

SENATE

STATE OF MINNESOTA

NINETY-FOURTH SESSION

S.F. No. 2092

(SENATE AUTHORS: JOHNSON STEWART, Dibble, Howe and Koran)		
DATE	D-PG	OFFICIAL STATUS
03/03/2025	615	Introduction and first reading Referred to Transportation
04/01/2025	1142a	Comm report: Amended, No recommendation, re-referred to Taxes
	1262	Author added Howe
04/07/2025	1715	Author added Koran

1.1

A bill for an act

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relating to transportation; imposing a kilowatt per hour tax for electric vehicle

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charging; proposing coding for new law in Minnesota Statutes, chapter 296A.

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BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

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Section 1. [296A.075] ELECTRIC FUEL TAX.

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Subdivision 1. Definitions. (a) For purposes of this section, the following terms have

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the meanings given.

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(b) "Charging station" means equipment by which electric fuel is transferred to the power

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system of an electric vehicle and the real property the equipment is located on or affixed

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to.

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(c) "Charging station operator" means any person or lawfully recognized business entity

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that owns or operates a charging station in the state.

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(d) "Electric fuel" means electrical energy distributed into the battery or other energy

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storage device of an electric vehicle to be used to power the electric vehicle.

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(e) "Electric utility" has the meaning given in section 216B.38, subdivision 5.

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(f) "Electric vehicle" has the meaning given in section 169.011, subdivision 26a.

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(g) "Legacy chargers" means charging stations in operation before October 1, 2023, that

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do not have a metering system in place capable of measuring electric fuel transferred from

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the charging station to the electric vehicle or are incapable of measuring the time elapsed

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while actively charging an electric vehicle and placing a fee on the charging session.

2.1 (h) "Public charging station" means a location at which a charging station operator  
2.2 conducts for-profit business using a metered system for the delivery of electric fuel to an  
2.3 electric vehicle and charges the customer either for the electric fuel transferred to the power  
2.4 system of the electric vehicle or for the duration of time during which electric fuel is  
2.5 transferred to the power system of the electric vehicle.

2.6 (i) "Residence" means the place where a person resides, permanently or temporarily.

2.7 Subd. 2. **Tax imposed on electric fuel.** (a) On and after October 1, 2025, a tax of five  
2.8 cents is imposed on each kilowatt hour of electric fuel delivered or placed into the battery  
2.9 or other energy storage device of an electric vehicle at a public charging station.

2.10 (b) The tax imposed under this subdivision must be remitted monthly by each charging  
2.11 station operator to the commissioner of revenue for deposit no later than the 20th day of  
2.12 the month following the month during which the electric charging for an electric vehicle  
2.13 occurred. The tax must be remitted on a form prescribed by the commissioner of revenue.

2.14 (c) The commissioner must deposit the proceeds from the tax imposed under this  
2.15 subdivision in the highway user tax distribution fund under section 161.045.

2.16 (d) The tax authorized under this subdivision is based on the rate of tax and electric fuel  
2.17 transferred during the charging process but does not include any taxes under chapter 297A  
2.18 or fees or charges associated with the method of payment for the charging service.

2.19 (e) The tax imposed under this subdivision is not applicable to electric vehicles charged  
2.20 at a private residence at which the owner or occupant of the residence uses electric power  
2.21 paid for by the owner or occupant of the residence and that is supplied to the residence by  
2.22 an electric utility.

2.23 (f) The tax imposed under this subdivision is not applicable to electric vehicles charged  
2.24 at charging stations with a charging capacity of less than 50 kilowatts and charging stations  
2.25 that do not require payment for use.

2.26 (g) Any public charging station that begins operations on or after October 1, 2025, must  
2.27 use a metering system that can impose the cost for the charging service using a unit per  
2.28 kilowatt hour.

2.29 (h) Legacy chargers are exempt from the tax levied under this subdivision until January  
2.30 1, 2032.