

By: Plesa

H.B. No. 3802

A BILL TO BE ENTITLED

AN ACT

relating to the imposition of a tax on commercial electric vehicle charging services based on the amount of electricity transferred.

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

SECTION 1. Subtitle E, Title 2, Tax Code, is amended by adding Chapter 164 to read as follows:

CHAPTER 164. TAX ON COMMERCIAL ELECTRIC VEHICLE CHARGING SERVICES

SUBCHAPTER A. GENERAL PROVISIONS

Sec. 164.001. DEFINITIONS. In this chapter:

(1) "Charging provider" means a person who provides a commercial charging service.

(2) "Commercial charging service" means the use of equipment to transfer electric energy from electric supply to an electric vehicle in a commercial transaction.

Sec. 164.002. RULES. The comptroller shall adopt rules to implement, administer, and enforce this chapter.

SUBCHAPTER B. IMPOSITION AND COLLECTION OF TAX

Sec. 164.021. TAX IMPOSED; POINT OF IMPOSITION OF TAX. (a) A tax is imposed on each commercial charging service. The charging provider is liable for and shall collect the tax from the purchaser of the commercial charging service.

(b) The amount of the tax shall be added to the selling price of the commercial charging service so that the tax is ultimately paid by the person consuming the electricity transferred in the

1 commercial charging service.

2 Sec. 164.022. RATE OF TAX. The rate of the tax imposed by
3 this chapter is \$0.026 per kilowatt hour of electricity transferred
4 in a commercial charging service.

5 Sec. 164.023. RETURNS AND PAYMENTS. (a) On or before the
6 25th day of each month, each charging provider shall file a report
7 and send to the comptroller the amount of tax due under this chapter
8 for the preceding month. A charging provider who has not provided a
9 commercial charging service during the reporting period shall file
10 with the comptroller a report that includes those facts or that
11 information.

12 (b) The report must state:

13 (1) the number of kilowatt hours of electricity
14 transferred in commercial charging services during the preceding
15 month; and

16 (2) any other information required by the comptroller.

17 Sec. 164.024. RECORDS. A person on whom a tax is imposed by
18 this chapter shall keep a complete record of:

19 (1) the number of kilowatt hours of electricity
20 transferred in commercial charging services; and

21 (2) any other information required by the comptroller.

22 Sec. 164.025. PERMIT. The comptroller by rule may require a
23 charging provider to obtain a permit under Section [151.201](#).

24 SUBCHAPTER C. DISPOSITION OF PROCEEDS

25 Sec. 164.041. DISPOSITION OF PROCEEDS. The comptroller
26 shall deposit the proceeds from the collection of the tax imposed
27 under this chapter to the credit of the state highway fund.

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1 SECTION 2. This Act takes effect September 1, 2023.