1	HOUSE BILL NO. 55
2	INTRODUCED BY D. LOGE
3	BY REQUEST OF THE TRANSPORTATION INTERIM COMMITTEE
4	
5	A BILL FOR AN ACT ENTITLED: "AN ACT ESTABLISHING A TAX ON ELECTRIC VEHICLE CHARGING
6	STATIONS; PROVIDING FOR DEPARTMENT OF LABOR AND INDUSTRY INSPECTION; PROVIDING
7	RULEMAKING AUTHORITY; PROVIDING DEFINITIONS; AMENDING SECTION 69-8-803, MCA; AND
8	PROVIDING A DELAYED AN EFFECTIVE DATE AND DELAYED IMPLEMENTATION DATES."
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10	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:
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12	NEW SECTION. Section 1. Definitions. As used in this part, unless the context clearly indicates
13	otherwise, the following definitions apply:
14	(1) "Charging station" means equipment that transfers electric current to the power system of an
15	electric vehicle and the real property in which the equipment is affixed, AND INCLUDES PUBLIC CHARGING STATIONS
16	AND PUBLIC LEGACY CHARGERS.
17	(2) "Charging station operator" means a person, firm, general partnership, limited partnership,
18	limited liability partnership, corporation, limited liability company, or other lawfully recognized business entity
19	that operates a charging station.
20	(3) "Public charging station" means a charging station that is a for-profit business using a metered
21	system to deliver electric current to an electric vehicle and charges the customer either for the electricity
22	transferred or for the duration of time during which the transfer of electricity takes place.
23	(4) "Public legacy charger" means a public charging station operating before July 1, 2023, that
24	never measured electricity transferred from the charging station to a vehicle or is incapable of measuring the
25	time elapsed while actively charging a vehicle and placing a fee on the charging session HAS NEVER HAD A
26	METERING SYSTEM IN PLACE CAPABLE OF MEASURING ELECTRICITY TRANSFERRED FROM THE CHARGING STATION TO
27	THE VEHICLE OR IS INCAPABLE OF MEASURING THE TIME ELAPSED WHILE ACTIVELY CHARGING A VEHICLE AND PLACING A
28	FEE ON THE CHARGING SESSION.



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2	NEW SECTION. Section 2. Public charging station tax PUBLIC LEGACY CHARGER TAX. (1) There
3	EFFECTIVE JULY 1, 2025, THERE is a tax of 3 cents a kilowatt hour or its equivalent on the electric current used to
4	charge or recharge the battery or batteries of an electric vehicle at public charging stations.
5	(2) EFFECTIVE JULY 1, 2028, THERE IS A TAX OF 3 CENTS A KILOWATT HOUR OR ITS EQUIVALENT ON THE
6	ELECTRIC CURRENT USED TO CHARGE OR RECHARGE THE BATTERY OR BATTERIES OF AN ELECTRIC VEHICLE AT PUBLIC
7	LEGACY CHARGERS.
8	(2)(3) The tax authorized by this section is based on the rate of tax and electricity transferred during
9	the charging process, and it does not include any fees or charges associated with the method of payment for
10	the charging services.
11	
12	NEW SECTION. Section 3. Public charging CHARGING station rate disclosure. A charging station
13	operator shall disclose at the charging station site the rate for electric power transferred to an electric vehicle.
14	
15	NEW SECTION. Section 4. Charging station operator statements and tax payment. (1) All public
16	legacy chargers CHARGING STATIONS must be registered with the department of transportation 45-30 days after
17	[the effective date of this act].
18	(2) Public charging CHARGING stations that begin operation after [the effective date of this act] must
19	be registered with the department of transportation no later than 45-30 days after the first day of operation.
20	(3) A-EFFECTIVE JULY 1, 2025, A public charging station tax and required reports must be filed with
21	the department of transportation no later than the 25th day of the month following the month during which the
22	charging for an electric vehicle occurred AT INTERVALS REQUIRED BY THE DEPARTMENT.
23	(4) Public charging stations are exempt from <u>EXACTING AND</u> remitting the tax levied in [section 2]
24	until July 1, 2025.
25	(5) (A) Public EXCEPT AS PROVIDED IN SUBSECTION (5)(B), PUBLIC legacy chargers that have never
26	charged a fee for their use are exempt from EXACTING AND remitting the tax levied in [section 2] until July 1,
27	2025 <u>2028</u> .
28	(B) THE DEPARTMENT OF TRANSPORTATION SHALL ADOPT RULES THAT ALLOW THE OWNER OF A PUBLIC



1	LEGACY CHARGER TO APPLY FOR AND RECEIVE AN EXEMPTION FROM SUBSECTION (5)(A) FOR A PERIOD OF TIME NOT TO
2	EXCEED 5 YEARS ON A SHOWING OF UNDUE ECONOMIC HARDSHIP.
3	(6) The revenue derived from [section 2] must be deposited in the highway restricted account
4	provided for in 15-70-126.
5	
6	NEW SECTION. Section 5. Authority to promulgate rules and regulations. (1) The department of
7	transportation shall promulgate rules to credit Montana residents for any tax collected under [section 2] but not
8	to exceed the total amount of registration fees ANY REGISTRATION FEE BASED ON THE WEIGHT for electric vehicles
9	paid by a taxpayer during the year in which the taxpayer claims the credit.
10	(2) The department of transportation may promulgate rules and regulations to carry out the
11	purpose of [sections 1 through 6], INCLUDING RULES FOR REPORTING AND REMITTING THE TAX LEVIED IN [SECTION 2].
12	
13	NEW SECTION. Section 6. Public charging station inspection. (1) The department of labor and
14	industry may inspect the premises and equipment of any charging station operator to enforce compliance with
15	this section.
16	(2) The department of labor and industry may:
17	(a) require third-party testing and calibration of charging stations;
18	(b) assess charging station operator costs incurred by the department to enforce testing,
19	calibration, and inspection requirements; and
20	(c) promulgate rules to implement the provisions of this section and set fees necessary to carry out
21	the duties and responsibilities of this section, WHICH MUST BE REASONABLY RELATED TO THE ACTUAL COSTS TO THE
22	DEPARTMENT.
23	
24	Section 7. Section 69-8-803, MCA, is amended to read:
25	"69-8-803. Electric vehicle charging stations service entity requirements. (1) A public utility
26	may allow an electric vehicle charging station that meets the requirements in subsection (2) to be
27	interconnected to its distribution system.
28	(2) A public utility may sell power to an entity to service electric vehicle charging stations that:



1	(a) procure power supplied by the public utility for the purpose of electric vehicle charging; and
2	(b) service electric vehicle charging stations within the public utility's service territory.
3	(3) Entities operating electric vehicle charging stations are not public utilities.
4	(4) Charges pertaining to fueling electric vehicles may not be based on the cost of electricity."
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6	NEW SECTION. Section 8. Codification instruction. [Sections 1 through 6] are intended to be
7	codified as an integral part of Title 15, chapter 70, and the provisions of Title 15, chapter 70, apply to [sections
8	1 through 6].
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10	NEW SECTION. Section 9. Effective date. [This act] is effective January 1, 2025 JULY 1, 2023.
11	- END -

