

**BILL SUMMARY**  
1<sup>st</sup> Session of the 58<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 600</b>
<b>Version:</b>	<b>FULLPCS1</b>
<b>Request Number:</b>	<b>8055</b>
<b>Author:</b>	<b>Rep. Hilbert</b>
<b>Date:</b>	<b>4/7/2021</b>
<b>Impact:</b>	<b>Unknown Impact to Revenue From Kilowatt Hour Levy</b>

**Research Analysis**

The proposed committee substitute for SB 600 provides that the tax of 3 cents per kilowatt hour or its equivalent levied beginning January 1, 2024, on electric currents used to charge electric vehicles does not apply to electric vehicles charged at stations with a charging capacity of less than 50 kilowatts and charging stations that do not require payment for use. The measure also directs the Oklahoma Tax Commission to promulgate rules for the purpose of determining a percentage basis equivalent tax, which shall be recalculated annually.

The provisions of the proposed committee substitute for SB 600 are contingent upon the passage of HB 2234.

Prepared By: Emily McPherson

**Fiscal Analysis**

The measure provides an exemption to the \$0.03 per kilowatt hour levy established in HB 2234 to electric vehicles charged at charging stations with charging capacities of less than fifty kilowatts and stations not requiring payment for use.

The revenue impact estimate on the kilowatt hour levy is unknown by the Tax Commission. The exemption provision may modify eventual revenue collections once established.

Prepared By: Mark Tygret

**Other Considerations**

None.