



State & Local Funding Update

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Minnesota Electricity as Vehicle Fuel Working Group
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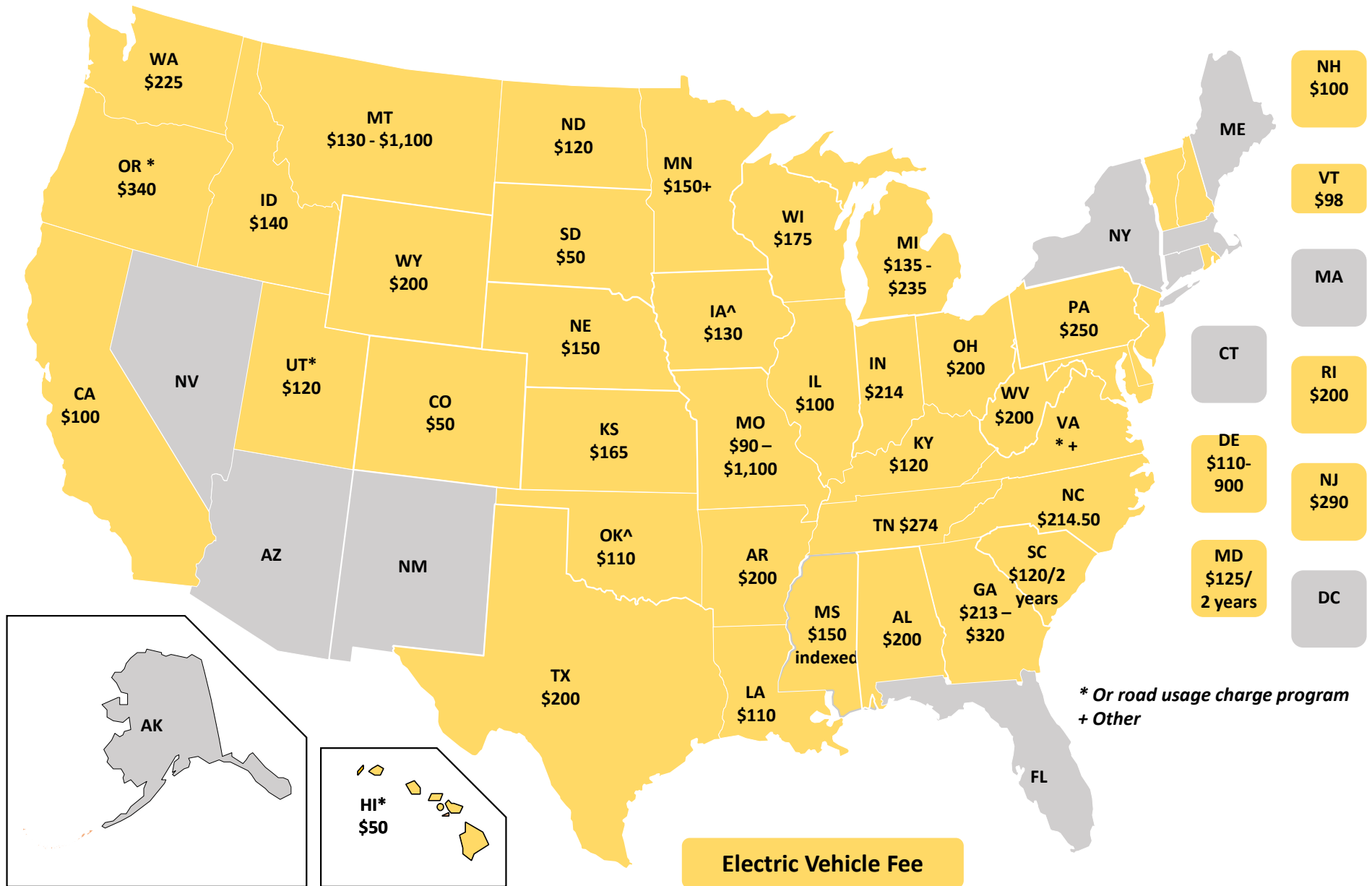
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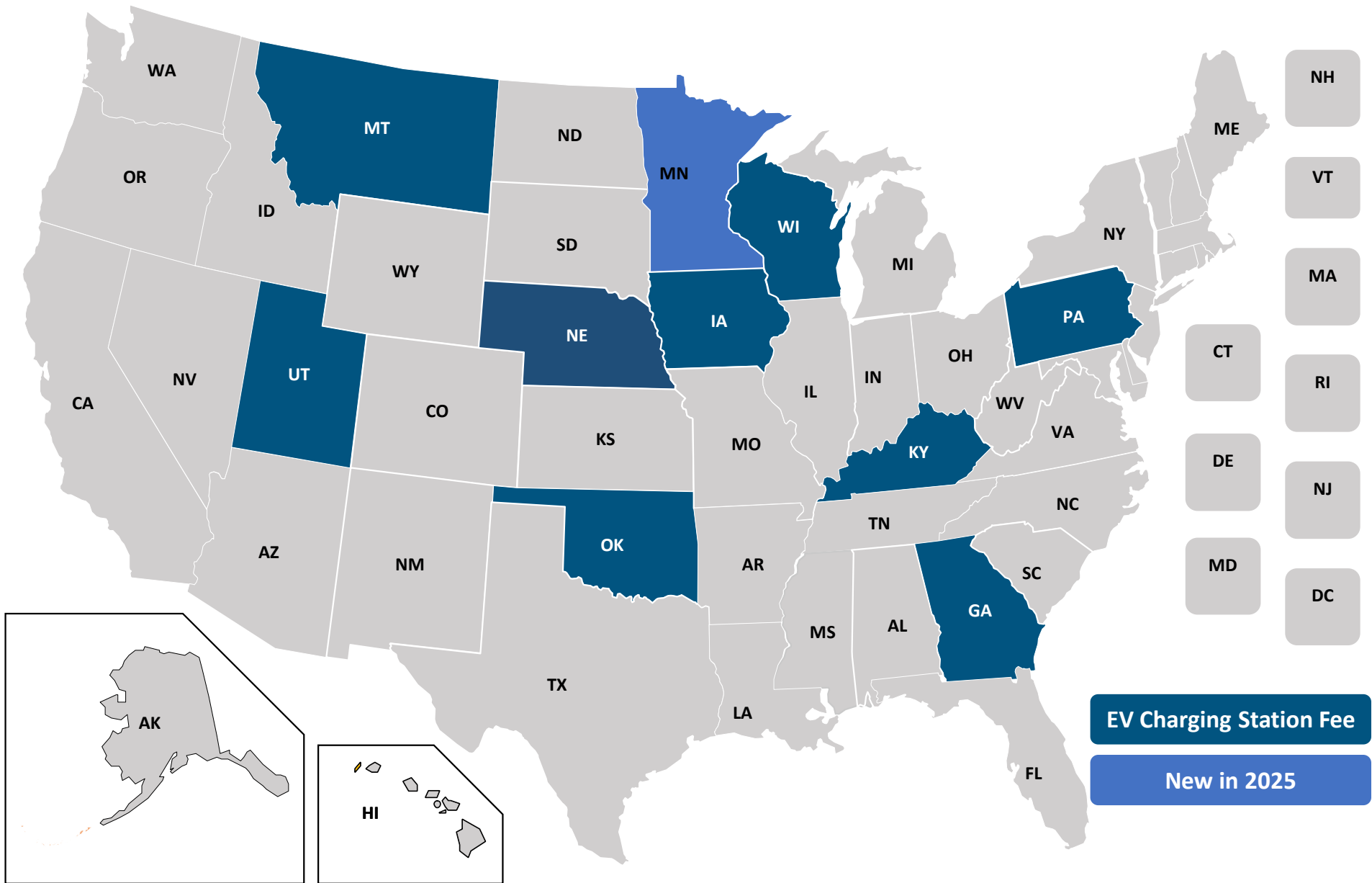
American Road & Transportation Builders Association

41 States Have an Electric Vehicle Registration Fee



Source: TIAC, "State Electric Vehicle Fees," September 2025

10 States Have Enacted an EV Charging Station Tax or Fee



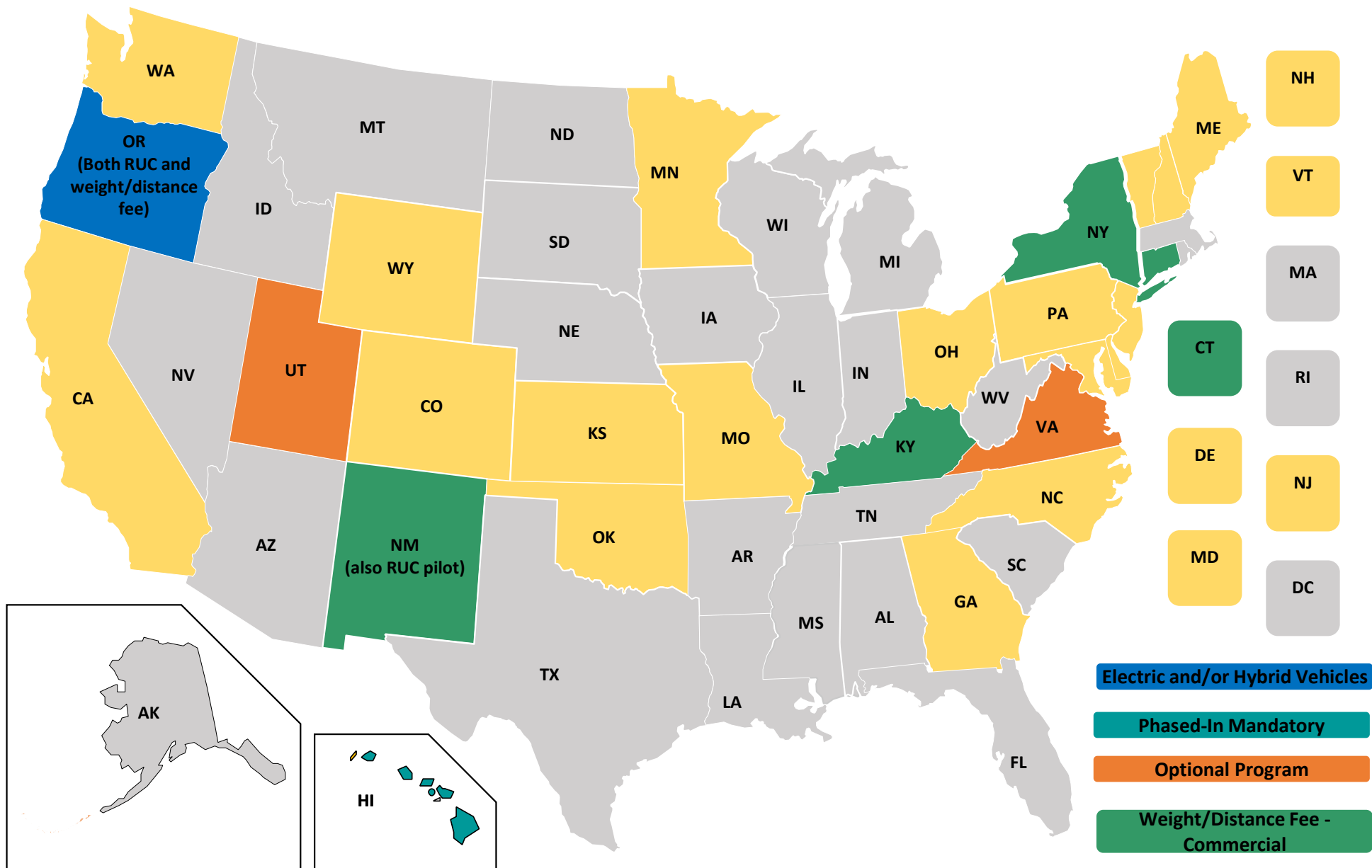
Source: TIAC, "ELECTRIC VEHICLE EXCISE TAX MODEL LANGUAGE," April 2024

10 States Have Enacted an EV Charging Station Tax or Fee

STATE	YEAR APPROVED	DESCRIPTION
Pennsylvania	1997	The rate of the excise tax is computed on a gasoline gallon equivalent basis; the tax applied to each gasoline gallon equivalent (note: the state gas tax is indexed annually). The 2022 excise tax rate on electric power was 1.72 cents per kilowatt-hour.
Iowa	2019	Flat 2.6 cents-per-kwh.
Oklahoma	2021	Flat 3 cents-per-kwh.
Kentucky	2022	3 cents-per-kwh, indexed to NHCCI.
Georgia	2023	One gallon of electricity is 11 kilowatt-hours, charged as a gallon of gas (gas tax is indexed to CAFÉ standards and CPI).
Utah	2023	12.5% of what a charging station charges per-kwh, per-hour, and/or by subscription.
Montana	2023	3 cents-per-kwh.
Wisconsin	2024	3 cents-per-kwh.
Nebraska	2024	3 cents-per-kwh
Minnesota	2025	5 cents-per-kwh

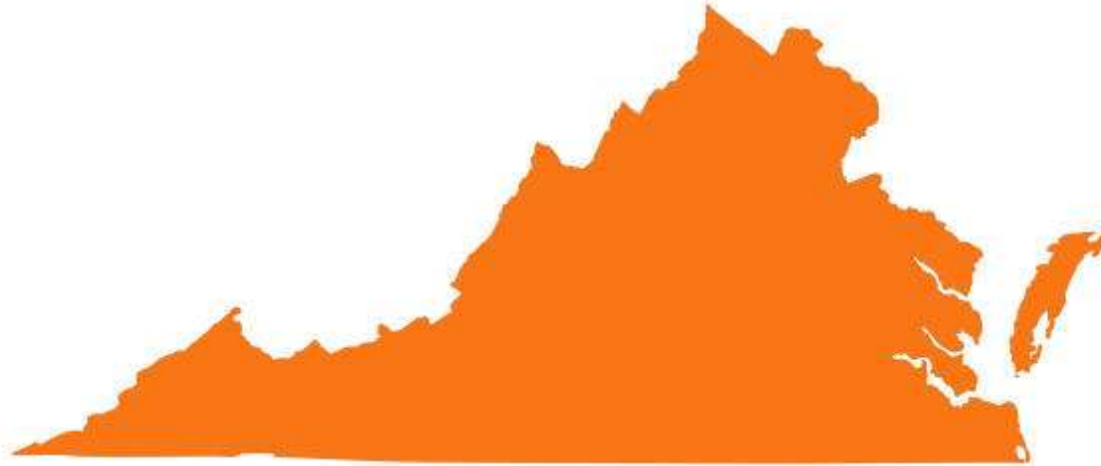
Source: TIAC, "ELECTRIC VEHICLE EXCISE TAX MODEL LANGUAGE," April 2024

4 States Have a Road Usage Charge Program



Source: TIAC, “ROAD USAGE CHARGE MODEL LANGUAGE,” July 2022 | Eastern Transportation Coalition “Compendium of Revenue Alternatives in Response to the Expansion of Hybrid and Electric Vehicles,” 2024 | ARTBA-TIAC State Transportation Funding Legislation, Sept. 2025

Virginia's Fuel-Efficient Vehicle Fee (HUF)



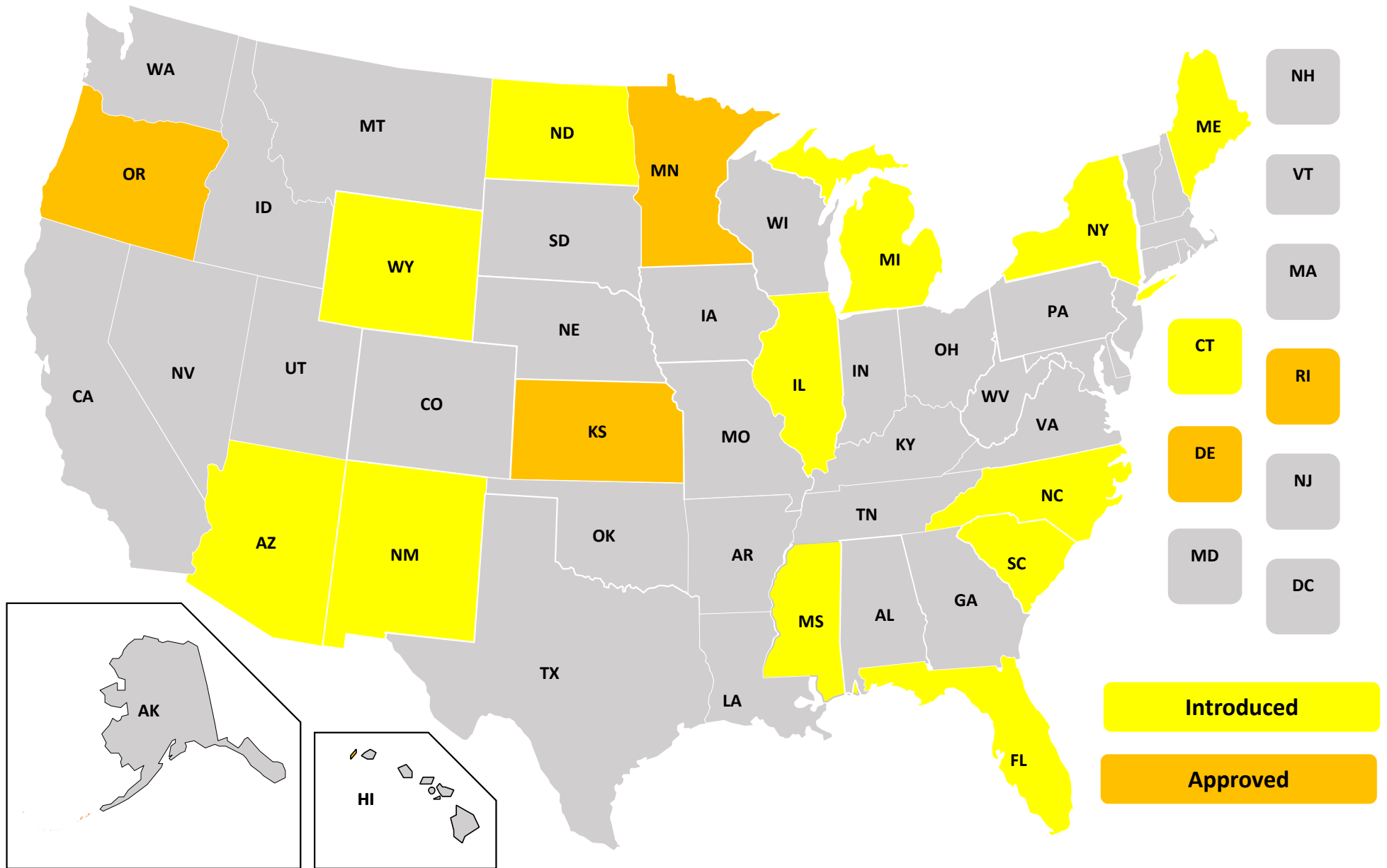
Highway Use Fee = $[(11,600 \text{ average miles traveled} * \text{fuels tax rate}) / 23.7] - (11,600 \text{ average miles traveled} * \text{fuels tax rate}) / \text{vehicle's MPG rating}] * .85$

Who pays:

- Fuel-efficient vehicles (vehicle with a combined fuel economy of 25 miles per gallon [MPG] or greater).
- Vehicles produced in a year in which the average combined MPG rating for all vehicles produced in that year is 25 MPG or greater.

Source: TIAC, "FUEL EFFICIENT VEHICLES: VIRGINIA'S HIGHWAY USE FEE," Feb. 2024

2025: 18 States Introduced 35 Bills Related to EV Fees



Source: TIAC, State Legislation Dashboard, Oct. 2025



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