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**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

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**MEMORANDUM**

To: House Committee on Transportation  
From: Office of Revisor of Statutes  
Date: January 31, 2023  
Subject: Bill Brief – HB 2004

HB 2004 enacts the EV energy equity road repair tax act.

The bill would impose a road repair tax on electricity distributed at a public charging station to charge an electric vehicle. “Public charging station” is defined as any device or infrastructure that supplies electricity to the public to charge an electric vehicle but does not include devices or infrastructures located at a primary residence. “Road repair tax” is also defined in the bill as a tax on energy used in electric vehicle operations on state highways and is intended to fund road construction and repairs similar to the motor vehicle fuel tax law.

The road repair tax imposed under the bill is \$0.03 per kilowatt-hour, or portion thereof, of electricity provided to an electric vehicle at a public charging station. The road repair tax is to be collected even if the public charging station provides electricity for free. The owner of the public charging station is directed to collect and remit the road repair tax to the Director of Taxation. The entire amount of road repair taxes collected and remitted to the Director of Taxation will be deposited in the state highway fund. The Secretary of Revenue is authorized to adopt rules and regulations establishing the criteria and procedures for the licensing of public charging stations and to establish reporting requirements.

The bill creates a crime on the owner of a public charging station for any of the following offenses:

- 1) Failing, neglecting or refusing to render the road repair tax within the time required according to rules and regulations
- 2) failing, neglecting or refusing to pay the Director any road repair taxes liable to such owner

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- 3) failing, neglecting or refusing to keep and maintain proper records for a period of three years;
- 4) aiding and abetting any of the previous three offenses; and
- 5) falsifying, forging or willfully concealing from the director any records or books required by the act.

Violation of any of these offenses would result in an unclassified misdemeanor and the owner of a public charging station would be punishable by fines of not less than \$5,000 nor more than \$50,000 or imprisonment in jail from 30 days up to one year or both. However, violations for failing, neglecting or refusing to render the road repair tax to the Director would also be an unclassified misdemeanor but would be punishable by a fine of \$25 per kilowatt hour of energy of taxes not remitted to the Director and jail for not less than 30 days nor more than one year or both.