

SENATE CHAMBER  
STATE OF OKLAHOMA

DISPOSITION

FLOOR AMENDMENT

No. 1

\_\_\_\_\_

COMMITTEE AMENDMENT


\_\_\_\_\_  
(Date)

I move to amend House Bill No. 2315, by the attached floor substitute (Request #2134) for the title, enacting clause, and entire body of the measure.

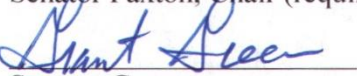
Submitted by:

  
\_\_\_\_\_  
Senator Gollihare

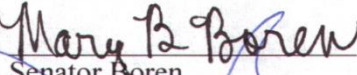
I hereby grant permission for the floor substitute to be adopted.

  
\_\_\_\_\_  
Senator Paxton, Chair (required)

  
\_\_\_\_\_  
Senator Jett

  
\_\_\_\_\_  
Senator Green

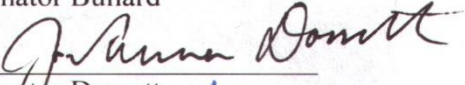
\_\_\_\_\_  
Senator Kidd

  
\_\_\_\_\_  
Senator Boren

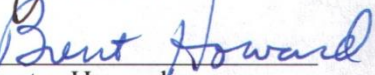
\_\_\_\_\_  
Senator Newhouse

  
\_\_\_\_\_  
Senator Bullard

\_\_\_\_\_  
Senator Rader

  
\_\_\_\_\_  
Senator Dossett

  
\_\_\_\_\_  
Senator Woods

  
\_\_\_\_\_  
Senator Howard

\_\_\_\_\_  
Senator Treat, President Pro Tempore

\_\_\_\_\_  
Senator McCortney, Majority Floor Leader

Note: Energy and Telecommunications committee majority requires six (6) members' signatures.

I hereby grant permission for the floor substitute to be adopted.

\_\_\_\_\_  
Senator Rader  
Finance Committee Chair

Gollihare-QD-FS-HB2315  
4/13/2023 8:33 AM

(Floor Amendments Only)

Date and Time Filed: 4-18-23

12:32 PM JR

Untimely

Amendment Cycle Extended

Secondary Amendment

1 STATE OF OKLAHOMA

2 1st Session of the 59th Legislature (2023)

3 FLOOR SUBSTITUTE  
4 FOR ENGROSSED

5 HOUSE BILL NO. 2315

By: Hilbert of the House

and

Gollihare of the Senate

7  
8  
9 FLOOR SUBSTITUTE

10 An Act relating to electric vehicle charging tax;  
11 amending 68 O.S. 2021, Sections 6504, 6506, and 6508,  
12 which relate to the Driving on Road Infrastructure  
13 with Vehicles of Electricity (DRIVE) Act of 2021;  
14 modifying provisions related to determination of tax  
15 rate; modifying reporting and remittance date for  
16 tax; modifying requirements with respect to the  
17 Oklahoma Tax Commission; eliminating requirement for  
18 certain administrative rules; imposing duties on  
19 Corporation Commission; providing for certain  
20 administrative determinations; updating statutory  
21 reference; and providing an effective date.

22 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

23 SECTION 1. AMENDATORY 68 O.S. 2021, Section 6504, is  
24 amended to read as follows:

Section 6504. A. There is hereby imposed a tax of three cents  
(\$0.03) per kilowatt hour or its equivalent, as determined by the  
~~Oklahoma Tax~~ Corporation Commission, on the electric current used to

1 charge or recharge the battery or batteries of an electric vehicle.  
2 The tax shall be levied beginning January 1, 2024.

3 B. The amount of tax prescribed or authorized by this section  
4 shall not include any fees or charges associated with the method for  
5 payment for the charging service, but shall be based only upon the  
6 rate of tax and the electricity transferred during the charging  
7 process.

8 C. The tax imposed pursuant to this section shall not be  
9 applicable to electric vehicles charged at a private residence at  
10 which the owner or occupant of the residence uses electric power  
11 paid for by the owner or occupant of the residence which is supplied  
12 to the residence by a regulated public utility, an electric  
13 cooperative or other wholesale level of electric supply, whether or  
14 not supplemented by electric power produced by the owner or occupant  
15 using solar energy or other methods to provide electric power to the  
16 residence.

17 D. The tax imposed pursuant to this section shall not be  
18 applicable to electric vehicles charged at charging stations with a  
19 charging capacity of less than fifty (50) kilowatts and charging  
20 stations that do not require payment for use.

21 E. In order to determine an equivalent measurement as required  
22 in subsection A of this section, the ~~Oklahoma Tax Corporation~~  
23 Commission shall promulgate rules that allow businesses, based on  
24 the average cost that such business charged customers at the

1 business's charging stations in the preceding year, to charge the  
2 tax on a statewide percentage basis equivalent to the amount of tax  
3 that would otherwise have been charged had the rate provided in  
4 subsection A of this section been applied in the preceding year.  
5 The percentage basis equivalent shall be recalculated annually ~~in~~  
6 ~~conjunction with the Oklahoma Tax~~ through an administrative process  
7 outlined in Corporation Commission rules. Parties who wish to  
8 challenge the administrative calculation shall follow the process  
9 outlined in Commission rules. Businesses with multiple charging  
10 station locations in the state shall be authorized to utilize the  
11 same percentage basis equivalent at all such locations. The  
12 Corporation Commission shall provide the calculation, once deemed  
13 final by rule, to the Oklahoma Tax Commission for collection from  
14 businesses.

15 SECTION 2. AMENDATORY 68 O.S. 2021, Section 6506, is  
16 amended to read as follows:

17 Section 6506. A. The For the period beginning January 1, 2024,  
18 and ending December 31, 2028, the tax imposed pursuant to the  
19 provisions of Section 4 6504 of this ~~act~~ title shall be remitted  
20 ~~monthly~~ annually, not later than the twenty-seventh day of the first  
21 month following the annual period, by each charging station owner or  
22 operator. For the periods beginning January 1, 2029, and all  
23 subsequent periods, the tax imposed pursuant to the provisions of  
24 Section 6504 of this title shall be remitted quarterly, not later

1 than the twenty-seventh day of the first month following the  
2 quarterly period. The tax shall be remitted using such forms as the  
3 Oklahoma Tax Commission may prescribe for that purpose.

4 B. ~~The tax and any~~ Any required report shall be filed with the  
5 Tax Commission ~~not later than the twentieth day of the month~~  
6 ~~following the month during which the electric charging for an~~  
7 ~~electric vehicle occurred~~ no later than the day taxes are required  
8 to be remitted pursuant to subsection A of this section.

9 C. The charging station owner or operator shall separately  
10 state on any invoice or billing document provided to the customer  
11 the amount of the tax imposed pursuant to Section 4 6504 of this ~~act~~  
12 title and shall not include the tax amount in the total amount  
13 billed to the customer.

14 D. The provisions of this section shall not prohibit a charging  
15 station owner or operator from imposing a fee or charge in addition  
16 to the kilowatt hour or other equivalent unit of measurement for the  
17 transfer of electric power to an electric vehicle.

18 E. Legacy chargers shall be exempt from ~~remitting~~ the tax  
19 levied in this section until November 1, 2041.

20 F. Public charging stations that have never charged a fee for  
21 their use shall be exempt from remitting the tax levied in this  
22 section until November 1, 2041.

23 SECTION 3. AMENDATORY 68 O.S. 2021, Section 6508, is  
24 amended to read as follows:

1 Section 6508. A. Except for charging stations with a charging  
2 capacity of less than fifty (50) kilowatts, and charging stations  
3 that do not require payment for use, all charging stations in  
4 operation prior to ~~the effective date of this act~~ November 1, 2021,  
5 shall register with the Oklahoma Tax Commission not later than  
6 January 31, 2024. The Oklahoma Tax Commission shall provide or make  
7 available updated registration information to the ~~Oklahoma~~  
8 Corporation Commission.

9 B. For a charging station which requires payment for its use  
10 and begins operations for the first time on or after November 1,  
11 2021, the charging station owner or operator shall register with the  
12 Oklahoma Tax Commission not later than fifteen (15) days after the  
13 date as of which the first business operations at the station site  
14 begin or by January 31, 2024, whichever is later.

15 C. Any public charging station for an electric vehicle  
16 constructed or which begins operations for the first time on or  
17 after ~~November 1, 2021,~~ shall use the effective date of this act  
18 shall utilize a metering system that is capable of imposing the cost  
19 for the charging service using a unit per kilowatt hour or ~~an~~  
20 ~~equivalent~~ a comparable measurement ~~as determined by the Tax~~  
21 ~~Commission,~~ such as time elapsed while charging and the charging  
22 capacity of the charging station, ~~or such as the process described~~  
23 ~~in subsection E of Section 1 of this act.~~ The metering system shall  
24 include a system by which an audit of the electricity supplied

1 through the system may be performed to determine the amount of  
2 electricity transferred to a customer and the cost charged by the  
3 charging station owner or operator for each unit of electricity  
4 transferred.

5 D. The Oklahoma Tax Commission shall have the authority to  
6 inspect the premises and equipment of any charging station owner or  
7 operator to enforce compliance with the provisions of this section.

8 E. If a charging station owner or operator fails to remit the  
9 tax as required by the provisions of ~~this act~~ the Driving on Road  
10 Infrastructure with Vehicles of Electricity (DRIVE) Act of 2021, the  
11 Oklahoma Tax Commission shall begin proceedings to terminate the  
12 charging station owner or operator license to do business for  
13 failure to remit in the same manner as prescribed by law for failure  
14 to remit sales tax.

15 SECTION 4. This act shall become effective November 1, 2023.

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17 59-1-2134 QD 4/18/2023 1:34:39 PM

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