

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 EFFECTIVE DATE."

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.

(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.

NEW SECTION. **Section 2. Public charging station tax.** (1) 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.

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

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

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8           NEW SECTION. Section 4. Charging station operator statements and tax payment. (1) All public  
9 legacy chargers must be registered with the department of transportation 15 days after [the effective date of this  
10 act].

11           (2)     Public charging stations that begin operation after [the effective date of this act] must be  
12 registered with the department of transportation no later than 15 days after the first day of operation.

13           (3)     A public charging station tax and required reports must be filed with the department of  
14 transportation no later than the 25th day of the month following the month during which the charging for an  
15 electric vehicle occurred.

16           (4)     Public charging stations are exempt from remitting the tax levied in [section 2] until July 1,  
17 2025.

18           (5)     Public legacy chargers that have never charged a fee for their use are exempt from remitting  
19 the tax levied in [section 2] until July 1, 2025.

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

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23           NEW SECTION. Section 5. Authority to promulgate rules and regulations. (1) The department of  
24 transportation shall promulgate rules to credit Montana residents for any tax collected under [section 2] but not  
25 to exceed the total amount of registration fees for electric vehicles paid by a taxpayer during the year in which  
26 the taxpayer claims the credit.

27           (2)     The department of transportation may promulgate rules and regulations to carry out the  
28 purpose of [sections 1 through 6].

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

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

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

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

9           (c) promulgate rules to implement the provisions of this section and set fees necessary to carry out  
10 the duties and responsibilities of this section.

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

13           **"69-8-803. Electric vehicle charging stations -- service entity requirements.** (1) A public utility  
14 may allow an electric vehicle charging station that meets the requirements in subsection (2) to be  
15 interconnected to its distribution system.

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

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

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

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

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

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22           **NEW SECTION. Section 8. Codification instruction.** [Sections 1 through 6] are intended to be  
23 codified as an integral part of Title 15, chapter 70, and the provisions of Title 15, chapter 70, apply to [sections  
24 1 through 6].

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26           **NEW SECTION. Section 9. Effective date.** [This act] is effective January 1, 2025.

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