



## MONTANA PUBLIC ELECTRIC VEHICLE CHARGING STATION TAX (HB 55)

### FACT SHEET

March 2024

#### ELECTRIC VEHICLE CHARGING INFRASTRUCTURE IN MONTANA

- Through March 31, 2024, there were 129 charging stations in Montana.
- Montana currently has 44 charging stations with a rated capacity over 25 kW.
- 34 of the charging stations with a rated capacity over 25 kW have initial dates of operation prior to July 1, 2023, and are not required to be separately metered and remit the public charging station tax until 2025.
- Montana currently has 10 public charging stations with a rated capacity over 25 kW with initial operating dates after July 1, 2023, which are required to be separately metered. Public utilities are remitting the \$0.0275 per kWh tax on these 10 stations quarterly.

#### ELECTRIC VEHICLE PUBLIC CHARGING STATION TAX COLLECTION IN MONTANA

- Although House Bill 55 was effective July 1, 2023, the public utilities were unable to start collecting the tax in their rates until the tariffs were approved by the Public Service Commission on December 1, 2023.
- Montana Department of Transportation collected the first public charging station tax return in January 2024 for the period of December 1 through December 31 in the amount of \$413.60 for 15,040 kWh.
- First quarter 2024 tax returns for 1/1/24 - 3/31/2024 were due April 30, 2024. The Department collected \$4,576 in public charging station tax for 166,413 kWh in the first quarter.

#### ELECTRIC VEHICLE PUBLIC CHARGING STATION TAX LEGISLATIVE WORKING GROUP

- MDT organized a working group consisting of Legislators, MDT representatives, public utility representatives, and industry experts to address discrepancies and concerns during the upcoming 2025 legislative session.
- The working group has completed proposed amendments for 2025 which include clarifying the point of taxation at the separate meter installed by the public utilities, adding the definition of charging station owner, and striking confusing language.

#### NATIONAL ELECTRIC VEHICLE PUBLIC CHARGING STATION TAX

- Iowa imposes a \$0.026 per kilowatt-hour tax on public EV charging stations (effective July 2023).
- Kentucky imposes a tax of \$0.03 per kilowatt hour on electric vehicle power distributed by an electric power dealer (effective January 2024).
- Utah imposes a 12.5% tax on retail sales of electric current from electric vehicle charging stations (enacted March 2023).
- Georgia will require stations to track kilowatt-hour usage and collect a tax of \$0.26 for every 11 kilowatt-hours (effective January 2025).
- Oklahoma imposes an electric vehicle charging tax of \$0.03 per kilowatt hour on the electric current used to charge or recharge the battery of an electric vehicle (effective January 1, 2024).