



State of Wisconsin  
2025 - 2026 LEGISLATURE

LRB-2224/1  
KP:amn/klm/skw

## 2025 ASSEMBLY BILL 106

March 11, 2025 - Introduced by Representatives VANDERMEER, DITTRICH, CLANCY, MELOTIK and UDELL, cosponsored by Senators MARKLEIN, TESTIN and DASSLER-ALFHEIM. Referred to Committee on Energy and Utilities.

1     **AN ACT** *to renumber* 77.997 (1); *to amend* 77.54 (71) (a), 77.54 (71) (b),  
2           77.9972 (1) (b) and 77.9973 (2); *to create* 77.997 (1m) of the statutes; **relating**  
3           **to:** exempting certain electric vehicle charging stations located at a residence  
4           from the electric vehicle charging tax.

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### ***Analysis by the Legislative Reference Bureau***

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.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the state fiscal estimate, which will be printed as an appendix to this bill.

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**ASSEMBLY BILL 106****SECTION 1**

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

**SECTION 1.** 77.54 (71) (a) of the statutes is amended to read:

77.54 (71) (a) The sales price from the sale of electricity delivered or placed by a Level 3 charger of an electric vehicle charging station, as defined in s. 77.997 ~~(1)~~ (2), into the battery or other energy storage device of an electric vehicle.

**SECTION 2.** 77.54 (71) (b) of the statutes is amended to read:

77.54 (71) (b) The sales price from the sale of electricity delivered or placed by a Level 1 charger or a Level 2 charger installed on or after March 22, 2024, of an electric vehicle charging station, as defined in s. 77.997 ~~(1)~~ (2), into the battery or other energy storage device of an electric vehicle.

**SECTION 3.** 77.997 (1) of the statutes is renumbered 77.997 (2).

**SECTION 4.** 77.997 (1m) of the statutes is created to read:

77.997 (1m) "Electric vehicle" has the meaning given in 23 CFR 680.104.

**SECTION 5.** 77.9972 (1) (b) of the statutes is amended to read:

77.9972 (1) (b) No tax under this section applies to electricity delivered or placed by ~~a Level 3~~ any charger of an electric vehicle charging station located at a residence.

**SECTION 6.** 77.9973 (2) of the statutes is amended to read:

77.9973 (2) Section 77.76 (1) and (2), as it applies to the taxes under subch. V, applies to the tax under this subchapter, except that ss. 77.52 (7), 77.58 (3) (a), and 77.61 (19m) (a), as they apply to a single-owner entity that is disregarded as a separate entity under ch. 71, do not apply to this subchapter.

**SECTION 7. Initial applicability.**

# ASSEMBLY BILL 106

## SECTION 7

1           (1) The treatment of s. 77.9972 (1) (b) first applies retroactively to electricity  
2       delivered or placed on January 1, 2025.

3 (END)