

**SENATE  
STATE OF MINNESOTA  
NINETY-SECOND SESSION**

**S.F. No. 1086**

(SENATE AUTHORS: HOWE)

DATE	D-PG	OFFICIAL STATUS
02/17/2021	428	Introduction and first reading Referred to Transportation Finance and Policy
02/25/2021	522a	Comm report: To pass as amended and re-refer to Taxes

1.1 A bill for an act

1.2 relating to motor vehicles; amending the surcharge on all-electric vehicles; imposing

1.3 a surcharge on plug-in hybrid electric vehicles; adjusting tax on motor vehicle

1.4 fuels; amending Minnesota Statutes 2020, section 168.013, subdivision 1m, by

1.5 adding a subdivision.

1.6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.7 Section 1. Minnesota Statutes 2020, section 168.013, subdivision 1m, is amended to read:

1.8 Subd. 1m. ~~Electric~~ **All-electric vehicle.** (a) In addition to the tax under subdivision 1a,

1.9 a surcharge of ~~\$75~~ \$229 is imposed for an all-electric vehicle, as defined in section 169.011,

1.10 subdivision 1a. Notwithstanding subdivision 8, revenue from the fee imposed under this

1.11 subdivision must be deposited in the highway user tax distribution fund.

1.12 (b) If the gasoline excise tax imposed by section 296A.07, subdivision 3, clause (3), is

1.13 increased or decreased, the surcharge under paragraph (a) must be increased or decreased,

1.14 respectively, by a corresponding percentage. The commissioner must collect the adjusted

1.15 surcharge amount under this paragraph on vehicle registrations occurring on or after the

1.16 effective date of the gasoline excise tax adjustment.

1.17 Sec. 2. Minnesota Statutes 2020, section 168.013, is amended by adding a subdivision to

1.18 read:

1.19 Subd. 1n. **Plug-in hybrid electric vehicle.** (a) In addition to the tax under subdivision

1.20 1a, a surcharge of \$114.50 is imposed for a plug-in hybrid electric vehicle as defined in

1.21 section 169.011, subdivision 54a. Notwithstanding subdivision 8, revenue from the fee

1.22 imposed under this subdivision must be deposited in the highway user tax distribution fund.

2.1 (b) If the gasoline excise tax imposed by section 296A.07, subdivision 3, clause (3), is  
2.2 increased or decreased, the surcharge under paragraph (a) must be increased or decreased,  
2.3 respectively, by a corresponding percentage. The commissioner must collect the adjusted  
2.4 surcharge amount under this paragraph on vehicle registrations occurring on or after the  
2.5 effective date of the gasoline excise tax adjustment.