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HOUSE BILL NO. 55

INTRODUCED BY D. LOGE

BY REQUEST OF THE TRANSPORTATION INTERIM COMMITTEE

A BILL FOR AN ACT ENTITLED: "AN ACT ESTABLISHING A TAX ON ELECTRIC VEHICLE CHARGING STATIONS; PROVIDING FOR DEPARTMENT OF LABOR AND INDUSTRY INSPECTION; PROVIDING RULEMAKING AUTHORITY; PROVIDING DEFINITIONS; AMENDING SECTION 69-8-803, MCA; AND PROVIDING ~~A DELAYED~~ AN EFFECTIVE DATE AND DELAYED IMPLEMENTATION DATES."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

NEW SECTION. **Section 1. Definitions.** As used in this part, unless the context clearly indicates otherwise, the following definitions apply:

(1) "Charging station" means equipment that transfers electric current to the power system of an electric vehicle and the real property in which the equipment is affixed, AND INCLUDES PUBLIC CHARGING STATIONS AND PUBLIC LEGACY CHARGERS.

(2) "Charging station operator" means a person, firm, general partnership, limited partnership, limited liability partnership, corporation, limited liability company, or other lawfully recognized business entity that operates a charging station.

(3) "Public charging station" means a charging station that is a for-profit business using a metered system to deliver electric current to an electric vehicle and charges the customer either for the electricity transferred or for the duration of time during which the transfer of electricity takes place.

(4) "Public legacy charger" means a public charging station operating before July 1, 2023, that ~~never measured electricity transferred from the charging station to a vehicle or is incapable of measuring the time elapsed while actively charging a vehicle and placing a fee on the charging session~~ HAS NEVER HAD A METERING SYSTEM IN PLACE CAPABLE OF MEASURING ELECTRICITY TRANSFERRED FROM THE CHARGING STATION TO THE VEHICLE OR IS INCAPABLE OF MEASURING THE TIME ELAPSED WHILE ACTIVELY CHARGING A VEHICLE AND PLACING A FEE ON THE CHARGING SESSION.

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NEW SECTION. Section 2. Public charging station tax -- PUBLIC LEGACY CHARGER TAX. (1) ~~There~~  
EFFECTIVE JULY 1, 2025, THERE is a tax of 3 cents a kilowatt hour or its equivalent on the electric current used to  
charge or recharge the battery or batteries of an electric vehicle at public charging stations.

(2) EFFECTIVE JULY 1, 2028, THERE IS A TAX OF 3 CENTS A KILOWATT HOUR OR ITS EQUIVALENT ON THE  
ELECTRIC CURRENT USED TO CHARGE OR RECHARGE THE BATTERY OR BATTERIES OF AN ELECTRIC VEHICLE AT PUBLIC  
LEGACY CHARGERS.

~~(2)(3)~~ The tax authorized by this section is based on the rate of tax and electricity transferred during  
the charging process, and it does not include any fees or charges associated with the method of payment for  
the charging services.

NEW SECTION. Section 3. Public charging CHARGING station rate disclosure. A charging station  
operator shall disclose at the charging station site the rate for electric power transferred to an electric vehicle.

NEW SECTION. Section 4. Charging station operator statements and tax payment. (1) All ~~public~~  
~~legacy chargers charging stations~~ must be registered with the department of transportation ~~45-30~~ days after [the  
effective date of this act].

(2) ~~Public charging~~Charging stations that begin operation after [the effective date of this act] must  
be registered with the department of transportation no later than ~~45-30~~ days after the first day of operation.

(3) ~~A~~EFFECTIVE JULY 1, 2025, A public charging station tax and required reports must be filed with  
the department of transportation ~~no later than the 25th day of the month following the month during which the~~  
~~charging for an electric vehicle occurred~~ AT INTERVALS REQUIRED BY THE DEPARTMENT.

(4) Public charging stations are exempt from EXACTING AND remitting the tax levied in [section 2]  
until July 1, 2025.

(5) (A) Public~~EXCEPT AS PROVIDED IN SUBSECTION (5)(B), PUBLIC~~ legacy chargers ~~that have never~~  
~~charged a fee for their use~~ are exempt from EXACTING AND remitting the tax levied in [section 2] until July 1,  
~~2025~~ 2028.

(B) THE DEPARTMENT OF TRANSPORTATION SHALL ADOPT RULES THAT ALLOW THE OWNER OF A PUBLIC

1 LEGACY CHARGER TO APPLY FOR AND RECEIVE AN EXEMPTION FROM SUBSECTION (5)(A) FOR A PERIOD OF TIME NOT TO  
2 EXCEED 5 YEARS ON A SHOWING OF UNDUE ECONOMIC HARDSHIP.

3 (6) The revenue derived from [section 2] must be deposited in the highway restricted account  
4 provided for in 15-70-126.

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6 NEW SECTION. Section 5. Authority to promulgate rules and regulations. (1) The department of  
7 transportation shall promulgate rules to credit Montana residents for any tax collected under [section 2] but not  
8 to exceed the total amount of ~~registration fees~~ ANY REGISTRATION FEE BASED ON THE WEIGHT for electric vehicles  
9 paid by a taxpayer during the year in which the taxpayer claims the credit.

10 (2) The department of transportation may promulgate rules and regulations to carry out the  
11 purpose of [sections 1 through 6], INCLUDING RULES FOR REPORTING AND REMITTING THE TAX LEVIED IN [SECTION 2].

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13 NEW SECTION. Section 6. Public charging station inspection. (1) The department of labor and  
14 industry may inspect the premises and equipment of any charging station operator to enforce compliance with  
15 this section.

16 (2) The department of labor and industry may:

17 (a) require third-party testing and calibration of charging stations;

18 (b) assess charging station operator costs incurred by the department to enforce testing,  
19 calibration, and inspection requirements; and

20 (c) promulgate rules to implement the provisions of this section and set fees necessary to carry out  
21 the duties and responsibilities of this section, WHICH MUST BE REASONABLY RELATED TO THE ACTUAL COSTS TO THE  
22 DEPARTMENT.

23

24 **Section 7.** Section 69-8-803, MCA, is amended to read:

25 **"69-8-803. Electric vehicle charging stations -- service entity requirements.** (1) A public utility  
26 may allow an electric vehicle charging station that meets the requirements in subsection (2) to be  
27 interconnected to its distribution system.

28 (2) A public utility may sell power to an entity to service electric vehicle charging stations that:

1 (a) procure power supplied by the public utility for the purpose of electric vehicle charging; and

2 (b) service electric vehicle charging stations within the public utility's service territory.

3 (3) Entities operating electric vehicle charging stations are not public utilities.

4 ~~(4) Charges pertaining to fueling electric vehicles may not be based on the cost of electricity."~~

5

6 **NEW SECTION. Section 8. Codification instruction.** [Sections 1 through 6] are intended to be  
7 codified as an integral part of Title 15, chapter 70, and the provisions of Title 15, chapter 70, apply to [sections  
8 1 through 6].

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10 **NEW SECTION. Section 9. Effective date.** [This act] is effective ~~January 1, 2025~~ JULY 1, 2023.

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