

## Fiscal Estimate - 2025 Session

☒ Original

☐ Updated

☐ Corrected

☐ Supplemental

LRB Number **25-0787/1**

Introduction Number **SB-0096**

### Description

exempting certain electric vehicle charging stations located at a residence from the electric vehicle charging tax

### Fiscal Effect

#### State:

☐ No State Fiscal Effect

☒ Indeterminate

☐ Increase Existing  
Appropriations

☐ Decrease Existing  
Appropriations

☐ Create New Appropriations

☐ Increase Existing  
Revenues

☒ Decrease Existing  
Revenues

☐ Increase Costs - May be possible to  
absorb within agency's budget

☐ Yes

☐ No

☐ Decrease Costs

#### Local:

☐ No Local Government Costs

☐ Indeterminate

1. ☐ Increase Costs

☐ Permissive ☐ Mandatory

2. ☐ Decrease Costs

☐ Permissive ☐ Mandatory

3. ☐ Increase Revenue

☐ Permissive ☐ Mandatory

4. ☐ Decrease Revenue

☐ Permissive ☐ Mandatory

#### 5. Types of Local Government Units Affected

☐ Towns

☐ Village

☐ Cities

☐ Counties

☐ Others

☐ School  
Districts

☐ WTCS  
Districts

### Fund Sources Affected

☒ GPR ☐ FED ☐ PRO ☐ PRS ☐ SEG ☐ SEGS

### Affected Ch. 20 Appropriations

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Date

3/18/2025

## Fiscal Estimate Narratives

DOR 3/18/2025

LRB Number	25-0787/1	Introduction Number	SB-0096	Estimate Type	Original
<b>Description</b> exempting certain electric vehicle charging stations located at a residence from the electric vehicle charging tax					

### Assumptions Used in Arriving at Fiscal Estimate

This bill exempts from the electric vehicle charging tax electricity delivered or placed by any charger of an electric vehicle charging station located at a residence. Generally, under current law, beginning on January 1, 2025, an electric vehicle charging tax is imposed at the rate of 3 cents per kilowatt-hour on electricity delivered or placed by certain electric vehicle charging stations. Current law exempts electricity delivered or placed by a residential Level 3 charger of an electric vehicle charging station from the tax. The bill also makes several technical changes involving the administration of the electric vehicle charging tax.

### FISCAL ESTIMATE

The bill will result to an indeterminate reduction in excise tax revenues. The extend of the reduction will depend on the number of electric vehicle owners charging at home, the efficiency of these vehicles and the total miles they travel per year.

The bill will not affect sales tax revenues because electric vehicle charging is already exempted from sales tax.

### ADMINISTRATIVE COSTS

The department can absorb any administrative cost associated with this bill.

### Long-Range Fiscal Implications