

By: Plesa

H.B. No. 3802

A BILL TO BE ENTITLED

1 AN ACT

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

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

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

CHAPTER 164. TAX ON COMMERCIAL ELECTRIC VEHICLE CHARGING SERVICES

SUBCHAPTER A. GENERAL PROVISIONS

9 Sec. 164.001. DEFINITIONS. In this chapter:

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

SUBCHAPTER B. IMPOSITION AND COLLECTION OF TAX

18 Sec. 164.021. TAX IMPOSED; POINT OF IMPOSITION OF TAX. (a)

19 A tax is imposed on each commercial charging service. The charging

20 provider is liable for and shall collect the tax from the purchaser

21 of the commercial charging service.

22 (b) The amount of the tax shall be added to the selling price
23 of the commercial charging service so that the tax is ultimately
24 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.