tax Rates in New York for Unloaded Weight Method (Schedule 2).....	6
Table 7: Oregon Mileage Tax Rates for all Types of Fuel (Over 26,000 lbs. and Less Than 80,000 lbs.).....	7
Table 8: Oregon Axle-Weight Mileage Tax Rates (Greater Than 80,000 lbs.)	7

WEIGHT-MILE TAX

Although several states have WIM systems, primarily for enforcement purposes and data collection, just four states have a weight-mile tax. A weight-mile tax is assessed to vehicles in commercial operations that meet a specific threshold in terms of weight. Contingent on the state, the weight threshold and associated taxes can differ. In light of this, this document summarizes the differences in weight-mile tax for the four states currently implementing such a tax:

1. Kentucky
2. New Mexico
3. New York
4. Oregon

Kentucky

In Kentucky, a weight-distance tax is required for all vehicles having a combined GVW, or licensed weight, of greater than 59,999 pounds (this excludes farm-licensed vehicles) (Kentucky Transportation Cabinet, 2018a, 2018b). Any vehicle that meets these requirements must pay the weight-distance tax of \$0.0285 (2.85 cents) per mile. However, if vehicles do not make regular trips within or through Kentucky, Kentucky offers a one-time temporary weight-distance permit for purchase.

New Mexico

Unlike Kentucky, New Mexico requires any vehicle with a declared GVW of greater than 26,000 pounds to pay a weight-distance tax (New Mexico Motor Vehicle Division, 2018; New Mexico Taxation and Revenue, 2018). In addition, weight-distance tax in New Mexico is based on vehicle weight and miles traveled on New Mexico roads. For example, trucks between 26,001 pounds and 28,000 pounds, with a full haul rate, will be assessed a tax of \$0.01101 per mile. However, trucks (also with a full haul rate) between 70,001 pounds and 80,000 pound are assessed a tax ranging from \$0.03786 and \$0.04378. For a summary of weight-distance tax by vehicle weight in New Mexico, see Table 1. In the case that vehicles are used for one-way hauls or vehicles carry empty loads for 45% or more of their travel, New Mexico offers discounted rates.

Table 1: Summary of Weight-Mile Tax Rates in New Mexico

Weight Class	Gross Vehicle Weight (lbs.)	Haul Rate (\$)		Weight Class	Gross Vehicle Weight (lbs.)	Haul Rate (\$)	
		Full	One-Way			Full	One-Way
1	26,001-28,000	0.01101	0.00734	15	54,001-56,000	0.02729	0.01819
2	28,001-30,000	0.01188	0.00792	16	56,001-58,000	0.02862	0.01908
3	30,001-32,000	0.01277	0.00851	17	58,001-60,000	0.02993	0.01995
4	32,001-34,000	0.01364	0.00909	18	60,001-62,000	0.03124	0.02083
5	34,001-36,000	0.01452	0.00968	19	62,001-64,000	0.03258	0.02172
6	36,001-38,000	0.01539	0.01026	20	64,001-66,000	0.03390	0.02260
7	38,001-40,000	0.01673	0.01115	21	66,001-68,000	0.03521	0.02347
8	40,001-42,000	0.01805	0.01203	22	68,001-70,000	0.03652	0.02435
9	42,001-44,000	0.01936	0.01291	23	70,001-72,000	0.03786	0.02524
10	44,001-46,000	0.02069	0.01379	24	72,001-74,000	0.03926	0.02617
11	46,001-48,000	0.02201	0.01453	25	74,001-76,000	0.04071	0.02714
12	48,001-50,000	0.02333	0.01555	26	76,001-78,000	0.04221	0.02814
13	50,001-52,000	0.02465	0.01643	27	78,001-80,000	0.04378	0.02919
14	52,001-54,000	0.02596	0.01731				

Source: New Mexico Taxation and Revenue (2006)

New York

In New York, the weight-mile tax is based on commercial vehicles that fall into three specific categories (New York Department of Taxation and Finance, 2016):

- A truck, tractor, or other self-propelled vehicle, with any trailer, semi-trailer, or dolly (or any other vehicle) with a gross weight of more than 18,000 pounds.
- A truck having an unloaded weight of greater than 8,000 pounds.
- A tractor having an unloaded weight of greater than 4,000 pounds.

The tax is based on miles traveled on New York highways, where toll-paid portions of the New York Thruway are excluded. Tax is computed at a rate determined by the weight of the motor vehicle and the method chosen to report the tax: (1) Gross weight method or (2) Unloaded weight method. A summary of New York weight-mile tax rates by method are shown in Table 2 to Table 5.

Table 2: Summary of Highway Use Tax Rates in New York for Gross Weight Method (Schedule 1)

Laden Non-Thruway Miles for Tractors and Trucks		Unladen Non-Thruway Miles for Tractors (With Trailers)	
Weight (lbs.)	Rate (\$)	Weight (lbs.)	Rate (\$)
18,001 to 20,000	0.0084	7,001 to 8,500	0.0084
20,001 to 22,000	0.0098	8,501 to 10,000	0.0098
22,001 to 24,000	0.0112	10,001 to 12,000	0.0112
24,001 to 26,000	0.0126	12,001 to 14,000	0.0126
26,001 to 28,000	0.0133	14,001 to 16,000	0.0133
28,001 to 30,000	0.0140	16,001 to 18,000	0.0140
30,001 to 32,000	0.0147	18,001 and Over Add \$0.0007 Per Ton and Fraction Thereof	
32,001 to 34,000	0.0154		
34,001 to 36,000	0.0161		
36,001 to 38,000	0.0168	Unladen Non-Thruway Miles for Trucks (Alone or With Trailers) and Tractors (Without Trailers)	
38,001 to 40,000	0.0175	Weight (lbs.)	Rate (\$)
40,001 to 42,000	0.0182	18,001 to 20,000	0.0084
42,001 to 44,000	0.0196	20,001 to 22,000	0.0098
44,001 to 46,000	0.0210	22,001 to 24,000	0.0112
46,001 to 48,000	0.0224	24,001 to 26,000	0.0126
48,001 to 50,000	0.0238	26,001 to 28,000	0.0133
50,001 to 52,000	0.0252	28,001 to 30,000	0.0140
52,001 to 54,000	0.0266	30,001 and Over Add \$0.0007 Per Ton and Fraction Thereof	
54,001 to 56,000	0.0280		
56,001 to 58,000	0.0294		
58,001 to 60,000	0.0308		
60,001 to 62,000	0.0322		
62,001 to 64,000	0.0336		
64,001 to 66,000	0.0357		
66,001 to 68,000	0.0378		
68,001 to 70,000	0.0399		
70,001 to 72,000	0.0420		
72,001 to 74,000	0.0455		
74,001 to 76,000	0.0490		
76,001 to 78,000	0.0518		
78,001 to 80,000	0.0546		
80,001 and Over Add \$0.0028 Per Ton and Fraction Thereof			

Source: New York Department of Taxation and Finance (2016)

Table 3: Summary of Highway Use Tax Rates in New York for Gross Weight Method (Schedule 2)

Laden Non-Thruway Miles for Tractors and Trucks		Unladen Non-Thruway Miles for Tractors (With Trailers)	
Weight (lbs.)	Rate (\$)	Weight (lbs.)	Rate (\$)
18,001 to 20,000	0.006	7,001 to 8,500	0.006
20,001 to 22,000	0.007	8,501 to 10,000	0.007
22,001 to 24,000	0.008	10,001 to 12,000	0.008
24,001 to 26,000	0.009	12,001 to 14,000	0.009
26,001 to 28,000	0.0095	14,001 to 16,000	0.0095
28,001 to 30,000	0.010	16,001 to 18,000	0.010
30,001 to 32,000	0.0105	18,001 and Over Add \$0.0005 Per Ton and Fraction Thereof	
32,001 to 34,000	0.011		
34,001 to 36,000	0.0115		
36,001 to 38,000	0.012		
		Unladen Non-Thruway Miles for Trucks (Alone or With Trailers) and Tractors (Without Trailers)	
		Weight (lbs.)	Rate (\$)
38,001 to 40,000	0.0125	18,001 to 20,000	0.006
40,001 to 42,000	0.013	20,001 to 22,000	0.007
42,001 to 44,000	0.014	22,001 to 24,000	0.008
44,001 to 46,000	0.015	24,001 to 26,000	0.009
46,001 to 48,000	0.016	26,001 to 28,000	0.0095
48,001 to 50,000	0.017	28,001 to 30,000	0.010
50,001 to 52,000	0.018	30,001 and Over Add \$0.0005 Per Ton and Fraction Thereof	
52,001 to 54,000	0.019		
54,001 to 56,000	0.020		
56,001 to 58,000	0.021		
58,001 to 60,000	0.022		
60,001 to 62,000	0.023		
62,001 to 64,000	0.024		
64,001 to 66,000	0.0255		
66,001 to 68,000	0.027		
68,001 to 70,000	0.0285		
70,001 to 72,000	0.030		
72,001 to 74,000	0.0325		
74,001 to 76,000	0.035		
76,001 to 78,000	0.037		
78,001 to 80,000	0.039		
80,001 and Over Add \$0.002 Per Ton and Fraction Thereof			

Source: New York Department of Taxation and Finance (2016)

Table 4: Summary of Highway Use Tax Rates in New York for Unloaded Weight Method (Schedule 1)

Non-Thruway Miles for Trucks		Non-Thruway Miles for Tractors	
Weight (lbs.)	Rate (\$)	Weight (lbs.)	Rate (\$)
8,001 to 9,000	0.0056	4,001 to 5,500	0.0084
9,001 to 10,000	0.0070	5,501 to 7,000	0.0140
10,001 to 11,000	0.0098	7,001 to 8,500	0.0196
11,001 to 12,000	0.0112	8,501 to 10,000	0.0252
12,001 to 13,000	0.0126	10,001 to 12,000	0.0350
13,001 to 14,000	0.0140	12,001 and Over	0.0462
14,001 to 15,000	0.0154		
15,001 to 17,500	0.0168		
17,501 to 20,000	0.0196		
20,001 to 22,500	0.0252		
22,501 to 25,000	0.0308		
25,001 and Over	0.0378		

Source: New York Department of Taxation and Finance (2016)

Table 5: Summary of Highway Use Tax Rates in New York for Unloaded Weight Method (Schedule 2)

Non-Thruway Miles for Trucks		Non-Thruway Miles for Tractors	
Weight (lbs.)	Rate (\$)	Weight (lbs.)	Rate (\$)
8,001 to 9,000	0.004	4,001 to 5,500	0.006
9,001 to 10,000	0.005	5,501 to 7,000	0.010
10,001 to 11,000	0.007	7,001 to 8,500	0.014
11,001 to 12,000	0.008	8,501 to 10,000	0.018
12,001 to 13,000	0.009	10,001 to 12,000	0.025
13,001 to 14,000	0.010	12,001 and Over	0.033
14,001 to 15,000	0.011		
15,001 to 17,500	0.012		
17,501 to 20,000	0.014		
20,001 to 22,500	0.018		
22,501 to 25,000	0.022		
25,001 and Over	0.027		

Source: New York Department of Taxation and Finance (2016)

Oregon

Oregon is the fourth state currently implementing a state weight-mile tax. In Oregon, the weight-mile tax applies to any vehicle (in commercial operations) that uses Oregon's public roads and has a registered weight of greater than 26,000 pounds (ODOT Motor Carrier Transportation Division, 2018c). For a summary of weight-mile tax rates in Oregon, refer to Table 6 and Table 7. In addition, Oregon has a road use assessment fee, in which a fee is paid for loads of greater than 98,000 pounds that cannot be divided (i.e., a single piece of machinery) (ODOT Motor Carrier Transportation Division, 2018c). These fees are assessed for vehicles ranging from 98,000 pounds to 900,000 pounds, and by number of axles. The documentation is too extensive to report here, but

a full tabulation of these rates are provided by ODOT Motor Carrier Transportation Division (2018b).¹

Table 6: Oregon Mileage Tax Rates for all Types of Fuel (Over 26,000 lbs. and Less Than 80,000 lbs.)

Weight Group (lbs.)	Mills (1/10 of 1 Cent) Per Mile	Rate Per Mile (\$)	Weight Group (lbs.)	Mills (1/10 of 1 Cent) Per Mile	Rate Per Mile (\$)
26,001 to 28,000	62.3	0.0623	52,001 to 54,000	104.1	0.1041
28,001 to 30,000	66.0	0.0660	54,001 to 56,000	108.0	0.1080
30,001 to 32,000	68.9	0.0689	56,001 to 58,000	112.5	0.1125
32,001 to 34,000	72.1	0.0721	58,001 to 60,000	117.7	0.1177
34,001 to 36,000	74.9	0.0749	60,001 to 62,000	123.7	0.1237
36,001 to 38,000	78.7	0.0787	62,001 to 64,000	130.6	0.1306
38,001 to 40,000	81.7	0.0817	64,001 to 66,000	138.0	0.1380
40,001 to 42,000	84.7	0.0847	66,001 to 68,000	147.8	0.1478
42,001 to 44,000	87.8	0.0878	68,001 to 70,000	158.3	0.1583
44,001 to 46,000	90.7	0.0907	70,001 to 72,000	168.7	0.1687
46,001 to 48,000	93.7	0.0937	72,001 to 74,000	178.3	0.1783
48,001 to 50,000	96.8	0.0968	74,001 to 76,000	187.5	0.1875
50,001 to 52,000	100.4	0.1004	76,001 to 78,000	196.6	0.1966
			78,001 to 80,000	204.8	0.2048

*Note: Mills per mile are converted to dollars per mile by moving the decimal point three places to the left. Multiple the decimal fraction by the Oregon Taxable Miles for the amount of tax due for each weight.

Source: ODOT Motor Carrier Transportation Division (2018a)

Table 7: Oregon Axle-Weight Mileage Tax Rates (Greater Than 80,000 lbs.)

Declared Combined Weight Group (lbs.)	5-Axle		6-Axle		7-Axle		8-Axle		9-Axle or More	
	Mills	Rate (\$)	Mills	Rate (\$)	Mills	Rate (\$)	Mills	Rate (\$)	Mills	Rate (\$)
80,001 to 82,000	211.5	0.2115	193.4	0.1934	180.8	0.1808	171.8	0.1718	162.0	0.1620
82,001 to 84,000	218.3	0.2183	196.6	0.1966	183.8	0.1838	174.0	0.1740	164.2	0.1642
84,001 to 86,000	224.9	0.2249	201.1	0.2011	186.8	0.1868	176.2	0.1762	166.5	0.1665
86,001 to 88,000	232.5	0.2325	205.4	0.2054	189.7	0.1897	179.3	0.1793	168.7	0.1687
88,001 to 90,000	241.5	0.2415	210.7	0.2107	192.8	0.1928	182.2	0.1822	171.8	0.1718
90,001 to 92,000	252.0	0.2520	216.8	0.2168	195.6	0.1956	185.2	0.1852	174.8	0.1748
92,001 to 94,000	263.3	0.2633	222.7	0.2227	198.7	0.1987	188.2	0.1882	177.1	0.1771
94,001 to 96,000	275.3	0.2753	229.5	0.2295	202.5	0.2025	191.3	0.1913	179.9	0.1799
96,001 to 98,000	288.1	0.2881	237.8	0.2378	207.0	0.2070	194.4	0.1944	183.0	0.1830
98,001 to 100,000	-	-	246.7	0.2467	211.5	0.2115	198.0	0.1980	186.0	0.1860
100,001 to 102,000	-	-	-	-	216.0	0.2160	202.5	0.2025	189.1	0.1891
102,001 to 104,000	-	-	-	-	220.5	0.2205	207.0	0.2070	192.8	0.1928
104,001 to 105,500	-	-	-	-	226.4	0.2264	211.5	0.2115	196.6	0.1966

*Note: Mills per mile are converted to dollars per mile by moving the decimal point three places to the left. Multiple the decimal fraction by the Oregon Taxable Miles for the amount of tax due for each weight.

Source: ODOT Motor Carrier Transportation Division (2018a)

¹ Full tabulation of Oregon Road Use Assessment Fees and corresponding weight/axles can be viewed [here](#).

Comparison of Weight-Mile Tax by State

As seen, each state has its own implementation of a weight-mile tax. In Kentucky, the weight-mile tax is a fixed rate applied to all commercial motor vehicles with a GVW or greater than 59,999 pounds. The rate in Kentucky is not disaggregated any further (e.g., GVW, number of axles, etc.). In New Mexico, the weight-mile tax rate begins with commercial motor vehicles with a GVW of greater than 26,000 pounds. New Mexico implements its weight-mile tax in 2,000 pound increments, each with a full haul rate and a one-way rate (i.e., empty backhaul). The weight-mile tax in New York is split into three distinct categories, in which two are for unloaded trucks. In addition, in terms of paying tax, commercial motor vehicles can fall into one of two categories: gross weight method or unloaded weight method. In Oregon, weight-mile tax fees are determined by declared weight and observed weight, where these fees are determined by Oregon's Highway Cost Allocation study.

REFERENCES

- Kentucky Transportation Cabinet. (2018a). Kentucky Weight Distance. Retrieved November 12, 2018, from <https://drive.ky.gov/motor-carriers/Pages/KYU.aspx>
- Kentucky Transportation Cabinet. (2018b). Weight Distance and Intrastate Audit Assistance. Retrieved November 12, 2018, from <https://transportation.ky.gov/Audits/Pages/Weight-Distance-and-Intrastate-Audit-Assistance.aspx>
- New Mexico Motor Vehicle Division. (2018). Weight Distance. Retrieved November 12, 2018, from <http://www.mvd.newmexico.gov/weight-distance.aspx>
- New Mexico Taxation and Revenue. (2006). Weight Distance Tax Return - Long Form. Sante Fe, NM.
- New Mexico Taxation and Revenue. (2018). All New Mexico Taxes. Retrieved November 12, 2018, from <http://www.tax.newmexico.gov/all-nm-taxes.aspx?9674a2e28c1442ce8b25e81c6d015418blogPostId=eb25420465ab47b693bfbea6dc1730e8>
- New York Department of Taxation and Finance. (2016). An Introduction to Highway Use Tax. Retrieved November 19, 2018, from https://tax.ny.gov/pubs_and_bulls/tg_bulletins/hut/introduction.htm
- ODOT Motor Carrier Transportation Division. (2018a). Mileage Tax Rates. Retrieved November 27, 2018, from <https://www.oregon.gov/ODOT/Forms/Motcarr/9928-2018.pdf>
- ODOT Motor Carrier Transportation Division. (2018b). Oregon Road Use Assessment Fees. Retrieved November 27, 2018, from <https://www.oregon.gov/ODOT/Forms/Motcarr/9926-2018.pdf>
- ODOT Motor Carrier Transportation Division. (2018c). Pay Applicable Taxes and Fees. Retrieved November 27, 2018, from <https://www.oregon.gov/ODOT/MCT/Pages/ReportYourTaxes.aspx>