

**REPORT  
STATE OF WISCONSIN  
JOINT SURVEY COMMITTEE ON TAX EXEMPTIONS  
2025 SENATE BILL 96**

[Introduced by Senator Marklein and cosponsored by Representative VanderMeer]

This report relates to 2025 Senate Bill 96, relating to exempting certain electric vehicle charging stations located at a residence from the electric vehicle charging tax.

## **GENERAL NATURE OF PROPOSAL**

Under 2023 Wisconsin Act 121, the state created the electric vehicle (EV) charging tax. This is an excise tax that generally applies to electricity delivered from any Level 3 EV charger, and from certain Level 1 and Level 2 EV chargers, into an electric vehicle. However, Act 121 created an exemption for EV charging at a residence (which is defined as a place where a person resides permanently or temporarily, except for a hotel). The bill clarifies that this exception applies to any EV charging station at a residence. This aligns with the registration provision under Act 121, which exempts a person from having to register to pay the excise tax for electricity from any EV charging station at a residence. The bill also makes several other technical changes involving the administration of the EV charging tax.

## **LEGALITY INVOLVED**

There are no questions of legality involving the tax-exemption-related provision in the bill.

## **FISCAL EFFECT**

The Department of Revenue (DOR) estimates that the bill would result in an indeterminate reduction in excise tax revenues. Also, DOR indicates that it can absorb any administrative costs associated with the bill.

## **PUBLIC POLICY INVOLVED**

The Joint Survey Committee on Tax Exemptions finds that the tax-exemption-related provision in the bill is good public policy on a vote of Ayes, 9; Noes, 0.

**05/28/25**

**JOINT SURVEY COMMITTEE ON TAX EXEMPTIONS**