House Bill 1491

By: Representative Jasperse of the 11th

A BILL TO BE ENTITLED AN ACT

To amend an Act relating to regulation and taxation of electricity used as motor fuel and 1 electric vehicle charging stations, approved May 2, 2023, (Ga. L. 2023, p. 376/SB 146), so 2 3 as to extend the effective date of provisions relative to regulatory authority of the Department 4 of Agriculture and revenue and taxation; to amend Article 8A of Chapter 1 of Title 10 of the 5 Official Code of Georgia Annotated, relating to electric vehicle charging stations, so as to 6 revise and provide for standards for display of electricity dispensed by electric vehicle 7 charging stations; to provide for standards and conditions for annual registration of electric 8 vehicle charging stations with the Department of Agriculture; to provide for registration fees; 9 to provide for inspections for safety; to provide for condemnation of electric vehicle charging 10 stations that present a public safety hazard; to amend Article 1 of Chapter 9 of Title 48 of the 11 Official Code of Georgia Annotated, relating to motor fuel tax, so as to provide for an 12 exception for collection of motor fuel taxes relative to electricity delivered by certain electric 13 vehicle charging stations; to provide for related matters; to provide for effective dates; to 14 repeal conflicting laws; and for other purposes.

15 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.
An Act relating to regulation and taxation of electricity used as motor fuel and electric
vehicle charging stations, approved May 2, 2023, (Ga. L. 2023, p. 376/SB 146) is amended

19 by revising subsection (b) of Section 5-1 to read as follows:

20 "(b) Part II of this Act, which provides for the regulatory authority of the Department of
21 Agriculture, and Part III of this Act, relating to revenue and taxation, shall become
22 effective on January 1, 2026."

23

24

SECTION 2.

Article 8A of Chapter 1 of Title 10 of the Official Code of Georgia Annotated, relating to electric vehicle charging stations, is amended by revising Code Section 10-1-222, relating to monitoring of amount of electricity delivered and inspections of stations, as follows:

27 ″10-1-222.

(a)(1)(A) All electric vehicle charging stations <u>that deliver electricity to a consumer for</u>
<u>consideration of payment</u> shall be capable of accurately measuring and prominently
displaying the amount of electricity delivered to each electric vehicle on a per
kilowatt-hour basis, either directly upon the station or remotely through the use of a
digital network. Such stations shall be further equipped with meters to record the total
kilowatt-hours dispensed.

34 (B) All electric vehicle charging stations installed for operation on or after January 1,

35 <u>2026, shall be capable of accurately measuring and prominently displaying the amount</u>

36 of electricity delivered to each electric vehicle on a per kilowatt-hour basis, either

37 <u>directly upon the station or remotely through the use of a digital network</u>. Such stations

38 <u>shall be further equipped with meters to record the total kilowatt-hours dispensed.</u>

39 (2) All electric vehicle charging stations that deliver electricity by alternating current and

- 40 for no consideration of payment in operation prior to January 1, 2026, shall be capable
- 41 of prominently displaying when the maximum needed amount of electricity has been

24

42	delivered to an electric vehicle, either directly upon the station or remotely through the
43	use of a digital network.
44	(b) All electric vehicle charging stations shall be subject to inspection as provided for in
45	this article. Prior to operation of any electric vehicle charging station and annually
46	thereafter, an electric vehicle charging provider shall register with the Commissioner in the
47	form and manner prescribed by such Commissioner. Such registration shall include the
48	location of the electric vehicle charging station; whether the electricity to be provided will
49	be in exchange for consideration of payment; the date of first operation of the electric
50	vehicle charging station; the name, brand, or manufacturer of the type of electric vehicle
51	charging station, together with the name and address thereof; and certification that the
52	electric vehicle charging station is in conformity with the specifications established
53	pursuant to this article by the Commissioner.
54	(c) Upon compliance with the requirements of this Code section, a certificate of
55	registration shall be issued:
56	(1) For an electric vehicle charging station described in paragraph (1) of subsection (a)
57	of this Code section, upon payment of an annual registration fee of \$250.00; or
58	(2) For an electric vehicle charging station described in paragraph (2) of subsection (a)
59	of this Code section, upon payment of an annual registration fee of \$50.00.
60	(d) Certificates of registration issued by the Commissioner pursuant to this Code section
61	shall be posted in a prominent and accessible place upon the electric vehicle charging
62	station."

63

SECTION 3.

Said article is further amended by revising Code Section 10-1-224, relating to inspection of
stations, seal of accuracy in electricity delivery, adjustments, condemnation, secret
manipulation prohibited, and regulatory authority, as follows:

67 *"*10-1-224.

68 (a) Electric vehicle charging station inspectors shall inspect all electric vehicle charging69 stations located in the territory assigned to them.

(b) All electric vehicle charging stations <u>that deliver electricity to a consumer for</u> <u>consideration of payment</u> found to be giving accurate measure of the amount of electricity delivered within the tolerance established by regulations of the Commissioner shall have the electric vehicle charging station sealed with an official seal applied by an inspector duly authorized by the Commissioner.

75 (c)(1) If any electric vehicle charging station shall be found to be in unsafe condition pursuant to standards established by regulations of the Commissioner, the inspector shall 76 then and there notify the electric vehicle charging provider, whether owner or lessee. 77 Should the electric vehicle charging provider in receipt of notice pursuant to this 78 79 paragraph fail or refuse to then and there make such adjustments as shall be necessary to bring the electric vehicle charging station into compliance with safety rules or 80 81 regulations, the same shall be considered a hazard to public safety and condemned and 82 rendered inoperable immediately by the inspector examining the same; and such electric 83 vehicle charging station shall not again be operated without the written consent of the 84 Commissioner. Inspectors shall be required to report to the Commissioner immediately 85 the name and number of any electric vehicle charging station condemned and rendered 86 inoperable pursuant to this paragraph.

If any electric vehicle charging station <u>that delivers electricity to a consumer for</u>
 <u>consideration of payment</u> shall be found to be giving inaccurate measure of the amount
 of electricity delivered in excess of the tolerance established by regulations of the
 Commissioner, the inspector shall then and there notify the electric vehicle charging
 provider, whether owner or lessee. Should the electric vehicle charging provider <u>in</u>
 receipt of notice pursuant to this paragraph fail or refuse to then and there make such
 adjustments as shall be necessary to bring the measure within the allowed variation, the

94 same shall be condemned and rendered inoperable immediately by the inspector 95 examining the same; and such electric vehicle charging station shall not again be operated 96 without the written consent of the Commissioner. Inspectors shall be required to report 97 to the Commissioner immediately the name and number of any electric vehicle charging 98 station condemned and rendered inoperable <u>pursuant to this paragraph</u>.

99 (d) When any electric vehicle charging station is condemned under this article by any 100 inspector, it shall be the duty of the inspector immediately to make affidavit before the 101 judge of the probate court of the county in which the electric vehicle charging station is 102 located that such station is being operated contrary to law by the electric vehicle charging 103 provider who shall be named in the affidavit. Thereupon the judge of the probate court 104 shall issue an order to the electric vehicle charging provider named in the affidavit to show 105 cause before him or her on the day named in the order, not more than ten days nor fewer 106 than three days from the issuance of the order, why the electric vehicle charging station 107 should not be forfeited, confiscated to the state, and dismantled. On such day named in the order, it shall be the duty of the judge of the probate court to hear the respective parties and 108 109 to determine whether or not the electric vehicle charging station has been operated contrary 110 to the provisions of this article. If the judge of the probate court finds that the electric 111 vehicle charging station has been so operated, he or she shall forthwith issue an order 112 adjudging the electric vehicle charging station to be forfeited and confiscated to the state 113 and directing the sheriff of the county to dismantle the electric vehicle charging station and 114 take it into his or her possession, and, after ten days' notice by posting or publication, as the court may direct, to sell the electric vehicle charging station to the highest bidder for 115 116 cash. The proceeds of sale, or as much thereof as may be necessary, shall be used by the sheriff, first, to pay the costs associated with sale, which shall be the same as in cases of 117 118 attachment, and the sheriff shall thereupon pay over and deliver the residue, if any, to the person from whose possession the electric vehicle charging station has been taken. 119

120 (e) It shall be unlawful to install or operate any electric vehicle charging station which can 121 be secretly manipulated in such manner as to give short measure or in violation of any rule 122 or regulation of the Commissioner relating to safe operation of electric vehicle charging 123 stations. Such inaccurate or unsafe electric vehicle charging station shall be condemned as provided in this Code section, and thereafter it shall be unlawful for any person to resell 124 dispense any electricity from such electric vehicle charging station until such station has 125 126 been made or altered to comply with this article and has been inspected and approved for 127 service by the inspector. 128 (f) It shall be unlawful for anyone to remove a seal applied by an inspector to an electric

vehicle charging station without first securing consent of the Commissioner, whose consentmay be given through one of the duly authorized inspectors.

(g) The department shall have the power to implement rules and regulations necessary to
carry out the inspections of electric vehicle charging stations as provided for by this Code
section."

134

SECTION 4.

Article 1 of Chapter 9 of Title 48 of the Official Code of Georgia Annotated, relating to
motor fuel tax, is amended in Code Section 48-9-2, relating to definitions relative to motor
fuel tax, by revising subparagraph (G) of paragraph (5) as follows:

138 "(G) Consumes, uses, or sells electricity as a motor fuel through an electric vehicle
 139 charging station for both highway and nonhighway use; provided, however, that such
 140 term shall not include any electric vehicle charging stations that deliver electricity by
 141 alternating current and for no consideration of payment in operation prior to January 1,

142 2026;"

SECTION 5.

Said article is further amended in Code Section 48-9-3, relating to levy of excise tax, rate, taxation of motor fuels not commonly sold or measured by gallon, rate, prohibition of tax on motor fuel by political subdivisions, exception, and exempted sales, by revising paragraph (2) of subsection (a) and subdivision (b)(7)(B)(ii)(I) as follows:

148 "(2) In the event any motor fuels which are not commonly sold or measured by the gallon 149 or which are not otherwise provided for by this Code section are used in any motor vehicles on the public highways of this state, the commissioner may assess, levy, and 150 151 collect a tax upon such fuels, under such regulations as the commissioner may 152 promulgate, in accordance with and measured by the nearest power potential equivalent to that of one gallon of regular grade gasoline; provided, however, that no tax shall be 153 collected upon such fuel dispensed from an electric vehicle charging station that delivers 154 electricity by alternating current and for which no consideration of payment is exchanged 155 that is in operation prior to January 1, 2026. Any determination by the commissioner of 156 the power potential equivalent of such motor fuels shall be prima-facie correct. Upon 157 158 each such quantity of such fuels used upon the public highways of this state, a tax at the 159 same rate per gallon imposed on motor fuel under paragraph (1) of this subsection shall 160 be assessed and collected."

161 "(ii)(I) Any special fuel sold by a distributor to a purchaser who has a storage 162 receptacle which has a connection to a withdrawal outlet that may be used for 163 highway use, as defined in paragraph (8) of Code Section 48-9-2, and any special fuel delivered from an electric vehicle charging station, is not exempt from the 164 165 motor fuel and road taxes imposed by this article unless: (1) the purchaser is at the time of sale a valid licensed distributor of that type of motor fuel, or (2) such fuel 166 167 dispensed is from an electric vehicle charging station that delivers electricity by alternating current and for which no consideration of payment is exchanged that is 168 in operation prior to January 1, 2026, or (3) an exemption certificate has been 169

170 obtained on forms furnished by the Department of Revenue showing that there is 171 no highway use of such fuels and the person obtaining such fuel is not a reseller of 172 such fuels. Each exemption certificate shall be valid for a period of not more than three years and shall be kept by the distributor as one of the records specified in 173 Code Section 48-9-8. It shall be the responsibility of the purchaser to notify the 174 distributor when the purchaser is no longer qualified for the nonhighway exemption. 175 176 All applicable taxes must shall be charged the purchaser until the purchaser is 177 granted a valid distributor's license for that type of motor fuel."

178

SECTION 6.

(a) Except as otherwise provided in subsection (b) of this section, this Act shall becomeeffective on January 1, 2026.

(b) Section 1 of this Act shall become effective upon its approval by the Governor or uponits becoming law without such approval.

183 SECTION 7.

184 All laws and parts of laws in conflict with this Act are repealed.