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LAVONNE GRIFFIN-VALADE  
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DEPUTY SECRETARY OF STATE  
AND TRIBAL LIAISON



ARCHIVES DIVISION

STEPHANIE CLARK  
DIRECTOR

800 SUMMER STREET NE  
SALEM, OR 97310  
503-373-0701

**PERMANENT ADMINISTRATIVE ORDER**

**DEQ 3-2024**

CHAPTER 340

DEPARTMENT OF ENVIRONMENTAL QUALITY

**FILED**

03/05/2024 2:00 PM  
ARCHIVES DIVISION  
SECRETARY OF STATE  
& LEGISLATIVE COUNSEL

FILING CAPTION: High Hazard Rail Tank Fee

EFFECTIVE DATE: 03/05/2024

AGENCY APPROVED DATE: 03/05/2024

CONTACT: Emil Hnidey  
503-568-0376  
emil.hnidey@deq.oregon.gov

700 NE Multnomah St.  
Suite 600  
Portland, OR 97232

Filed By:  
Emil Hnidey  
Rules Coordinator

ADOPT: 340-141-0290

RULE TITLE: Loaded Tank Railroad Car Fee

NOTICE FILED DATE: 12/14/2023

RULE SUMMARY: Adopting new Loaded Tank Railroad Car Fee rule.

RULE TEXT:

- (1) The terms used in this rule have the meanings provided by Or Laws 2019 c. 518 sec. 13(b).
- (2) The owner of oil at the time the oil is transported by loaded tank railroad car in this state shall pay to the Department of Revenue a fee of \$19 for each tank railroad car loaded with oil.
  - (a) If the loaded tank railroad car enters this state from outside of this state, the fee shall be imposed on the owner of the oil at the time the loaded tank railroad car enters this state.
  - (b) If the tank railroad car is loaded with oil in this state, the fee shall be imposed upon the loading of the oil into or onto the tank railroad car for transport in or through this state.
- (3) Each owner of oil transported by loaded tank railroad car shall remit payment of the fee established under this section on a quarterly basis. The assessment of this fee shall commence on April 1, 2024. Payment shall accompany a return submitted to the Department of Revenue within 30 days following the end of the preceding calendar quarter.

STATUTORY/OTHER AUTHORITY: ORS 468B.437, 468.020, 468.065

STATUTES/OTHER IMPLEMENTED: ORS 468B.435