

HOUSE BILL No. 2414

By Representative Rhiley

12-15

1 AN ACT concerning taxation; relating to electric vehicles; establishing the
2 EV energy equity road repair tax act; providing for a road repair tax on
3 the distribution of electricity from public charging stations.
4

5 WHEREAS, Battery-powered electric vehicles accounted for 16% of
6 global light-vehicle sales in 2023 and are expected to account for 59% of
7 sales in 2035; and

8 WHEREAS, Just over 50% of passenger cars sold in the United States
9 will be electric vehicles by 2030, according to a report from Bloomberg
10 NEF; and

11 WHEREAS, About 45% of new car sales could be electric by 2035,
12 according to IHS Markit.

13 Now, therefore:

14 *Be it enacted by the Legislature of the State of Kansas:*

15 Section 1. (a) This section shall be known and may be cited as the EV
16 energy equity road repair tax act (EVEERRT act).

17 (b) As used in this section:

18 (1) "Electric vehicle" means any vehicle that is an:

19 (A) All-electric vehicle; or

20 (B) electric hybrid or plug-in electric hybrid vehicle.

21 (2) "Kilowatt-hour" means a unit of energy equal to one kilowatt of
22 power sustained for one hour or 3,600 kilojoules.

23 (3) "Public charging station" means any device or infrastructure that
24 supplies electricity to the public for the charging of an electric vehicle.
25 "Public charging station" does not include such a device or infrastructure
26 located at a primary residence.

27 (4) "Road repair tax" means the tax on energy used in electric vehicle
28 operations on state highways and is intended to fund road construction and
29 repair as would otherwise be provided for in the motor fuel tax law
30 pursuant to K.S.A. 79-3402, and amendments thereto.

31 (c) There is hereby imposed a road repair tax on electricity distributed
32 at a public charging station location. The tax shall be imposed regardless
33 of whether the public charging station charges for the electricity or
34 provides the electricity for free. The road repair tax shall be equal to \$0.09
35 per kilowatt-hour, or portion thereof, of electricity provided to an electric
36 vehicle at a public charging station. The owner of the public charging

1 station shall collect and remit the road repair tax imposed pursuant to this
2 section to the director of taxation. The owner of the public charging station
3 shall be entitled to charge and collect an amount equal to the road repair
4 tax as part of the selling price.

5 (d) The director of taxation shall remit all taxes collected under this
6 section to the state treasurer in accordance with the provisions of K.S.A.
7 75-4215, and amendments thereto. Upon receipt of each such remittance,
8 the state treasurer shall deposit the entire amount in the state treasury to
9 the credit of the state highway fund.

10 (e) The provisions of K.S.A. 79-3464d, and amendments thereto,
11 concerning the liability for the owner for the collection or payment of the
12 motor vehicle or special fuel taxes are hereby adopted for the purpose
13 relating to liability for the collection or payment of the road repair tax to
14 the extent practicable.

15 (f) The secretary of revenue shall adopt rules and regulations
16 establishing the criteria and procedures for the licensing of public charging
17 stations and reporting of the energy provided by such public charging
18 stations.

19 (g) (1) The owner of a public charging station shall:

20 (A) Render the road repair tax to the director of taxation at the
21 director's office, within the time required by the director, under rules and
22 regulations adopted by the director; and

23 (B) keep and maintain for a period of three years, and make fully and
24 freely accessible during business hours to the director, the director's deputy
25 or agent, all books, papers and records required by this act to be kept and
26 maintained and so made accessible.

27 (2) Violation of paragraph (1) involving failure, neglect or refusal to
28 render the road repair tax to the director of taxation is an unclassified
29 misdemeanor punishable by a fine of \$25 per kilowatt-hour of energy that
30 such tax is found to not have been remitted to the department of revenue
31 pursuant to this section, imprisonment in the county jail for not less than
32 30 days but not more than one year or both such fine and imprisonment.

33 Sec. 2. This act shall take effect and be in force from and after its
34 publication in the statute book.