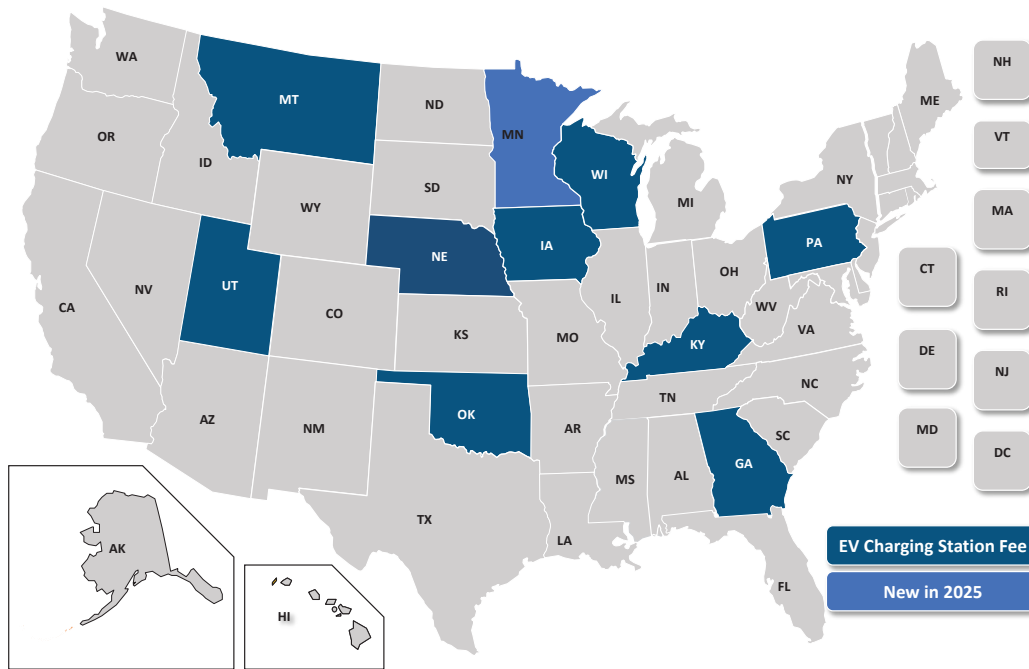


ELECTRIC VEHICLE CHARGING STATION FEES

Amidst the growing number of electric vehicles on our nation’s roadways, state transportation officials are addressing the challenge of ensuring electric vehicle drivers contribute to the construction and maintenance of the transportation infrastructure they use. As states begin to expand their electric vehicle charging infrastructure, many are considering levying a per kilowatt-hour excise tax on electricity use at public electric vehicle charging stations.

10 States Have Enacted an EV Charging Station Tax or Fee



Source: TIAC, "ELECTRIC VEHICLE EXCISE TAX MODEL LANGUAGE," April 2024

| STATE | YEAR APPROVED | DESCRIPTION |
|--------------|---------------|--|
| Pennsylvania | 1997 | The rate of the excise tax is computed on a gasoline gallon equivalent basis; the tax applied to each gasoline gallon equivalent (note: the state gas tax is indexed annually). The 2022 excise tax rate on electric power was 1.72 cents per kilowatt-hour. |
| Iowa | 2019 | Flat 2.6 cents-per-kwh. |
| Oklahoma | 2021 | Flat 3 cents-per-kwh. |
| Kentucky | 2022 | 3 cents-per-kwh, indexed to NHCCI. |
| Georgia | 2023 | One gallon of electricity is 11 kilowatt-hours, charged as a gallon of gas (gas tax is indexed to CAFÉ standards and CPI). |
| Utah | 2023 | 12.5% of what a charging station charges per-kwh, per-hour, and/or by subscription. |
| Montana | 2023 | 3 cents-per-kwh. |
| Wisconsin | 2024 | 3 cents-per-kwh. |
| Nebraska | 2024 | 3 cents-per-kwh |
| Minnesota | 2025 | 5 cents-per-kwh |