

HOUSE BILL No. 2488

By Representative Rhiley

1-18

1 AN ACT concerning taxation; relating to electric vehicles; establishing the
2 EV energy equity road repair tax act and providing for a road repair tax
3 on the distribution of electricity from public charging stations.
4

5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. (a) The provisions of this section shall be known and
7 may be cited as the EV energy equity road repair tax act.

8 (b) As used in this section:

9 (1) "Electric vehicle" means any vehicle that is:

10 (A) An all-electric vehicle; or

11 (B) an electric hybrid or plug-in electric hybrid vehicle.

12 (2) "Kilowatt-hour" means a unit of energy equal to one kilowatt of
13 power sustained for one hour or 3,600 kilojoules.

14 (3) "Public charging station" means any device or infrastructure that
15 supplies electricity to the public for the charging of an electric vehicle.
16 "Public charging station" does not include such a device or infrastructure
17 located at a primary residence.

18 (4) "Road repair tax" means the tax on energy used in electric vehicle
19 operations on state highways and is intended to fund road construction and
20 repair as would otherwise be provided for in the motor fuel tax law
21 pursuant to K.S.A. 79-3402, and amendments thereto.

22 (c) There is hereby imposed a road repair tax on electricity distributed
23 at a public charging station location. The tax shall be imposed regardless
24 of whether the public charging station charges for the electricity or
25 provides the electricity for free. The road repair tax shall be equal to \$0.03
26 per kilowatt-hour, or portion thereof, of electricity provided to an electric
27 vehicle at a public charging station. The owner of the public charging
28 station shall collect and remit the road repair tax imposed pursuant to this
29 section to the director of taxation. The owner of the public charging station
30 shall be entitled to charge and collect an amount equal to the road repair
31 tax as part of the selling price.

32 (d) The director of taxation shall remit all taxes collected under this
33 section to the state treasurer in accordance with the provisions of K.S.A.
34 75-4215, and amendments thereto. Upon receipt of each such remittance,
35 the state treasurer shall deposit the entire amount in the state treasury to
36 the credit of the state highway fund.

1 (e) The provisions of K.S.A. 79-3464d, and amendments thereto,
 2 concerning the liability for the owner for the collection or payment of the
 3 motor vehicle or special fuel taxes are hereby adopted for the purpose
 4 relating to liability for the collection or payment of the road repair tax, to
 5 the extent practicable.

6 (f) The secretary of revenue shall adopt rules and regulations
 7 establishing the criteria and procedures for the licensing of public charging
 8 stations and reporting by such public charging stations of the energy
 9 provided.

10 (g) (1) It shall be unlawful for any owner of a public charging station
 11 to:

12 (A) Fail, neglect or refuse to render the road repair tax to the director
 13 of taxation at the director's office, within the time required by the director,
 14 under rules and regulations adopted by the director;

15 (B) fail, neglect or refuse to pay the director any tax, taxes, interest or
 16 penalties for which such person is liable;

17 (C) fail, neglect or refuse to keep and maintain for a period of three
 18 years, or fail to make fully and freely accessible during business hours to
 19 the director, the director's deputy or agent, all books, papers and records
 20 required by this act to be kept and maintained and so made accessible;

21 (D) aid and abet in violations described in subparagraphs (A) through
 22 (C); or

23 (E) falsify, forge or willfully conceal from the director or director's
 24 agent any books, papers and records required by this act.

25 (2) Violation of paragraphs (1)(A) through (E) is a misdemeanor. Any
 26 person convicted of such violation shall be punished by a fine of:

27 (A) \$25 per kilowatt-hour of energy that such tax is found to not have
 28 been remitted to the department pursuant to this act; and

29 (B) not less than \$5,000 nor more than \$50,000, or imprisoned in the
 30 county jail for not less than 30 days nor more than one year, or by both
 31 such fine and imprisonment for failure to remit such tax and for all other
 32 offenses.

33 Sec. 2. This act shall take effect and be in force from and after its
 34 publication in the statute book.