

This Week in State Tax (TWIST)

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Wisconsin: Department Offers Guidance on New EV Charging Tax

The Wisconsin Department of Revenue (Department) recently issued Publication 305, providing guidance on the new electric vehicle (EV) charging tax that becomes effective January 1, 2025. The tax is set at \$.03 per kilowatt-hour on electricity delivered by a level 3 charger, as well as by level 1 or level 2 chargers installed on or after March 22, 2024, into an EV battery or energy storage device.

Any person who delivers, places, or offers to deliver electricity from an EV charging station they own, operate, manage, or lease is required to register with the Department for collection and remittance of the tax. In some circumstances, multiple parties may be liable for registration. For example, if a grocery store owns EV chargers in its parking lot for the public to use, but the chargers are managed under an arrangement with a charger company that delivers the electricity and facilitates payments from consumers through its software, both entities would be obligated under the law to register. In such situations, the Department advises that only one party should register and pay the tax. Both parties will be liable for the tax for nonpayment, but the Department will not impose the tax on another party if the tax is paid.

The excise tax applies to the total kilowatt-hours delivered by an EV charging station, regardless of whether the consumer is charged for the electricity. The excise tax does not apply to electricity delivered by an EV charging station located at a residence, or by level 1 or level 2 chargers installed prior to March 22, 2024. The reporting period for the tax is semiannually with due dates of July 31 and January 31, and returns must be filed online using the Department's online filing application. Finally, the sale of electricity that is subject to the excise tax is exempt from sales tax, and a seller need not collect exemption certificates from consumers to support the exemption. For more information on [Publication 305](#), contact [Dave Perry](#).

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