

BILL SUMMARY
1st Session of the 58th Legislature

Bill No.:	HB2234
Version:	FULLPCS1
Request Number:	7675
Author:	Rep. Hilbert
Date:	2/24/2021
Impact:	Please see previous summary of this measure

Research Analysis

The first proposed committee substitute for HB2234 creates the “Driving on Road Infrastructure with Vehicles of Electricity (DRIVE) Act of 2021” which seeks to provide revenue for general government expenditures.

Beginning January 1, 2023, the measure imposes a tax of 3 cents per kilowatt hour on the electric current used to charge electric or hybrid vehicles. The tax shall not apply to any fees or charges, solely the electricity transferred. The electric current shall not be subjected to a sales tax. Further, the tax shall not be applicable to electric vehicles charged at a private residence.

Any tax revenue collected shall be apportioned to the DRIVE Revolving Fund created in this act.

The measure requires charging station owners to remit the tax monthly, using forms prescribed by the Tax Commission. Legacy chargers, and public charging stations that have never charged a fee for their use, are exempt from remitting the tax until 2041. The Tax Commission may terminate a charging station owner’s operator license if the owner fails to remit the tax as required.

The Oklahoma Corporation Commission may inspect a charging station once every 10 years, unless the Commission is investigating a consumer complaint related to the station.

Charging stations constructed after November 1, 2021 shall use a metering system that is capable of imposing the cost for the charging service. The metering system shall include a system that allows for an audit of the electricity supplied. The Oklahoma Tax Commission may inspect the premises and equipment of any charging station in order to enforce compliance.

The measure creates an income tax credit that shall not exceed the total amount in registration fees paid by the electric or hybrid vehicle owner.

In addition to standard vehicle registration fees, the measure requires the tax commission to establish an additional registration fee for electric vehicles that is based on vehicle weight. 85% of the revenues from this fee shall be apportioned to the DRIVE Revolving Fund. 15% shall be apportioned to various counties of the state.

Lastly, the measure allows each motor license agent to retain \$3.56 for each electric vehicle registered. Agents may also retain 3.25% of the vehicle excise tax collected.

Prepared By: Emily Wendler

Fiscal Analysis

The measure is currently under review and impact information will be completed.

Prepared By: Mark Tygret

Other Considerations

None.

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