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## FEES FOR ELECTRIC AND HYBRID VEHICLES

According to the National Conference of State Legislatures (NCSL), there were 279,000 electric vehicles on the road and a combined total of 210 million electric and hybrid cars and trucks in 2015.<sup>1</sup> Sales for these non-gasoline vehicles are expected to rise by 400 percent by 2040, which would account for nearly 55 percent of all light-duty vehicle sales.<sup>2</sup> State legislatures are increasingly levying fees on electric and hybrid vehicles to make up for lost gas tax revenue.<sup>3,4</sup> As of May 2018, 1,556 all-electric vehicles were registered in Kansas.<sup>4</sup> This memorandum provides information on legislative action in Kansas and across the United States to implement fees on alternative fuel vehicles<sup>5</sup>, including hybrid and electric vehicles.

### Kansas

Kansas does not currently have a special registration fee on electric vehicles or other alternative fuel vehicles. Prior to January 1, 2015, all electronically propelled motor vehicles had a separate registration category and were charged a \$14 registration fee. The \$14 fee had been in effect since 2002, when it was increased from \$13 (in place since 1989). Due to the enactment of 2014 Sub. for HB 2451, this separate registration category and \$14 fee were removed. Instead, beginning January 1, 2015, registration fees for electronically propelled motor vehicles were determined by the vehicle's weight using the same weight categories as for other passenger vehicles: \$30 if the vehicle weighs no more than 4,500 pounds, and \$40 if the vehicle's weight exceeds 4,500 pounds (KSA 2017 Supp. 8-143(a)(3)). Bills were introduced in

1 NCSL, Deep Dive Transportation, <http://www.ncsl.org/bookstore/state-legislatures-magazine/deep-dive-transportation-funding.aspx> (last accessed July 19, 2018).

2 *Id.*

3 NCSL, Gas Taxes Down, EV Fees Up, June 2016, [www.ncsl.org/Portals/1/Documents/magazine/articles/2018/SL\\_0618-Trends.pdf](http://www.ncsl.org/Portals/1/Documents/magazine/articles/2018/SL_0618-Trends.pdf).

4 For information on Kansas motor fuel taxes, see the Kansas Legislator Briefing Book article, "State Motor Fuels Taxes and Fuel Use." <http://www.kslegresearch.org/KLRD-web/Publications/BriefingBook/2018Briefs/K-5-StateMotorFuelsTaxesandFuelUse.pdf>.

4 Information provide *via* e-mail by the Kansas Department of Revenue.

5 The federal Energy Policy Act of 1992 defines the following fuels as "alternative fuels" under the Act: pure methanol, ethanol, and other alcohols; blends of 85% or more of alcohol with gasoline; natural gas and liquid fuels domestically produced from natural gas; propane; coal-derived liquid fuels; hydrogen; electricity; pure biodiesel (B100); fuels, other than alcohol, derived from biological materials; and P-Series fuels. In addition, the U.S. Department of Energy may designate other fuels as alternative fuels, provided that the fuel is substantially non-petroleum, yields substantial energy security benefits, and offers substantial environmental benefits. For more information, see the [EPAct](http://www.epa.gov) website and 42 U.S. Code 13211.

2016 and 2017 to create annual license fees for hybrid and electric vehicles, but were not enacted. These pieces of legislation are described in detail below.

### **2017 Legislation (HB 2060)**

HB 2060 was introduced during the 2017 Legislative Session by the House Committee on Transportation (House Committee) at the request of Representative Sloan. The bill would have created an annual license fee of \$75 for motor vehicles propelled by more than one power source mated together to work in conjunction and \$150 for each electric vehicle. The bill was referred to the House Committee and a hearing was held on January 26, 2017. Representative Sloan provided proponent testimony, stating that everyone who drives a motor vehicle should contribute to maintaining the highway system and owners of electric and hybrid vehicles do not pay their fair share under the current system. The Alliance of Automobile Manufacturers provided oral opponent testimony and the Kansas Chapter of the Sierra Club submitted written-only opponent testimony. The opponents argued that imposition of a new fee is punitive to consumers and would burden the free market. The Kansas Department of Transportation (KDOT) provided written-only neutral testimony, stating the motor fuel tax is a per-gallon excise tax levied on gasoline, diesel, and other special fuels, and is in essence a user fee for those traveling on Kansas roads. The House Committee took no action on the bill.

According to the fiscal note prepared by the Division of the Budget on the bill, the Kansas Department of Revenue (KDOR) estimated the bill would increase State Highway Fund (SHF) revenues by \$381,155 in FY 2018 and in future fiscal years. To formulate these estimates, KDOR reviewed data on motor vehicle registrations and indicated 7,548 hybrid and 689 electric vehicles were registered in Kansas in 2016. KDOR estimated hybrid and electric vehicles paid an average registration fee of \$35 per year based on weight. The bill would increase the average registration fee by \$40 for hybrid vehicles and by \$115 for electric vehicles. Therefore, increasing the annual registration fee for these vehicles would increase revenues to the SHF by approximately \$381,155 in FY 2018, including \$301,920 for hybrid vehicles (\$40 registration fee increase x 7,548 hybrid vehicles) and \$79,235 for electric vehicles (\$115 registration fee increase x 689 vehicles). KDOR also estimated the bill would require \$10,580 from the Division of Vehicles Operating Fund in FY 2018 for administrative costs to implement the bill, including updating instructions and training for county officials and to modify the Motor Vehicle Registration System (MOVRS). KDOT indicated the bill would increase state revenues to the SHF and would provide additional funding for the comprehensive transportation plan known as Transportation Works for Kansas (T-WORKS).

### **2016 Legislation (HB 2529)**

HB 2529 was introduced during the 2016 Legislative Session by the House Committee at the request of Representative Sloan. The bill would have created an annual license fee of \$150 for motor vehicles propelled by more than one power source mated together to work in conjunction and \$300 for each electric vehicle. The bill was referred to the House Committee and a hearing was held on February 17, 2016. Representative Sloan provided proponent testimony, stating the bill would ensure all users of the highway system pay their fair share to maintain and improve the system. KDOT provided written-only proponent testimony, stating support for capturing a user fee for all those who benefit from traveling on the Kansas road system.

A representative of the Kansas Chapter of the Sierra Club provided oral opponent testimony, and representatives of KCP&L, Kansas Natural Resource Council, Tesla Motors, Inc.,

and Westar Energy provided written-only opponent testimony. Opponents argued the bill would unfairly raise costs on hybrid and electrical vehicles disproportional to their impact on roads and could discourage ownership of these vehicles. General Motors provided neutral testimony, stating the proposed fees could inhibit market growth and the issue is best left to the federal government to regulate. The House Committee took no action on the bill.

According to the fiscal note prepared by the Division of the Budget on the bill, KDOR estimated the bill would increase SHF revenues by \$1,080,000 in FY 2017. To formulate these estimates, KDOR indicated 7,585 hybrid and 788 electric vehicles were registered in Kansas in 2015. The vehicles already pay the annual registration fee based on gross weight. KDOR estimated the bill would require \$6,080 from the Division of Vehicles Operating Fund for administrative costs to implement the bill, including updating instructions and training for county officials and to modify the MOVRS. KDOT indicated the bill would provide additional funding for T-WORKS.

### **2014 Legislation (Sub. for HB 2451)**

Sub. for HB 2451 was introduced during the 2014 Legislative Session by the House Committee. The original bill was requested by Representative Sloan and would have imposed an electricity highway fee on electricity sold at any motor vehicle electric recharge location in the state. The bill would have required KDOT to determine the fee and the Kansas Corporation Commission (KCC) to approve it and would have required the fee to be comparable to the motor fuel tax. The bill was referred to the House Committee and a hearing was held on February 12, 2014. Representative Sloan testified as a proponent to the original bill, stating the bill would address inequity because plug-in electric vehicles do not pay fuel taxes and do not contribute to the SHF. The bill, as introduced, would have required a separate electric meter for each recharge location; a representative of Westar and KCP&L said in opponent testimony the requirements for separate metering would be cost-prohibitive and, because the vehicles do not require special outlets, the fee would not be collected for some vehicles. A KDOT representative provided neutral testimony on declines in SHF receipts related to increased fuel efficiency and use of electric vehicles. KDOT estimated motor fuel tax lost due to hybrids and electric vehicles could be approximately \$1.4 million a year by 2020, based on registration trends.

Representative Sloan also requested the substitute bill that was adopted by the House Committee, to increase the registration fee for any electronically propelled motor vehicle not used in commerce from \$14 to \$30. He stated electric vehicles weigh approximately the same as gasoline-powered vehicles, usually less than 4,500 pounds, and the registration fee for gasoline-powered vehicles of that size is \$30. This registration fee for electronically powered motor vehicles was most recently increased in 2002, from \$13 to \$14.

Representative Sloan spoke as a proponent of the substitute bill at the bill's hearing before the Senate Committee on Transportation on March 11, 2014. A representative of the Division of Vehicles, KDOR, provided neutral testimony and suggested an amendment to remove a separate registration category for electrically powered motor vehicles. The representative also suggested an effective date of January 1, 2015, so all registrants during a year would pay the same fee. The Senate Committee adopted the amendments suggested by the Division of Vehicles representative.

After the Senate Committee adopted amendments to the bill, the House non-concurred with amendments and a Conference Committee was requested and appointed. The Conference Committee ultimately agreed with the Senate Committee amendments. The bill was passed by the Legislature and approved by Governor Brownback on April 17, 2014. Ultimately, Sub. for HB

2451 removed a separate registration category and the \$14 registration fee for electronically propelled motor vehicles. Instead, this registration fee for any electric passenger vehicle would be determined by the vehicle's weight, using the same weight categories as for other passenger vehicles. The changes became effective January 1, 2015.

According to the fiscal note on the original bill, KDOR reported a total of 13,380 electric or hybrid vehicles registered in Kansas as of January 2014. The remainder of the fiscal note was not applicable to the substitute bill, and no updated fiscal note was available.

The similar 2012 HB 2455, as introduced, would have imposed an electricity highway fee on electricity sold at motor vehicle recharge locations. The bill would have required the amount of the fee to be comparable to the motor fuel tax and its amount to be determined by KDOT and approved by the KCC. Sub. for HB 2455, as enacted, required KDOT to meet with the public and interested stakeholders about the long-term feasibility of relying on the motor fuel tax as the primary method for funding the state's highway maintenance and construction program and report its findings.

## Other States

Twenty states currently specify additional registration or decal fees in their statutes for alternative fuel vehicles. The majority of these fees are already in effect. However, the fee in Utah will not become effective until 2019, while the fees in California and Oregon will not become effective until 2020. It should be noted states' basic registration fees generally are not comparable; they are made on varying bases such as horsepower, value, age, and weight.

In 2017, the Oklahoma Legislature enacted HB 1449, which would require an annual registration fee of \$100 for electric vehicles and \$30 for hybrid vehicles to take effect on January 1, 2020. However, in October 2017, the Oklahoma Supreme Court ruled the legislation was a revenue bill that failed to receive the required  $\frac{3}{4}$  support of members of the Oklahoma Legislature and was therefore unconstitutional.<sup>6</sup> Due to this ruling, Oklahoma does not appear in the table below.

The table below specifies the statutory citation, state registration or related website (if any), fee language, and any additional notes (including the enacting legislation and effective dates) for those states with additional registration or decal fees for alternative fuel vehicles.<sup>7</sup>

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6 *Sierra Club v. State ex rel. Oklahoma Tax Comm'n*, 2017 OK 83, ¶ 25, 405 P.3d 691.

7 This information was compiled utilizing a variety of sources, including simple Google searches, WestLaw surveys, NCSL's "Vehicle Registration Fees 2017" (<http://www.ncsl.org/research/transportation/registration-and-title-fees-by-state.aspx>, last updated June 15, 2017), and NCSL's "Special Vehicle Registration Fees on Hybrid or Electric Vehicles" ([mediad.publicbroadcasting.net/p/nhpr/files/electric\\_vehicle\\_fees\\_2017.pdf](http://mediad.publicbroadcasting.net/p/nhpr/files/electric_vehicle_fees_2017.pdf), last updated September 2017).

State	Sources	Fee Language	Additional Notes
Arizona	<p>Ariz. Rev. Stat. Ann. § 28-5805</p> <p><a href="https://www.azdot.gov/motor-vehicles/Vehicle-Services/Registration/alternative-fuel-vehicle">https://www.azdot.gov/motor-vehicles/Vehicle-Services/Registration/alternative-fuel-vehicle</a></p>	<p><b>Under current law:</b></p> <p>B. Notwithstanding § 28-5801, the registering officer shall collect at the time of application for and before registration of the motor vehicle that is classified under this section an annual license tax of four dollars for each one hundred dollars in value. During the first twelve months of the life of the motor vehicle as determined by its initial registration, the value is one per cent of the manufacturer's base retail price of the motor vehicle. During each succeeding twelve month period the value of the motor vehicle is fifteen per cent less than the value of the preceding twelve month period.</p> <p>C. The minimum amount of the license tax computed under this section is five dollars per year for each motor vehicle subject to the tax.</p> <p><b>Law taking effect on December 31, 2019:</b></p> <p>B. Notwithstanding § 28-5801, the registering officer shall collect at the time of application for and before registration of the motor vehicle that is classified under this section an annual license tax of four dollars for each one hundred dollars in value. The motor vehicle value is determined as follows:</p> <ol style="list-style-type: none"> <li>1. For a motor vehicle that is purchased before January 1, 2020, the value of the motor vehicle is a percentage set by the director of the manufacturer's base retail price of the motor vehicle. After the first twelve months of the life of the motor vehicle as determined by its initial registration, the value of the motor vehicle is fifteen percent less for each twelve-month period than the manufacturer's base retail price of the motor vehicle.</li> <li>2. For a motor vehicle that is ten</li> </ol>	<p>The vehicle license tax for an alternative fuel vehicle of \$4 for every \$100 in assessed value is continuing law.</p> <p>The motor vehicle value determination language specified before and after January 1, 2020, does not take effect until December 31, 2019 (2018 Ariz. Legis. Serv. Ch. 265 (HB 2166)).</p> <p>The statute specifies "the vehicle license tax on a motor vehicle that exceeds ten thousand pounds gross vehicle weight, that is powered by alternative fuel and that is purchased on or after January 1, 2020 is collected pursuant to section 28-5801." The referenced statute, Ariz. Rev. Stat. Ann. § 28-5801, specifies the vehicle license tax rate. According to the House Summary for the Arizona House of Representatives on 2018 HB 2166, the bill removed alternative fuel vehicles with a gross weight of more than 10,000 pounds from the separate classification for value added tax calculation purposes for vehicles purchased on or after January 1, 2020.</p>

State	Sources	Fee Language	Additional Notes
		<p>thousand pounds or less gross vehicle weight and that is purchased on or after January 1, 2020, during the first twelve months of the life of the motor vehicle as determined by its initial registration, the value of the motor vehicle is thirty percent of the manufacturer's base retail price of the motor vehicle. During each succeeding twelve-month period, the value of the motor vehicle is fifteen percent less than the value for the preceding twelve-month period.</p> <p>C. The minimum amount of the license tax computed under this section is five dollars per year for each motor vehicle subject to the tax. [This remains unchanged.]</p> <p>E. The vehicle license tax on a motor vehicle that exceeds ten thousand pounds gross vehicle weight, that is powered by alternative fuel and that is purchased on or after January 1, 2020 is collected pursuant to section 28-5801.</p>	
California	<p>Cal. Veh. Code § 9250.6</p> <p><a href="https://www.dmv.ca.gov/portal/dmv/detail/pubs/brochures/fast_facts/ffvr34">https://www.dmv.ca.gov/portal/dmv/detail/pubs/brochures/fast_facts/ffvr34</a></p>	<p>(a) In addition to any other fees specified in this code, or the Revenue and Taxation Code, commencing July 1, 2020, a road improvement fee of one hundred dollars (\$100) shall be paid to the department for registration or renewal of registration of every zero-emission motor vehicle model year 2020 and later subject to registration under this code, except those motor vehicles that are expressly exempted under this code from payment of registration fees.</p> <p>(b) On January 1, 2021, and every January 1 thereafter, the Department of Motor Vehicles shall adjust the road improvement fee imposed under subdivision (a) by increasing the fee in an amount equal to the increase in the California Consumer Price Index for</p>	<p>The \$100 annual improvement fee does not take effect until July 1, 2020 (2017 Cal. Legis. Serv. Ch. 5 (S.B. 1)).</p>

State	Sources	Fee Language	Additional Notes
		<p>the prior year, except the first adjustment shall cover the prior six months, as calculated by the Department of Finance, with amounts equal to or greater than fifty cents (\$0.50) rounded to the highest whole dollar. The incremental change shall be added to the associated fee rate for that year.</p>	
Colorado	<p>Colo. Rev. Stat. Ann. § 42-3-304</p>	<p>(25)(a) In addition to any other fee imposed by this section, each authorized agent shall annually collect a fee of fifty dollars at the time of registration on every plug-in electric motor vehicle. The authorized agent shall transmit the fee to the state treasurer, who shall credit thirty dollars of each fee to the highway users tax fund created in section 43-4-201, and twenty dollars of each fee to the electric vehicle grant fund created in section 24-38.5-103.</p>	<p>The \$50 annual fee became effective January 1, 2014 (2013 Colo. Legis. Serv. Ch. 225 (H.B. 13-1110)).</p>
Georgia	<p>Ga. Code Ann. § 40-2-151</p> <p><a href="https://dor.georgia.gov/annual-alternative-fuel-vehicle-fees-faq">https://dor.georgia.gov/annual-alternative-fuel-vehicle-fees-faq</a></p>	<p>(19)(A)(i) Upon registration of an alternative fueled vehicle not operated for commercial purposes: \$200.00</p> <p>(19)(A)(ii) Upon registration of an alternative fueled vehicle operated for commercial purposes: \$300.00</p>	<p>The \$200 annual fee became effective July 1, 2015 (2015 Georgia Laws Act 46 (H.B. 170)).</p> <p>The term “alternative fueled vehicle” includes those operating on electricity and propane but does not include vehicles operating on natural gas.</p>
Idaho	<p>Idaho Code Ann. § 49-457</p> <p><a href="https://itd.idaho.gov/itd/dmv/">https://itd.idaho.gov/itd/dmv/</a></p>	<p>(1) An electric vehicle fee of one hundred forty dollars (\$140) shall be collected in addition to all other registration fees assessed pursuant to this chapter on each electric vehicle registered. Provided however, the provisions of this subsection shall not apply to neighborhood electric vehicles as defined in sections 49-115 and 49-123, Idaho Code.</p> <p>(2) A plug-in hybrid vehicle fee of seventy-five dollars (\$75.00) shall be collected in addition to all other</p>	<p>These fees became effective July 1, 2015 (2015 Idaho Laws Ch. 341 (H.B. 312)).</p>

State	Sources	Fee Language	Additional Notes
		<p>registration fees assessed pursuant to this chapter on each plug-in hybrid vehicle registered.</p>	
<p>Indiana</p>	<p>Ind. Code Ann. § 9-18.1-5-12</p> <p><a href="https://www.in.gov/bmv/2492.htm">https://www.in.gov/bmv/2492.htm</a></p>	<p>(d) In addition to any other fee required to register an electric vehicle under this chapter, the supplemental fee to register an electric vehicle is one hundred fifty dollars (\$150) through December 31, 2022. Before October 1, 2022, and before each October 1 of every fifth year thereafter, the bureau shall determine a new fee amount to take effect as of January 1 of the following year by determining the product of:</p> <p>(1) the fee in effect for the determination year; multiplied by</p> <p>(2) the factor determined under IC 6-6-1.6-2.</p> <p>The fee shall be rounded to the nearest dollar.</p> <p>(e) In addition to any other fee required to register a hybrid vehicle under this chapter, the supplemental fee to register a hybrid vehicle is fifty dollars (\$50) through December 31, 2022. Before October 1, 2022, and before each October 1 of every fifth year thereafter, the bureau shall determine a new fee amount to take effect as of January 1 of the following year by determining the product of:</p> <p>(1) the fee in effect for the determination year; multiplied by</p> <p>(2) the factor determined under IC 6-6-1.6-2.</p> <p>The fee shall be rounded to the nearest dollar.</p>	<p>These fees became effective after December 31, 2017 (2017 Ind. Legis. Serv. P.L. 218-2017 (H.E.A. 1002)).</p> <p>The factors for computing the new fee amount in (e) include changes in the Consumer Price Index and the Industrial Production Index.</p>
<p>Michigan</p>	<p>Mich. Comp. Laws Ann. § 257.801</p>	<p>(7) Beginning January 1, 2017, the registration fee imposed under this</p>	<p>These fees became effective January 1, 2017</p>

State	Sources	Fee Language	Additional Notes
	<p><a href="https://www.michigan.gov/sos/0,4670,7-127-1585_1587_1590---,00.html">https://www.michigan.gov/sos/0,4670,7-127-1585_1587_1590---,00.html</a></p>	<p>section for a vehicle using 4 or more tires is increased as follows:</p> <p>(a) If the vehicle is a hybrid electric vehicle, the registration fee for that vehicle is increased by \$30.00 for a vehicle with an empty weight of 8,000 pounds or less, and \$100.00 for a vehicle with an empty weight of more than 8,000 pounds. As used in this subdivision and subsection (8)(a), “hybrid electric vehicle” means a vehicle that can be propelled at least in part by electrical energy and uses a battery storage system of at least 4 kilowatt-hours, but is also capable of using gasoline, diesel fuel, or alternative fuel to propel the vehicle.</p> <p>(b) If the vehicle is a nonhybrid electric vehicle, the registration fee for that vehicle is increased by \$100.00 for a vehicle with an empty weight of 8,000 pounds or less, and \$200.00 for a vehicle with an empty weight of more than 8,000 pounds. As used in this subdivision and subsection (8)(b), “nonhybrid electric vehicle” means a vehicle that is propelled solely by electrical energy and that is not capable of using gasoline, diesel fuel, or alternative fuel to propel the vehicle.</p> <p>(8) Beginning January 1, 2017, if the tax on gasoline imposed under section 8 of the motor fuel tax act, 2000 PA 403, MCL 207.1008, is increased above 19 cents per gallon, the secretary of state shall increase the fees collected under subsection (7) as follows:</p> <p>(a) For a hybrid electric vehicle, \$2.50 per each 1 cent above 19 cents per gallon.</p> <p>(b) For a nonhybrid electric vehicle, \$5.00 per each 1 cent above 19 cents per gallon.</p>	<p>(2015 Mich. Legis. Serv. P.A. 174 (H.B. 4736)).</p>

State	Sources	Fee Language	Additional Notes
Minnesota	Minn. Stat. Ann. § 168.013  <a href="https://dps.mn.gov/divisions/dvs/Pages/registration-tax.aspx">https://dps.mn.gov/divisions/dvs/Pages/registration-tax.aspx</a>	Subd. 1m. Electric vehicle. In addition to the tax under subdivision 1a, a surcharge of \$75 is imposed for an all-electric vehicle, as defined in section 169.011, subdivision 1a. Notwithstanding subdivision 8, revenue from the fee imposed under this subdivision must be deposited in the highway user tax distribution fund.	The \$75 annual fee applies to the registration period beginning January 1, 2018 (2017 Minn. Sess. Law Serv. 1st Sp. Sess. Ch. 3 (H.F. 3)).
Missouri	Mo. Ann. Stat. § 142.869  <a href="https://dor.mo.gov/motorv/decals.php">https://dor.mo.gov/motorv/decals.php</a>	The owners or operators of such motor vehicles, except plug-in electric hybrids, shall, in lieu of the tax imposed by section 142.803 [motor fuel tax], pay an annual alternative fuel decal fee as follows: seventy-five dollars on each passenger motor vehicle, school bus as defined in section 301.010, and commercial motor vehicle with a licensed gross vehicle weight of eighteen thousand pounds or less; one hundred dollars on each motor vehicle with a licensed gross weight in excess of eighteen thousand pounds but not more than thirty-six thousand pounds used for farm or farming transportation operations and registered with a license plate designated with the letter "F"; one hundred fifty dollars on each motor vehicle with a licensed gross vehicle weight in excess of eighteen thousand pounds but less than or equal to thirty-six thousand pounds, and each passenger-carrying [commercial] motor vehicle subject to the registration fee provided in sections 301.059, 301.061 and 301.063; two hundred fifty dollars on each motor vehicle with a licensed gross weight in excess of thirty-six thousand pounds used for farm or farming transportation operations and registered with a license plate designated with the letter "F"; and one thousand dollars on each motor vehicle with a licensed gross vehicle weight in excess of thirty-six thousand pounds. Owners or operators of plug-in electric hybrids shall pay one-half of the stated annual alternative fuel decal fee.	The annual decal fee became effective January 1, 1999 (1998 Mo. Legis. Serv. S.B. 619). The fee for plug-in electric hybrids became effective August 28, 2017 (2017 Mo. Legis. Serv. S.B. 8).

State	Sources	Fee Language	Additional Notes
		<p>Notwithstanding provisions of this section to the contrary, motor vehicles licensed as historic under section 301.131 which are powered by alternative fuel shall be exempt from both the tax imposed by this chapter and the alternative fuel decal requirements of this section. For the purposes of this section, a plug-in electric hybrid shall be any hybrid vehicle made by a manufacturer with a model year of 2018 or newer, that has not been modified from the original manufacturer specifications, with an internal combustion engine and batteries that can be recharged by connecting a plug to an electric power source.</p>	
Nebraska	<p>Neb. Rev. Stat. Ann. § 60-3,191</p> <p><a href="https://dmv.nebraska.gov/dvr/reg/registration-fees-and-taxes#regfee">https://dmv.nebraska.gov/dvr/reg/registration-fees-and-taxes#regfee</a></p>	<p>In addition to any other fee required under the Motor Vehicle Registration Act, a fee for registration of each motor vehicle powered by an alternative fuel shall be charged. The fee shall be seventy-five dollars. The fee shall be collected by the county treasurer and remitted to the State Treasurer for credit to the Highway Trust Fund.</p>	<p>The \$75 annual fee became effective January 1, 2012 (2011 Nebraska Laws L.B. 289).</p> <p>“Alternative fuel” includes electricity and any other source of energy not taxed under the motor fuel laws. (Neb. Rev. Stat. Ann. § 60-306)</p>
North Carolina	<p>N.C. Gen. Stat. Ann. § 20-87</p> <p><a href="https://www.ncdot.gov/dmv/title-registration/vehicle/Pages/fees.aspx">https://www.ncdot.gov/dmv/title-registration/vehicle/Pages/fees.aspx</a></p>	<p>(13) Additional fee for certain electric vehicles.--At the time of an initial registration or registration renewal, the owner of a plug-in electric vehicle that is not a low-speed vehicle and that does not rely on a nonelectric source of power shall pay a fee in the amount of one hundred thirty dollars (\$130.00) in addition to any other required registration fees.</p>	<p>The original annual fee for certain electric vehicles was \$100 and became effective January 1, 2014 (2013 North Carolina Laws S.L. 2013-360 (S.B. 402)). This amount was increased to the current \$130 and became effective on January 1, 2016 (2015 North Carolina Laws S.L. 2015-241 (H.B. 97)).</p>
Oregon	<p>Or. Rev. Stat. Ann. § 803.422.</p> <p><a href="https://www.oregon.gov">https://www.oregon.gov</a></p>	<p>(4) Except as provided in ORS 319.890 (3), in addition to the registration fees prescribed under ORS 803.420 (6)(a), during the</p>	<p>The \$110 annual fee will take effect January 1, 2020 (2017 Oregon Laws Ch. 750 (H.B.</p>

State	Sources	Fee Language	Additional Notes
	<a href="#">/ODOT/DMV/pages/fees/vehicle.aspx</a>	<p>period beginning on January 1, 2020, and ending on December 31, 2021, there shall be paid for each year of the registration period, an additional amount as follows:</p> <p>(d) For electric vehicles, \$110.</p>	<p>2017)).</p>
South Carolina	<p>S.C. Code Ann. § 56-3-645</p> <p><a href="http://www.scdmvonline.com/Fees">http://www.scdmvonline.com/Fees</a></p>	<p>(A) In addition to the registration fees imposed by this chapter, the owner of motor vehicles that are powered:</p> <p>(1) exclusively by electricity, hydrogen, or any fuel other than motor fuel, as defined in Section 12-28-110(39), that are not subject to motor fuel user fees imposed by Chapter 28, Title 12 shall pay a biennial road use fee of one hundred twenty dollars; and</p> <p>(2) by a combination of motor fuel subject to motor fuel user fees imposed by Chapter 28, Title 12 and electricity, hydrogen, or any fuel other than motor fuel that is not subject to motor fuel user fees imposed by Chapter 28, Title 12 shall pay a biennial road use fee of sixty dollars.</p>	<p>These fees became effective January 1, 2018 (2017 South Carolina Laws Act 40 (H.3516)).</p>
Tennessee	<p>Tenn. Code Ann. § 55-4-116</p> <p><a href="https://revenue.support.tn.gov/hc/en-us/articles/207084176-What-is-the-registration-fee-for-a-hybrid-or-electric-vehicle-in-Tennessee-">https://revenue.support.tn.gov/hc/en-us/articles/207084176-What-is-the-registration-fee-for-a-hybrid-or-electric-vehicle-in-Tennessee-</a></p>	<p>(a) In addition to all other motor vehicle registration fees prescribed by law, in the case of electric vehicles, there shall be paid to the department at the time the vehicle is registered or renewed an additional registration fee in the amount of one hundred dollars (\$100).</p>	<p>The \$100 annual fee became effective July 1, 2017 (2017 Tennessee Laws Pub. Ch. 181 (H.B. 534)).</p>
Utah	<p>Utah Code Ann. § 41-1a-1206</p> <p><a href="https://dmv.utah.gov/taxes-fees#regfees">https://dmv.utah.gov/taxes-fees#regfees</a></p>	<p>(h) in addition to the fee described in Subsection (1)(b):</p> <p>(i) for each electric motor vehicle:</p> <p>(A) \$60 during calendar year 2019;</p> <p>(B) \$90 during calendar year 2020; and</p>	<p>The fees take effect on January 1, 2019 (2018 Utah Laws Ch. 424 (S.B. 136)).</p>

State	Sources	Fee Language	Additional Notes
		<p>(C) \$120 beginning January 1, 2021, and thereafter;</p> <p>(ii) for each hybrid electric motor vehicle:</p> <p>(A) \$10 during calendar year 2019;</p> <p>(B) \$15 during calendar year 2020; and</p> <p>(C) \$20 beginning January 1, 2021, and thereafter;</p> <p>(iii) for each plug-in hybrid electric motor vehicle:</p> <p>(A) \$26 during calendar year 2019;</p> <p>(B) \$39 during calendar year 2020; and</p> <p>(C) \$52 beginning January 1, 2021, and thereafter; and</p> <p>(iv) for any motor vehicle not described in Subsections (1)(h)(i) through (iii) that is fueled by a source other than motor fuel, diesel fuel, natural gas, or propane:</p> <p>(A) \$60 during calendar year 2019;</p> <p>(B) \$90 during calendar year 2020; and</p> <p>(C) \$120 beginning January 1, 2021, and thereafter.</p>	
Virginia	<p>Va. Code Ann. § 58.1-2249</p> <p><a href="https://www.dmv.virginia.gov/vehicles/alternative_vehicles.html">https://www.dmv.virginia.gov/vehicles/alternative_vehicles.html</a></p>	<p>B. In addition to any tax imposed by this article, there is hereby levied an annual license tax of \$64 per vehicle on each highway vehicle registered in Virginia that is an electric motor vehicle or an alternative fuel vehicle. However, no license tax shall be levied on any vehicle that (i) is subject to the tax on fuels levied pursuant to subsection A, (ii) is subject to the federal excise tax levied under § 4041 of the Internal Revenue Code,</p>	<p>The original annual license tax was \$50 and became effective July 1, 2012 (2012 Virginia Laws Ch. 729 (H.B. 1248)). The amount was increased to the current \$64 and became effective July 1, 2013 (2013 Virginia Laws Ch. 766 (H.B. 2313)). The current fee is \$64, but the statute specifies that</p>

State	Sources	Fee Language	Additional Notes
		<p>(iii) is a moped as defined in § 46.2-100, or (iv) is registered under the International Registration Plan. If such a highway vehicle is registered for a period other than one year as provided under § 46.2-646, the license tax shall be multiplied by the number of years or fraction thereof that the vehicle will be registered. The revenues generated by this subsection shall be deposited in the Highway Maintenance and Operating Fund established pursuant to § 33.2-1530.</p> <p>&lt;Subsec. B effective on December 31 of any year in which the General Assembly appropriates any of such additional revenues for any non-transportation-related purpose or transfers any of such additional revenues that are to be deposited into the Commonwealth Transportation Fund or any subfund thereof pursuant to general law for a non-transportation-related purpose&gt;</p> <p>B. In addition to any tax imposed by this article, there is hereby levied an annual license tax of \$50 per vehicle on each highway vehicle registered in Virginia that is an electric motor vehicle. If such a highway vehicle is registered for a period other than one year as provided under § 46.2-646, the license tax shall be multiplied by the number of years or fraction thereof that the vehicle will be registered.</p>	<p>the fee can fall to \$50 if the General Assembly appropriates the additional revenues for any non-transportation-related purpose.</p>
Washington	<p>Wash. Rev. Code Ann. § 46.17.323</p> <p><a href="https://www.dol.wa.gov/vehicleregistration/fees.html">https://www.dol.wa.gov/vehicleregistration/fees.html</a></p>	<p>(1) Before accepting an application for an annual vehicle registration renewal for a vehicle that both (a) uses at least one method of propulsion that is capable of being reenergized by an external source of electricity and (b) is capable of traveling at least thirty miles using only battery power, the department, county auditor or other agent, or subagent appointed by the director must require the applicant to pay a</p>	<p>The original annual fee was \$100 and became effective October 1, 2012 (2012 Wash. Legis. Serv. Ch. 74 (H.B. 2660)). The amount was increased to \$150 effective July 15, 2015 (2015 Wash. Legis. Serv. 3rd Sp. Sess. Ch. 44 (S.S.S.B. 5987)).</p>

State	Sources	Fee Language	Additional Notes
		<p>one hundred dollar fee in addition to any other fees and taxes required by law. The one hundred dollar fee is due only at the time of annual registration renewal.</p> <p>(2) This section only applies to a vehicle that is designed to have the capability to drive at a speed of more than thirty-five miles per hour.</p> <p>(4)(a) In addition to the fee established in subsection (1) of this section, before accepting an application for an annual vehicle registration renewal for a vehicle that both (i) uses at least one method of propulsion that is capable of being reenergized by an external source of electricity and (ii) is capable of traveling at least thirty miles using only battery power, the department, county auditor or other agent, or subagent appointed by the director must require the applicant to pay a fifty dollar fee.</p>	
West Virginia	W. Va. Code Ann. § 17A-10-3c	<p>(a) The annual registration fee for a vehicle fueled with hydrogen or natural gas is \$200.</p> <p>(b) The annual registration fee for a vehicle operating on a combination of electricity and petrochemical fuels is \$100.</p> <p>(c) The annual registration fee for a vehicle operating exclusively on electricity is \$200.</p> <p>(d) The fees imposed by this section are in addition to any other fee set forth in this article.</p>	These fees became effective June 16, 2017 (2017 West Virginia Laws 1st Ex. Sess. Ch. 6 (S.B. 1006)).
Wisconsin	<p>Wis. Stat. Ann. § 341.25</p> <p><a href="https://wisconsin.gov/Pages/dmv/vehicles/title-plates/fuelfee.aspx">https://wisconsin.gov/Pages/dmv/vehicles/title-plates/fuelfee.aspx</a></p>	2. If a motor truck or automobile is a hybrid electric vehicle, in addition to the fee under par. (a) or (c), a surcharge of \$75 shall be added to and collected with the fee for each automobile and for each motor truck registered under par. (c) at a gross weight of not more than 8,000 pounds.	These fees became effective January 1, 2018 (2017-2018 Wisc. Legis. Serv. Act 59 (2017 A.B. 64)).

State	Sources	Fee Language	Additional Notes
		<p>3. If a motor truck or automobile is a nonhybrid electric vehicle, in addition to the fee under par. (a) or (c), a surcharge of \$100 shall be added to and collected with the fee for each automobile and for each motor truck registered under par. (c) at a gross weight of not more than 8,000 pounds.</p>	
Wyoming	Wyo. Stat. Ann. § 31-3-102	(xxiii) An annual decal for a plug-in registered and licensed electric vehicle as defined in W.S. 39-17-301(a)(xxxviii): \$ 50.00	The \$50 annual fee became effective July 1, 2016 (2016 Wyoming Laws Ch. 19 (H.B. 2)).