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April 10, 2023

ENGROSSED HOUSE  
BILL NO. 2315

By: Hilbert of the House

and

Gollihare of the Senate

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.

B. The amount of tax prescribed or authorized by this section shall not include any fees or charges associated with the method for

1 payment for the charging service, but shall be based only upon the  
2 rate of tax and the electricity transferred during the charging  
3 process.

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

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

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

1 basis equivalent shall be recalculated annually in conjunction with  
2 the Oklahoma ~~Tax~~ Corporation Commission. Businesses with multiple  
3 charging station locations in the state shall be authorized to  
4 utilize the same percentage basis equivalent at all such locations.

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

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

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

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

21 D. The provisions of this section shall not prohibit a charging  
22 station owner or operator from imposing a fee or charge in addition  
23 to the kilowatt hour or other equivalent unit of measurement for the  
24 transfer of electric power to an electric vehicle.

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

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

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

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

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

21 C. Any public charging station for an electric vehicle  
22 constructed or which begins operations for the first time on or  
23 after November 1, 2021, shall use a metering system that is capable  
24 of imposing the cost for the charging service using a unit per

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

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

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

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

19 COMMITTEE REPORT BY: COMMITTEE ON FINANCE  
20 April 10, 2023 - DO PASS  
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