

Bill Summary
1st Session of the 58th Legislature

Bill No.:	HB 2234
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Bill Analysis

HB 2234 creates the Driving on Road Infrastructure with Vehicles of Electricity (DRIVE) Act of 2021. The measure levies a \$0.03 tax per kilowatt hour or its equivalent on the electric current used to charge or recharge the battery or batteries of an electric vehicle beginning January 1, 2024. This tax shall not be applicable to electric vehicles charged at a private residence at which the owner or occupant of the residence uses electric power paid for by the owner or occupant of the residence. A charging station operator shall make a full and conspicuous disclosure at the site of the charging station and on the website maintained by or on behalf of the owner or operator.

Any tax revenue collected shall be apportioned to the DRIVE Revolving Fund and counties throughout the state. The measure provides that 85% of the monies shall be apportioned to the Fund and 15% shall be apportioned to the counties. 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 the premises and equipment of the charging station, and may require periodic third-party testing, calibration, and inspection reports. The Commission may set fees necessary to carry out these duties, and may also assess a penalty of not more than \$500 per day to charging station operators that fail to comply with these requirements.

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 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.

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