



S.F. No. 2092– Kilowatt per hour tax enactment on electric vehicle charging (First Engrossment)

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S.F. 2092 imposes a 5-cent kilowatt per hour tax on the public charging of electric vehicles in Minnesota.

Section 1 defines and imposes the tax on electric fuel delivered or placed into the battery or other energy storage device of an electric vehicle at a public charging station.

Subdivision 1 defines terms, including (1) charging station; (2) charging station operator; (3) electric fuel; (4) electric utility; (5) electric vehicle; (6) legacy chargers; (7) public charging station; and (8) residence.

Subdivision 2 imposes a 5 cent per kilowatt hour on electric fuel delivered or placed into the battery or other energy storage device of an electric vehicle at a public charging station. Specifies remittance schedule. Revenue from the tax is deposited in the highway user tax distribution fund. Exempts electric vehicle charging at a private residence from the tax. Exempts the tax from charging stations with a charging capacity of less than 50 kilowatts and charging stations that do not require payment for use. Requires new charging stations that begin operations on or after October 1, 2025, to have a metering system capable of imposing the cost under this section for the charging service in kilowatts per hour. Exempts legacy chargers from the tax levied in this section until January 1, 2032.

