

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 2315

By: Hilbert

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6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2021, Sections 6504, 6506 and 6508, which relate
9 to the Driving on Road Infrastructure with Vehicles
10 of Electricity Act of 2021; modifying provisions
11 related to determination of tax rate; modifying
reporting date for tax; modifying requirements with
respect to the Oklahoma Tax Commission; eliminating
requirement for certain administrative rules; and
providing an effective date.

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

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

18 Section 6504. A. There is hereby imposed a tax of three cents
19 (\$0.03) per kilowatt hour or its equivalent, as determined by the
20 Oklahoma ~~Tax~~ Corporation Commission, on the electric current used to
21 charge or recharge the battery or batteries of an electric vehicle.
22 The tax shall be levied beginning January 1, 2024.

23 B. The amount of tax prescribed or authorized by this section
24 shall not include any fees or charges associated with the method for

1 payment for the charging service, but shall be based only upon the
2 rate of tax and the electricity transferred during the charging
3 process.

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

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

17 E. In order to determine an equivalent measurement as required
18 in subsection A of this section, the Oklahoma ~~Tax~~ Corporation
19 Commission shall promulgate rules that allow businesses, based on
20 the average cost that such business charged customers at the
21 business's charging stations in the preceding year, to charge the
22 tax on a percentage basis equivalent to the amount of tax that would
23 otherwise have been charged had the rate provided in subsection A of
24 this section been applied in the preceding year. The percentage

1 basis equivalent shall be recalculated annually in conjunction with
2 the Oklahoma ~~Tax~~ Corporation Commission. Businesses with multiple
3 charging station locations in the state shall be authorized to
4 utilize the same percentage basis equivalent at all such locations.

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

7 Section 6506. A. The tax imposed pursuant to the provisions of
8 Section 4 6503 of this ~~act~~ title shall be remitted monthly by each
9 charging station owner or operator. The tax shall be remitted using
10 such forms as the Oklahoma Tax Commission may prescribe for that
11 purpose.

12 B. The tax and any required report shall be filed with the Tax
13 Commission not later than the ~~twentieth~~ twenty-seventh day of the
14 month following the month during which the electric charging for an
15 electric vehicle occurred.

16 C. The charging station owner or operator shall separately
17 state on any invoice or billing document provided to the customer
18 the amount of the tax imposed pursuant to Section 4 6503 of this ~~act~~
19 title and shall not include the tax amount in the total amount
20 billed to the customer.

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

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

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

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

8 Section 6508. A. Except for charging stations with a charging
9 capacity of less than fifty (50) kilowatts, and charging stations
10 that do not require payment for use, all charging stations in
11 operation prior to the effective date of this act shall register
12 with the Oklahoma Tax Commission not later than January 31, 2024.
13 The Oklahoma Tax Commission shall provide or make available updated
14 registration information to the Oklahoma Corporation Commission.

15 B. For a charging station which requires payment for its use
16 and begins operations for the first time on or after November 1,
17 2021, the charging station owner or operator shall register with the
18 Oklahoma Tax Commission not later than fifteen (15) days after the
19 date as of which the first business operations at the station site
20 begin or by January 31, 2024, whichever is later.

21 C. Any public charging station for an electric vehicle
22 constructed or which begins operations for the first time on or
23 after November 1, 2021, shall use a metering system that is capable
24 of imposing the cost for the charging service using a unit per

1 kilowatt hour or an equivalent measurement as determined by the ~~Tax~~
2 Corporation Commission, such as time elapsed while charging and the
3 charging capacity of the charging station, or such as the process
4 described in subsection E of Section ~~4~~ 6504 of this ~~act~~ title. The
5 metering system shall include a system by which an audit of the
6 electricity supplied through the system may be performed to
7 determine the amount of electricity transferred to a customer and
8 the cost charged by the charging station owner or operator for each
9 unit of electricity transferred.

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

13 E. If a charging station owner or operator fails to remit the
14 tax as required by the provisions of this act, the Oklahoma Tax
15 Commission shall begin proceedings to terminate the charging station
16 owner or operator license to do business for failure to remit in the
17 same manner as prescribed by law for failure to remit sales tax.

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

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