

BILL SUMMARY
1st Session of the 58th Legislature

Bill No.:	HB2234
Version:	Introduced
Request Number:	5133
Author:	Rep. Hilbert
Date:	2/24/2021
Impact:	Please see previous summary of this measure

Research Analysis

HB2234, as introduced, 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 7 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. Any tax revenue collected shall be apportioned to the DRIVE Revolving Fund, created in this act. The electric current shall not be subjected to a sales tax.

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.

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 by which an audit may be performed. 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 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, the amount of which shall be determined by the Commission. All revenues from this fee shall be apportioned to the DRIVE Revolving Fund.

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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