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STATE OF OKLAHOMA

1st Session of the 59th Legislature (2023)

HOUSE BILL 2315 By: Hilbert of the House

By: Hilbert of the House

and

Gollihare of the Senate

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 2021, Sections 6504, 6506 and 6508, which relate to the Driving on Road Infrastructure with Vehicles of Electricity Act of 2021; modifying provisions related to determination of tax rate; modifying reporting date for tax; modifying requirements with respect to the Oklahoma Tax Commission; eliminating requirement for certain administrative rules; and providing an effective date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY 68 O.S. 2021, Section 6504, is amended to read as follows:

Section 6504. A. There is hereby imposed a tax of three cents (\$0.03) per kilowatt hour or its equivalent, as determined by the Oklahoma ~~Tax~~ Corporation Commission, on the electric current used to charge or recharge the battery or batteries of an electric vehicle. The tax shall be levied beginning January 1, 2024.

1 B. The amount of tax prescribed or authorized by this section
2 shall not include any fees or charges associated with the method for
3 payment for the charging service, but shall be based only upon the
4 rate of tax and the electricity transferred during the charging
5 process.

6 C. The tax imposed pursuant to this section shall not be
7 applicable to electric vehicles charged at a private residence at
8 which the owner or occupant of the residence uses electric power
9 paid for by the owner or occupant of the residence which is supplied
10 to the residence by a regulated public utility, an electric
11 cooperative or other wholesale level of electric supply, whether or
12 not supplemented by electric power produced by the owner or occupant
13 using solar energy or other methods to provide electric power to the
14 residence.

15 D. The tax imposed pursuant to this section shall not be
16 applicable to electric vehicles charged at charging stations with a
17 charging capacity of less than fifty (50) kilowatts and charging
18 stations that do not require payment for use.

19 E. In order to determine an equivalent measurement as required
20 in subsection A of this section, the Oklahoma ~~Tax~~ Corporation
21 Commission shall promulgate rules that allow businesses, based on
22 the average cost that such business charged customers at the
23 business's charging stations in the preceding year, to charge the
24 tax on a percentage basis equivalent to the amount of tax that would

1 otherwise have been charged had the rate provided in subsection A of
2 this section been applied in the preceding year. The percentage
3 basis equivalent shall be recalculated annually in conjunction with
4 the Oklahoma ~~Tax~~ Corporation Commission. Businesses with multiple
5 charging station locations in the state shall be authorized to
6 utilize the same percentage basis equivalent at all such locations.

7 SECTION 2. AMENDATORY 68 O.S. 2021, Section 6506, is
8 amended to read as follows:

9 Section 6506. A. The tax imposed pursuant to the provisions of
10 Section 4 6503 of this ~~act~~ title shall be remitted monthly by each
11 charging station owner or operator. The tax shall be remitted using
12 such forms as the Oklahoma Tax Commission may prescribe for that
13 purpose.

14 B. The tax and any required report shall be filed with the Tax
15 Commission not later than the ~~twentieth~~ twenty-seventh day of the
16 month following the month during which the electric charging for an
17 electric vehicle occurred.

18 C. The charging station owner or operator shall separately
19 state on any invoice or billing document provided to the customer
20 the amount of the tax imposed pursuant to Section 4 6503 of this ~~act~~
21 title and shall not include the tax amount in the total amount
22 billed to the customer.

23 D. The provisions of this section shall not prohibit a charging
24 station owner or operator from imposing a fee or charge in addition

1 to the kilowatt hour or other equivalent unit of measurement for the
2 transfer of electric power to an electric vehicle.

3 E. Legacy chargers shall be exempt from remitting the tax
4 levied in this section until November 1, 2041.

5 F. Public charging stations that have never charged a fee for
6 their use shall be exempt from remitting the tax levied in this
7 section until November 1, 2041.

8 SECTION 3. AMENDATORY 68 O.S. 2021, Section 6508, is
9 amended to read as follows:

10 Section 6508. A. Except for charging stations with a charging
11 capacity of less than fifty (50) kilowatts, and charging stations
12 that do not require payment for use, all charging stations in
13 operation prior to the effective date of this act shall register
14 with the Oklahoma Tax Commission not later than January 31, 2024.
15 The Oklahoma Tax Commission shall provide or make available updated
16 registration information to the Oklahoma Corporation Commission.

17 B. For a charging station which requires payment for its use
18 and begins operations for the first time on or after November 1,
19 2021, the charging station owner or operator shall register with the
20 Oklahoma Tax Commission not later than fifteen (15) days after the
21 date as of which the first business operations at the station site
22 begin or by January 31, 2024, whichever is later.

23 C. Any public charging station for an electric vehicle
24 constructed or which begins operations for the first time on or

1 after November 1, 2021, shall use a metering system that is capable
2 of imposing the cost for the charging service using a unit per
3 kilowatt hour or an equivalent measurement as determined by the ~~Tax~~
4 Corporation Commission, such as time elapsed while charging and the
5 charging capacity of the charging station, or such as the process
6 described in subsection E of Section ~~4~~ 6504 of this ~~act~~ title. The
7 metering system shall include a system by which an audit of the
8 electricity supplied through the system may be performed to
9 determine the amount of electricity transferred to a customer and
10 the cost charged by the charging station owner or operator for each
11 unit of electricity transferred.

12 D. The Oklahoma Tax Commission shall have the authority to
13 inspect the premises and equipment of any charging station owner or
14 operator to enforce compliance with the provisions of this section.

15 E. If a charging station owner or operator fails to remit the
16 tax as required by the provisions of this act, the Oklahoma Tax
17 Commission shall begin proceedings to terminate the charging station
18 owner or operator license to do business for failure to remit in the
19 same manner as prescribed by law for failure to remit sales tax.

20 SECTION 4. This act shall become effective November 1, 2023.

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22 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
23 02/23/2023 - DO PASS, As Coauthored.
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