



Motor Vehicle Tax FAQ

1. If I rent a car for more than 30 days, is it subject to the MVT?

No, anything over 30 days is NOT subject to the MVT.

2. If my business is outside of Multnomah County, am I subject to the tax if I rent inside of Multnomah County?

Yes, if the vehicle is being rented by an individual in the county or used within the county.

3. If I am renting a vehicle over 24,000 pounds, am I subject to the tax?

No, vehicles above 24,000 pounds are exempt. Motor homes, truck campers, and vehicles carrying less than 10 people are subject to the MVT.

4. Are motorcycles/scooters subject to the MVT?

Yes, motorcycles and scooter-type vehicles capable of being used on the highways of the state are subject to the tax.

5. Are options and accessories subject to the MVT?

Yes, car seats, upgrades, GPS, etc., are all subject to the MVT.

6. Is fuel taxed under the MVT?

Fuel is taxed as part of the Motor Vehicle Fuel Tax found in Multnomah County Code §11.200 and is not additionally taxed as part of the MVT.

7. Do I have to collect the tax at the time of the rental fee?

Yes, the tax must be collected when the rental fee is paid.

8. When is the tax due?

Quarterly by 1/31, 4/30, 7/31, 10/31 and must be postmarked by due date.

9. What reporting requirements are there?

The reporting requirements are summarized on the [MVT return form](#).

10. Are there any exemptions to the MVT?

Yes, if you are getting your vehicle repaired, or if the vehicle is used for official government business, in addition to the exemptions listed in Multnomah County Code §11.305.

12. Are vehicle sharing programs subject to the tax?

Yes, please see [ORS 742.585\(3\) and \(4\)](#) for the definitions of “personal vehicle sharing” and “personal vehicle sharing program.”

13. How do I register my business?

Complete the form <https://www.multco.us/file/mvt-license-application> and submit the \$50 registration fee to the Multnomah County Treasury department.

14. How long is my business required to retain Motor Vehicle Rental Tax information?

Records are to be kept for 3 years in accordance with Multnomah County Code § 11.303(D) .

15. What records are required for exempt rentals?

Documentation that displays the underlying exemption. Examples would be a repair quote, a government rental contract, documentation showing a 30 day rental, etc.