

296A.075 ELECTRICITY AS VEHICLE FUEL TAX.

Subdivision 1. **Definitions.** (a) For purposes of this section, the following terms have the meanings given.

(b) "Electric utility" has the meaning given in section 216B.38, subdivision 5.

(c) "Legacy charger" means a public charging station in operation before October 1, 2023, that does not utilize electric vehicle supply equipment capable of measuring electricity delivered as vehicle fuel to an electric vehicle.

(d) "Residence" means the place where a person resides, permanently or temporarily.

Subd. 2. **Tax imposed on electricity sold as vehicle fuel.** (a) On and after July 1, 2027, a tax is imposed on all public charging station operators for electricity sold as vehicle fuel at a public charging station at a rate of five cents per kilowatt hour of electricity.

(b) On or before the 23rd of each month, a person who is required to pay the tax imposed under this section must file with the commissioner a report, in the form and manner prescribed by the commissioner, showing the number of kilowatt hours of electricity sold as vehicle fuel delivered during the preceding calendar month, and other information the commissioner may require. The return must be accompanied by a remittance for the full unpaid tax liability shown by the return. All remittances must be made by electronic means.

Subd. 3. **Requirement.** Any public charging station that first begins delivering electricity sold as vehicle fuel on or after July 1, 2027, must be capable of imposing the cost of electricity sold as vehicle fuel on a per-kilowatt-hour basis.

Subd. 4. **Deposit of revenues.** The commissioner must deposit the proceeds from the tax imposed in this section in the highway user tax distribution fund.

Subd. 5. **Exemptions.** (a) A legacy charger is exempt from the tax imposed under this section for electricity sold as vehicle fuel through December 31, 2031. On and after January 1, 2032, a legacy charger must be capable of imposing the cost of electricity sold as vehicle fuel on a per-kilowatt-hour basis.

(b) The tax imposed under this section is not applicable to:

(1) electric vehicles charged at a private residence that uses electric power paid for by the owner or occupant of the residence and that is supplied to the residence by an electric utility;

(2) public charging stations with a charging capacity of less than 50 kilowatts; or

(3) public charging stations that do not require payment for the delivery of electricity as vehicle fuel.

History: *1Sp2025 c 8 art 2 s 76*