



How States Tax Electric Vehicles and Fund Transportation Services

Research Memorandum No. 532

Kentucky Legislative Research Commission

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The Commission functions as Kentucky's Commission on Interstate Cooperation in carrying out the program of The Council of State Governments as it relates to Kentucky.

How States Tax Electric Vehicles And Fund Transportation Services

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Legislative Research Commission

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Foreword

This research project was required by House Bill 8, enacted during the 2022 Regular Session of the General Assembly. Also included within HB 8 were other sections of the Kentucky Revised Statutes impacting either the taxation of vehicles or how the vehicles may be used upon Kentucky's highways, including

- 1/1/23—a new tax on car rental and ride sharing;
- 1/1/24—a new tax on electric vehicle power distributed in this state by an electric vehicle power dealer; and
- 1/1/24—a new ownership fee for electric vehicles, electric motorcycles, and hybrid vehicles.

The provisions specifically relating to electric vehicle power and electric vehicles become effective on January 1, 2024. The timing of these provisions allows the General Assembly sufficient time to review this document and make any necessary changes prior to that effective date.

The National Conference of State Legislatures and the American Association of State Highway and Transportation Officials provided the foundational documents upon which this report relies. The LRC Appropriations and Revenue staff and LRC economists performed the tedious job of gleaning information from the 50 states and from federal governing statutes, regulations, and policies.

Jay D. Hartz
Director

Legislative Research Commission
Frankfort, Kentucky
December 1, 2022

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Summary

House Bill 8, Section 56, from the 2022 Regular Session of the General Assembly requires staff of the Legislative Research Commission to gather information related to electric vehicles and transportation funding from states and the federal government and report that information to the Commission during the 2022 Interim of the General Assembly. The information was collected and organized into this report.

The report analyzes legislation related to electric vehicles that has been proposed and enacted by both the states and the federal government, and it lists the primary transportation funding activities for each state. Specifically, this report examines each state's statutes, regulations, and policies, as well as federal regulations and guidance.

Research of the required state-specific data began by reviewing similar, but dated, work completed by

- the staff of the National Conference of State Legislators (NCSL), relative to specific provisions proposed or enacted by each state on electric vehicles;
- the American Association of State Highway and Transportation Officials (AASHTO), relative to the transportation funding structure of each state; and
- the US Department of Energy Alternative Fuels Data Center (AFDC), relative to state and local incentives.

Each month, the data provided by NCSL, AASHTO, and AFDC was verified or updated and supplemented with additional information found within the state-specific statutes. Not every state action may be captured during the report because some states may be currently considering proposals during the 2022 Interim Session of the General Assembly.

Chapter 1

Introduction

House Bill 8, Section 56, of the 2022 Regular Session of the General Assembly requires Legislative Research Commission staff to gather information related to electric vehicles (EVs) and transportation funding, including

- other states' statutes, regulations, and policies, and
- federal regulation and guidance.

The remainder of Chapter 1 is a series of tables that provide a convenient means of comparison by collecting data for all applicable states on the subjects of estimated revenue collected from fees on EVs, estimated revenue collected from fees on plug-in hybrid vehicles, and excise taxes related to the charging of EVs.

Chapter 2 presents a state-by-state list of enacted and proposed legislation. This information was generally available from state legislature websites that contain search engines for bills and laws. Additionally, this report relies heavily on information from the US Department of Energy's Alternative Fuels Data Center on each state's laws and incentives related to EVs. The National Conference of State Legislators provided information on which states have fees for plug-in hybrid and electric vehicles.

Over 31 states have enacted laws that mandate a registration fee for plug-in EVs, often on top of an annual registration fee. Fewer states require a fee on plug-in hybrid vehicles.

For each state, primary transportation funding sources were found through the American Association of State Highway and Transportation Officials. Once a source was determined, the cost to the taxpayer was determined by searching the state's websites. The focus of this section is to provide a comparison of how the states generate revenue in the transportation sector.

Revenue from additional fees on plug-in hybrid and electric vehicles is typically directed toward a state's transportation fund, but policies vary by state.

Chapter 3 summarizes recent federal action taken with regard to EVs.

Table 1.1
Estimated Revenue Collected From Fees On Electric Vehicles, By State

State	Annual Electric Vehicle Fee	Estimated Annual Revenue	Kentucky Adjusted Estimated Annual Revenue
Alabama	\$200	\$950,000	\$840,000
Arkansas	200	480,000	840,000
California*	100	51,520,000	320,000
Colorado	58	2,150,000	240,000
Georgia	265	9,020,000	1,120,000
Hawaii	50	710,000	210,000
Idaho	140	490,000	590,000
Illinois	100	3,650,000	420,000
Indiana	150	1,550,000	630,000
Iowa	130	480,000	550,000
Kansas	100	450,000	420,000
Kentucky	120	510,000	510,000
Louisiana	110	350,000	460,000
Michigan	240	4,200,000	1,000,000
Minnesota	75	1,130,000	320,000
Mississippi	161	210,000	680,000
Missouri	75	1,120,000	470,000
Nebraska	75	200,000	320,000
North Carolina	130	3,270,000	550,000
North Dakota	120	50,000	510,000
Ohio	200	4,240,000	840,000
Oklahoma	110	780,000	460,000
Oregon	115	3,480,000	490,000
South Carolina*	60	450,000	260,000
South Dakota	50	30,000	210,000
Tennessee	100	1,220,000	420,000
Utah	130	2,150,000	550,000
Virginia	116	3,570,000	490,000
Washington	150	10,020,000	630,000
West Virginia	200	200,000	840,000
Wisconsin	100	930,000	420,000
Wyoming	200	100,000	840,000

Note: Revenue was estimated using vehicle counts published by Experian Information Solutions in conjunction with the National Renewable Energy Laboratory. The Kentucky adjusted estimated annual revenue column reflects the revenue that the other state's fee would generate if applied to the number of vehicles in Kentucky. Some fees are indexed with inflation and are subject to change. The table uses the most recently updated fees as of October 2022.

* California levies a fee only on cars of model year 2020 or newer. Estimation was completed using data published by the California Energy Commission.

* South Carolina's fee is levied biennially.

Source: US. Department of Energy. Alternative Fuels Data Center Database.

Table 1.2
Estimated Revenue Collected From Fees On Plug-In Hybrid Vehicles, By State

State	Annual Fee Amount, Plug-In Hybrid	Estimated Annual Revenue	Kentucky Adjusted Estimated Annual Revenue
Alabama	\$100.00	\$330,000	\$310,000
Arkansas	100.00	180,000	310,000
California*	100.00	72,400,000	130,000
Colorado	55.00	885,000	171,000
Idaho	75.00	190,000	230,000
Indiana	50.00	380,000	160,000
Iowa	65.00	230,000	200,000
Kansas	50.00	170,000	160,000
Kentucky	120.00	370,000	370,000
Louisiana	60.00	120,000	190,000
Michigan	30.00	520,000	90,000
Mississippi	75.00	80,000	230,000
Missouri	58.50	421,000	181,000
North Dakota	50.00	20,000	160,000
Ohio	100.00	1,310,000	310,000
Oklahoma	82.00	428,000	254,000
Oregon	25.00	420,000	80,000
South Carolina	30.00	140,000	90,000
Utah	57.00	420,000	180,000
Washington	75.00	1,820,000	230,000
West Virginia	100.00	100,000	310,000
Wisconsin	75.00	580,000	230,000

Note: Revenue was estimated using vehicle counts published by Experian Information Solutions in conjunction with the National Renewable Energy Laboratory. The Kentucky adjusted estimated annual revenue column reflects the revenue that the other state's fee would generate if applied to the number of vehicles in Kentucky. Some fees are indexed with inflation and are subject to change. The table uses the most recently updated fees as of October 2022.

* California levies a fee only on cars of model year 2020 or newer. Estimation was completed using data published by the California Energy Commission.

Source: US. Department of Energy. Alternative Fuels Data Center Database.

Table 1.3
States With An Excise Tax On Electric Vehicle Charging

State	Title	Details
Iowa	Alternative fuel tax	Effective July 1, 2023, electricity will be subject to an excise tax of \$0.026 per kilowatt-hour used for electric vehicles at any location in Iowa other than a residence.
Kentucky	Electric vehicle charging station tax	Electric vehicle charging station owners and lessees must pay a combined excise tax and surtax fee of \$0.03 per kilowatt-hour of electricity used to charge electric vehicles.
Oklahoma	Electric vehicle charging station charging tax	Effective January 1, 2024, public charging stations for electric vehicles are subject to a tax of \$0.03 per kilowatt-hour.
Pennsylvania	Alternative fuels tax	Alternative fuels used to propel vehicles of any kind on public highways are taxed at a rate determined on a gasoline gallon equivalent (GGE) basis. As of October 2022, this rate was \$0.0172 per kilowatt-hour.
Wyoming	Alternative fuel tax rate	A license tax of \$0.24 per GGE for taxation purposes is imposed; 1 GGE of electricity equals 33.56 kilowatt-hours.

Source: US. Department of Energy. Alternative Fuels Data Center Database.

Chapter 2

Proposed And Enacted Legislation, State By State

The following information was obtained from state legislature websites and the Alternative Fuels Data Center. The National Conference of State Legislators provided information on which states have fees for plug-in hybrid and electric vehicles. Primary transportation funding sources were found through the American Association of State Highway and Transportation Officials.

Alabama

Electric Vehicles

HB 2 (2019), Enacted

- Imposes an annual license tax and registration fee of \$200 on each battery EV and \$100 on each plug-in hybrid EV.
- First 75 percent of fee revenue is intended for state, local, and county governments for road and bridge projects; 25 percent is intended for EV supply equipment projects.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.28/gallon
- Diesel—\$0.29/gallon
- Alternative fuels
 - Compressed natural gas—\$0.08/gasoline gallon equivalent
 - Liquefied natural gas—\$0.08/diesel gallon equivalent

Vehicle Registration Fees

- Passenger vehicle—\$23
- Motorcycle—\$7
- EV—\$200
- Hybrid EV—\$100

Truck Registration Fees, Based On Gross Vehicle Weight

- 0–8,000 pounds—\$10.70
- 8,001–10,000 pounds—\$17.50
- 10,001–12,000 pounds—\$52.50
- 12,001–18,000 pounds—\$85
- 18,001–26,000 pounds—\$117.50

Oversize/Overweight Truck Permit Fees¹

Annual permit—\$100

Alaska

Electric Vehicles

SB 16 (2020), Enacted

Alaska Department of Transportation and Public Facilities must evaluate the cost, efficiency, and commercial availability of alternative fuels for automotive purposes every 5 years and purchase (or convert to) vehicles that operate using alternative fuels whenever practical.

SB 59 (2010), Enacted

Allows low-speed EVs on roads with posted speed limits of 45 MPH or less.

Primary State Highway Revenue Sources

Fuel Taxes

- Gasoline—\$0.08/gallon
- Diesel—\$0.08/gallon
- Alternative fuels
 - Compressed natural gas—\$0.08/gasoline gallon equivalent
 - Liquefied natural gas—\$0.08/diesel gallon equivalent

Vehicle Registration Fees

- Passenger vehicle—\$100
- Taxicab—\$160
- Motor home—\$100
- Motor bus
 - Fewer than 20 seats—\$100
 - 20 seats or more—\$300
- Motorcycle—\$60

Industrial Use Highway Permit Fees

Rental Vehicle Tax (Anchorage)²

8 percent, with maximum tax of \$120 for passenger cars and \$240 for trucks, vans, and motor homes

Tolls³

Arizona

Arizona joined Colorado, Idaho, Montana, Nevada, New Mexico, Utah, and Wyoming in signing the Regional Electric Vehicle West memorandum of understanding to create an Intermountain West Electric Vehicle Corridor that will make it possible to seamlessly drive an EV across the signatory states' major transportation corridors.⁴

Electric Vehicles

SB 1246 (2022), Enacted

Allows school districts to evaluate EV school buses and charging options if economically advantageous.

SB 1152 (2022), Failed

Would have required the Department of Transportation to develop a Zero Emission Vehicle Plan to increase the number of registered zero-emission vehicles in the state, to establish interstate and intrastate zero-emission corridors, and to coordinate the installation of zero-emission vehicle infrastructure.

SB 1154 (2022), Failed

Would have created a Transportation Electrification Study Committee to increase the use of alternative fuels.

SB 1332 (2019), Enacted

The vehicle license tax for an alternative fuel vehicle (AFV) registered in Arizona is \$4 for every \$100 in assessed value. The minimum amount of the annual AFV license tax is \$5.

- AFVs registered prior to January 1, 2022—1 percent of the manufacturer's suggested retail price (MSRP)
- AFVs initially registered between January 1, 2022, and December 31, 2022—20 percent of the MSRP

Primary State Highway Revenue Sources

Fuel Taxes

- Gasoline—\$0.18/gallon
- Diesel
 - Use class motor vehicle—\$0.26/gallon
 - Light class motor vehicle—\$0.18/gallon

Vehicle Registration Fees And License Fees

- Registration fee, depending on type of vehicle—\$4.50, \$8, or \$9
- Air quality fee—\$1.50
- Air quality compliance fee—\$0.25

- Vehicle license tax
 - Passenger vehicle
 - 60 percent of manufacturer's base retail price reduced by 16.25 percent for each year since the vehicle was first registered in Arizona
 - \$2.80 (new vehicles) or \$2.89 (used vehicles) for each \$100 of the assessed value
 - AFV
 - Registered prior to January 1, 2022
 - Assessed value for first year is 1 percent of MSRP; value reduces 15 percent each subsequent year
 - For each \$100 of assessed value, \$4
 - Initially registered between January 1, 2022 and December 31, 2022
 - Assessed value for first year is 20 percent of MSRP; value reduces 15 percent each subsequent year
 - For each \$100 of assessed value, \$4
 - Registered on or after January 1, 2023
 - 60 percent of manufacturer's base retail price, reduced by 16.25 percent each subsequent year
 - For each \$100 of assessed value: \$2.80 in first year, \$2.89 each subsequent year

Truck Registration Fees, Based On Gross Vehicle Weight

- Up to 8,000 pounds—\$7.50
- 8,001–10,000 pounds—\$36
- 10,001–12,000 pounds—\$63
- 12,001–14,000 pounds—\$103
- 14,001–16,000 pounds—\$121
- 16,001–18,000 pounds—\$144
- 18,001–20,000 pounds—\$162
- 20,001–22,000 pounds—\$198

Oversize/Overweight Truck Permit Fees

- Oversize permit—\$150 for 30 days; \$750 annually
- Oversize and overweight permit—\$500 for 30 days; \$1,500 annually

Truck Permit Fees Per 50 Miles, Single Trip, Special 30-Day Permits

- 1 or 2 axles—\$2
- 3 axles—\$3
- 4 axles—\$4
- 5 axles—\$5
- 6 axles—\$6
- 7 axles or more—\$7

Transaction Privilege Tax

5 percent

Driver's License Fees

- Ages 16-39—\$25
- Ages 40-44—\$20
- Ages 45-49—\$15
- Ages 50 and above—\$10
- Limited license (military or student)—\$10

Arkansas

Electric Vehicles

SB 225 (2021), Enacted

Creates a \$50 annual fee for each hybrid vehicle registered.

SB 632 (2021), Enacted

Creates the Electric Vehicle Infrastructure Grant Program.

SB 336 (2019), Enacted

Creates an annual fee of \$200 for each registered EV and \$100 for each registered hybrid vehicle.

SB 482 (2019), Failed

Proposed an income tax credit

- Purchase of a new hybrid vehicle—\$150
- Purchase of a new EV—\$300

Primary State Highway Revenue Sources

Fuel Taxes

- Gasoline—\$0.245/gallon
- Diesel—\$0.285/gallon
- Alternative fuels
 - Compressed natural gas—\$0.05/gasoline gallon equivalent
 - Liquefied natural gas—\$0.05/diesel gallon equivalent

Vehicle Registration Fees

- Passenger car
 - 3,000 pounds or less—\$17
 - 3,001–4,500 pounds—\$25
 - 4,501 pounds or more—\$30
- EV—\$200
- Plug-in hybrid EV—\$100
- Truck or van rated ½ ton, ¾ ton, and 1 ton—\$21
- Motorcycle
 - Less than 250 cc—\$3
 - 250 cc or more—\$7
- Motorcycle sidecar—\$2
- All-terrain vehicle—\$5
- Motorized bicycle—\$3
- Mobile/manufactured home—\$26

Truck-Related Fees

- Motor carrier registration processing fees—\$6.25

Commercial Driver-Related Fees⁵

Short-Term Rental Vehicle Tax

10 percent

Severance Tax on Natural Gas⁶

California

Electric Vehicles

Executive Order N-79-20

Governor Gavin Newsom signed an executive order requiring all new cars and passenger trucks sold in California to be zero-emission vehicles by 2035.⁷

SB 676 (2019), Enacted

Requires the Public Utilities Commission to establish strategies and quantifiable metrics to maximize the use of feasible and cost-effective EV grid integration by January 1, 2030.

AB 1082 (2017), Enacted

Authorizes an electric corporation to file a pilot program proposal with the Public Utilities Commission for the installation of vehicle charging stations at school facilities and other educational institutions.

Primary State Highway Revenue Sources

Fuel Taxes

- Gasoline—\$0.539/gallon
- Diesel—\$0.853/gallon
- Alternative fuels
 - Compressed natural gas—\$0.0887/gasoline gallon equivalent
 - Liquefied natural gas—\$0.1017/diesel gallon equivalent

Truck Registration Fees, Based On Gross Vehicle Weight

- Less than 3,000 pounds—\$8
- 3,000–4,000 pounds—\$24
- 4,001–5,000 pounds—\$80
- 5,001–6,000 pounds—\$154
- 6,001–7,000 pounds—\$204
- 7,001–8,000 pounds—\$257
- 8,001–9,000 pounds—\$308
- 9,001–10,000 pounds—\$360
- \$100 additional annual fee for zero-emission vehicles model year 2020 or later

Off-Highway Motor Vehicles Service Fees⁸

Tolls⁹

Colorado

Electric Vehicles

Colorado has adopted the zero-emission vehicle standard that requires automakers to sell more than 5 percent zero-emission vehicles by 2023 and more than 6 percent zero-emission vehicles by 2025.

Colorado joined Arizona, Idaho, Montana, Nevada, New Mexico, Utah, and Wyoming in signing the Regional Electric Vehicle West memorandum of understanding to create an Intermountain West Electric Vehicle Corridor that will make it possible to seamlessly drive an EV across the signatory states' major transportation corridors.¹⁰

HB 1218 (2022), Failed

- Would have required developers of multifamily residential buildings with at least three units to set aside 20 percent of the structures' parking spaces to double as EV charging stations and 50 percent of the spaces to be wired to someday serve as charging stations.
- Would have required developers of commercial buildings with at least 25,000 square feet of floor space to set aside 10 percent of parking spaces to double as EV charging stations and 25 percent of spaces to be wired to someday serve as charging stations.

HB 1205 (2021), Enacted

Requires a road usage equalization fee to be imposed at the time of annual registration on each plug-in electric motor vehicle that is required to be registered in the state.

HB 1198 (2019), Enacted

- Allows EV grant funds to be used to administer grants for the installation of charging stations for EVs.
- Requires money in the fund to be continuously appropriated to the Colorado Energy Office.

HB 1107 (2017), Enacted

Imposes an annual fee of \$50 at the time of registration on every plug-in electric motor vehicle.

Primary State Highway Revenue Sources

Fuel Taxes

- Gasoline—\$0.22/gallon
- Diesel—\$0.205/gallon
- Alternative fuels
 - Compressed natural gas—\$0.183 /gasoline gallon equivalent
 - Liquefied natural gas—\$0.135/diesel gallon equivalent

Vehicle Registration Fees

- Motorcycle—\$3
- Passenger vehicle—both of two fees:
 - By weight
 - Up to 2,000 pounds—\$6
 - 2,000–4,500 pounds—\$6 plus \$0.20 per extra 100 pounds up to 4,500
 - 4,500 pounds and more—\$12.50 plus \$0.60 per each additional 100 pounds
 - By age of vehicle
 - Less than 7 years—\$12
 - 7 years but less than 10 years—\$10
 - 10 years or older—\$7
- Special fees on EVs
 - Plug-in EV—\$58
 - Hybrid EV—\$55

Truck Registration Fees, Based On Gross Vehicle Weight¹¹**Oversize/Overweight (OSOW) Truck Permit Surcharges¹²**

- Single trip oversize: \$15* and total of \$30
- Single trip OSOW: \$15 plus \$5 per axle* and a total of \$30 plus \$10 per axle
- Single trip non-interstate overweight divisible quad permit (vehicle must have a quad-axle grouping): \$30 plus \$10 per axle
- Single trip non-interstate two- or three-axle overweight divisible (power unit/trailer combo and the trailer must have either two or three axles): \$15* per \$10* per axle and a total of \$30 plus \$20 per axle
- Annual oversize permit: \$250
- Annual OSOW: \$400
- Annual overweight only: \$400
- Company fleet permit (CFP) base fee for first 10 vehicles: \$3,000
- Annual CFP (each vehicle over base): \$300 and prorated per quarter
- Special permits: \$125*
- Superload permits: \$400* and a total of \$800
- Fleet base fee: \$1,500 plus \$25 per vehicle
- Longer vehicle combination (LVC) permit: \$250
- LVC overweight divisible (to be used with an LVC permit): \$1,500 plus \$25 per vehicle
- Non-interstate overweight divisible annual (vehicle must have a quad axle grouping): \$500
- Non-interstate overweight divisible fleet: \$2,000 plus \$35 per vehicle
- Non-interstate two- or three-axle overweight divisible (tractor/trailer combo, trailer must have two or three axles):
 - Annual—\$500
 - Six months—\$250
- Credit card fee: \$4 per transaction per permit

Congestion Pricing/High-Occupancy Lane Tolls¹³

Connecticut

Electric Vehicles

SB 4 (2022), Enacted

- Requires the state to convert 50 percent of its purchased fleet of cars and light-duty trucks to electric models by 2026 and 100 percent by 2030.
- Beginning January 1, 2024, diesel-fueled buses will no longer be approved for purchase or added to the fleet. The state plans for 30 percent of the buses to be zero-emissions by 2030.
- Provides \$15 million in vouchers to help businesses purchase new zero-emission vehicles and \$20 million in grants for school districts to invest in zero-emission school buses.

SB 484 (2022), Enacted

Vehicles powered exclusively by electricity are exempt from state motor vehicle emissions inspections.

HB 7424 (2019), Enacted

Offers a rebate for the incremental cost of the purchase or lease of a hydrogen fuel cell EV, all-electric vehicle, or plug-in hybrid EV.

SB 409 (2019), Failed

Would have permitted the operation of an EV in high-occupancy vehicle lanes regardless of the number of occupants in the vehicle.

Primary State Highway Revenue Sources

Fuel Taxes

- Gasoline—\$0.25/gallon
- Diesel—(\$0.492/gallon
- Alternative fuels
 - Compressed natural gas—\$0.26/gasoline gallon equivalent

Vehicle Registration And Title Fees

- Title fee—\$25 plus registration fee:
 - Passenger car—\$120
 - Electric car—\$57
 - Motorcycle—\$63

Tax On Motor Vehicle Sales

- Vehicle purchased for \$50,000 or less—6.35 percent
- Vehicle purchased for more than \$50,000—7.75 percent
- Vehicle purchased by a nonresident member of US Armed Forces on active duty in Connecticut—4.5 percent

Truck Registration Fees, Based On Gross Vehicle Weight¹⁴

Driver's License Fees

License, permit, and fee

- New issue
 - Regular, 5½–7 years—\$84
 - Commercial driver's license, 3½–5 years—\$70 or \$87.50
 - Drive-only license, 3 years—\$36
- Duplicate license—\$30
- License exam—\$40
- Learner's permit—\$19
- New nondriver identification card, 7 years—\$28
- Commercial driver's license
 - Knowledge test—\$16
 - Skills test—\$30
 - Learner's permit—\$20

Delaware

Electric Vehicles

Delaware adopted zero-emission vehicle regulations in March 2022.

SB 21 (2021), Enacted

Amends the Delaware Energy Act to allow state agencies to charge employees and the public a fee for charging stations on state property, so long as those fees do not exceed the agency's cost.

SB 187 (2021), Enacted

Requires municipalities with a population over 30,000 to develop a procedure to obtain permission for the installation of an EV charging station on real property zoned for residential use that abuts a residential street.

Primary State Highway Revenue Sources

Fuel Taxes

- Gasoline—\$0.23/gallon
- Diesel—\$0.22/gallon

Vehicle Registration Fees

- Car renewal—\$40
- Moped—\$5
- Motorcycle—\$15
- Farm truck—\$40 plus \$3.80 for each 1,000 pounds over 5,000
- Recreational vehicle—\$40 plus \$6.40 for each 1,000 pounds over 5,000
- Trailer
 - 0–1,000 pounds—\$15
 - 1,001–2,000 pounds—\$20
 - 2,001–5,000 pounds—\$40 plus \$18 for each 1,000 pounds over 5,000
- Commercial vehicle, 5,000 pounds or less—\$30 plus \$18 for each 1,000 pounds over 5,000
- Title with lien—\$55
- Title without lien—\$35

Oversize/Overweight Truck Permit Fees

\$30–\$60 with a weight fee of \$10 for every 8,000 pounds

Tolls¹⁵

Florida

Electric Vehicles

HB 737 (2022), Failed

Would have required the Public Service Commission to adopt rules in a neutral manner to allow for competition in an effort to avoid monopolies in the EV industry.

HB 943 (2020), Failed

Would have created a master plan for the development of EV charging stations through building partnerships with local governments, other state and federal entities, electric utilities, the business community, and the public.

Primary State Highway Revenue Sources

Fuel Taxes

- Gasoline—\$0.19/gallon
- Diesel—\$0.19/gallon
- Alternative fuels
 - Compressed natural gas—\$0.04/gasoline gallon equivalent
 - Liquefied natural gas—\$0.04/diesel gallon equivalent

Vehicle Registration And Title Fees

- Initial registration fee—\$225
- Motorcycle—\$10
- Moped—\$5
- Antique motorcycle or automobile—\$7.50
- Automobile
 - Up to 2,499 pounds—\$14.50
 - 2,500–3,499 pounds—\$22.50
 - 3,500 pounds or more—\$32.50
- Autocycle—\$10
- Truck
 - Up to 1,999 pounds—\$14.50
 - 2,000–3,000 pounds—\$22.50
 - 3,001–5,000 pounds—\$32.59
- Title fees
 - Original, new—\$77.25
 - Original, used—\$85.25
 - Transfer/duplicate—\$75.25
 - Lien only—\$74.25

Truck Registration Fees, Based On Gross Vehicle Weight¹⁶

Oversize/Overweight Truck Permit Fees¹⁷

Surcharge On Rental Vehicles

\$2/day

Tolls¹⁸

Congestion Pricing/High-Occupancy Lane Tolls¹⁹

Georgia

Electric Vehicles

SR 463 (2022), Enacted

Created the Joint Study Committee on the Electrification of Transportation to report findings or recommendations to establish a comprehensive, strategic plan that sets policy objectives for infrastructure, economic preparedness, transportation funding, and the development of a successful EV market in Georgia.

SR 604 (2022), Enacted

Named March 3 as Electric Vehicle Day to recognize the significant benefits of EVs for Georgia drivers.

HB 170 (2015), Enacted

- Created annual fees of \$200 for alternative fuel vehicles and \$300 for commercial alternative fuel vehicles, adjusted for inflation.
- Defined *alternative fuel vehicles* as vehicles fueled solely by electricity, natural gas, propane, bi-fuel, or dual fuel and plug-in hybrid electric vehicles.
- Eliminated the zero-emission and low-emission income tax credit available to purchasers and lessees of new motor vehicles.

Primary State Highway Revenue Sources

Fuel Taxes

- Gasoline—\$0.291/gallon
- Diesel—\$0.326/gallon
- Alternative fuels—\$0.291/gasoline gallon equivalent

Special Fees On Heavy Vehicles, Based On Gross Vehicle Weight

- 15,500–26,000 pounds—\$50
- 26,001 pounds or more—\$100

Oversize Truck Permit Fees²⁰

Express Lane Tolls

Minimum \$0.10/mile²¹

Hotel Fees

\$5/night

EV Fees

- Commercial motor vehicle fee—\$316.54
- Noncommercial motor vehicle fee—\$210.96
- Low-speed vehicle fee—\$98.72

Hawaii

Electric Vehicles

Hawaii plans on being fueled 100 percent by clean energy by 2045.

HB 552 (2021), Enacted

- Created clean ground transportation goals for state agencies on a staggered basis, to achieve a 100 percent passenger vehicle clean fleet by December 31, 2030.
- Beginning January 1, 2022, new purchases of light-duty motor vehicles must be zero-emission.

HB 424 (2021), Enacted

Requires all state and county entities to rent an electric or hybrid vehicle when acting on behalf of a state employee in conducting official government business.

HB 1174 (2019), Failed

Proposed a state vehicle miles-traveled fee for EVs.

- Would have been levied by the county director of finance based on a comparison of the EV's current odometer reading with the reading of the previous year.
- Miles-traveled fee would have been paid at the same time as the county registration fee.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.16/gallon
- Diesel—\$0.16/gallon
- Alternative fuels—\$0.16/gasoline gallon equivalent

Vehicle Registration And Title Fees

- \$45 state fee
- Plug-in electric vehicle annual fee—\$50

State Vehicle Weight Tax²²

- Up to 4,000 pounds—1.75 cent/pound
- 4,001–7,000 pounds—2 cents/pound
- 7,001–10,000 pounds—2.25 cents/pound
- 10,001 pounds and more—\$300

Sales Tax On Rental Vehicles

4 percent

Idaho

Electric Vehicles

Idaho joined Arizona, Colorado, Montana, Nevada, New Mexico, Utah, and Wyoming in signing the Regional Electric Vehicle West memorandum of understanding to create an Intermountain West Electric Vehicle Corridor that will make it possible to seamlessly drive an EV across the signatory states' major transportation corridors.²³

HB 361 (2021), Failed

- Would have increased EV fee from \$140 to \$300.
- Would have given owner of EV an option to pay per-mile charge of 2.5 cents per mile driven instead of \$300 fee; the plug-in hybrid vehicle fee of \$75 remains the same.

HB 312 (2015), Enacted

Institutes a fee on electric (\$140) and hybrid (\$75) cars to generate funds for roads and bridges.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.32/gallon
- Diesel—\$0.32/gallon
- Alternative fuels—\$0.32/gasoline gallon equivalent

Vehicle Registration And Title Fees For Vehicles By Age

- 1–2 years—\$69
- 3–6 years—\$57
- 7 years and more—\$45

Truck Registration Fees, Based On Gross Vehicle Weight

- Noncommercial or farm truck
 - 8,001–16,000 pounds—\$73.00
 - 16,001–26,000 pounds—\$86.08
 - 26,001–30,000 pounds—\$116.68
 - 30,001–40,000 pounds—\$155.08
 - 40,001–50,000 pounds—\$213.28
 - 50,001–60,000 pounds—\$336.88
- Commercial trucks or interstate bus
 - 8,001–16,000 pounds—\$73.00
 - 16,001–26,000 pounds—\$168.40
 - 26,001–30,000 pounds—\$248.80
 - 30,001–40,000 pounds—\$316.60
 - 40,001–50,000 pounds—\$385.00
 - 50,001–60,000 pounds—\$540.40

Oversize/Overweight Truck Permit Fees

\$60

Truck Permit Fees²⁴

Temporary permits and hazardous materials transportation permits

Special Annual Fees On Hybrid And Electric Vehicles

- Plug-in hybrid vehicle—\$75
- EV—\$140

Tolls

Available, but not currently used

Illinois

Electric Vehicles

Illinois, with Indiana, Michigan, Minnesota, and Wisconsin, signed the Regional Electric Vehicle Midwest memorandum of understanding to accelerate vehicle electrification in the Midwest.

SB 2940 (2022), Enacted

- Instructs Illinois to increase adoption of EVs to 1 million by 2030.
- Establishes an EV rebate for residents purchasing an EV (other than an electric motorcycle) in Illinois:
 - Beginning July 1, 2022—\$4,000 (or \$1,500 for an electric motorcycle)
 - Beginning July 1, 2026—\$2,000
 - Beginning July 1, 2028—\$1,500

HB 1769 (2021), Enacted

- Provides tax credits for income tax withholding, training costs, tax exemptions, and investment credits to abate property taxes for EV projects.
- Creates Electric Vehicle Permitting Task Force to ensure EV project permits are streamlined.
- Allows a 20 percent price preference for EVs built in Illinois for state procurements.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.392/gallon
- Diesel—\$0.467/gallon
- Alternative fuels
 - Liquefied natural gas—\$0.467/gasoline gallon equivalent
 - Compressed natural gas—\$0.392/gasoline gallon equivalent

Vehicle Registration And Title Fees

- Standard vehicle—\$151 registration + \$155 vehicle title
- Motorcycle—\$41 registration
- Recreational trailer, 3,000 pounds or less—\$18 registration
- \$100 additional fee for electric vehicles

Truck Registration Fees, Based On Gross Vehicle Weight

- 16,000 pounds or less—\$250
- 16,001–20,000 pounds—\$326
- 20,001–24,000 pounds—\$390
- 24,001–28,000 pounds—\$478
- 28,001–32,000 pounds—\$606
- 32,001–36,000 pounds—\$710

Oversize/Overweight Truck Permit Fees²⁵

Indiana

Electric Vehicles

Indiana, with Illinois, Michigan, Minnesota, and Wisconsin, signed the Regional Electric Vehicle Midwest memorandum of understanding to accelerate vehicle electrification in the Midwest.

HB 1221 (2022), Enacted

- Provides that a person who owns, operates, or leases EV supply equipment and makes it available for use by the public for compensation may charge the public based on the kilowatt-hours of electricity sold.
- Mandates the creation of plans to install EV charging stations in underserved and diverse communities.

HB 1148 (2021), Failed

- Would have established a tax credit equal to 75 percent of the purchase cost for a taxpayer who places a qualified EV charging station in service during the taxable year.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.33/gallon
- Diesel—\$0.33/gallon

Vehicle Registration And Title Fees

- Passenger motor vehicle—\$21.35
- Recreational vehicle—\$29.35
- Truck, 11,000 pounds or less—\$30.35
- Motorcycle or motor-driven cycle—\$26.35
- Trailer
 - 3,000 pounds or less—\$16.35
 - 9,000 pounds or less—\$25.35
- Special machinery—\$16.35
- Not-for-hire bus—\$16.35
- Salvage title—\$4
- Issued, duplicate, or replacement title—\$15
- Speed title—\$25
- Administrative penalty for late title—\$30
- EV supplemental fee—\$150
- Hybrid vehicle supplemental fee—\$50

Oversize/Overweight Truck Permit Fees²⁶

Truck, Tractor, Or For-Hire Bus Registration Fees, Based On Gross Vehicle Weight

- 16,000 pounds or less—\$144
- 26,000 pounds or less—\$180
- 36,000 pounds or less—\$372
- 48,000 pounds or less—\$624

Driver's License And State ID Card Fees

- Nonvoter ID card—\$9
- Learner's permit—\$9
- Driver's license, under 75 years—\$17.50
- Driver's license, 75–85 years—\$11
- Driver's license, 85 years and over—\$7
- Commercial driver's license—\$35

Tolls²⁷

Iowa

Electric Vehicles

HF 2586 (2021), Failed

- Would have created an EV charging station grant program and an EV registration fee tax credit.
- For customers of an electric utility who have paid EV registration fees, would have provided an exemption from certain user or franchise fees.

HF 767 (2019), Enacted

- Establishes additional registration fees on EVs beginning January 2022.
- Sets formula to calculate registration fee for EVs: \$0.40 per 100 pounds of vehicle weight, plus a percentage of the vehicle list price, plus the supplemental registration fee (based on vehicle type and phased-in period).

SF 2311 (2018), Enacted

Requires the Iowa Economic Development Authority and Iowa Department of Transportation to conduct a study of EV infrastructure support for commercial and noncommercial vehicles, as well as make recommendations to the General Assembly regarding EV charging infrastructure.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.307/gallon
- Diesel—\$0.325/gallon
- Alternative fuels
 - Liquefied natural gas—\$0.325/gasoline gallon equivalent
 - Compressed natural gas—\$0.310/gasoline gallon equivalent

Vehicle Registration Fees²⁸

- Passenger car—\$0.40 per 100 pounds of vehicle weight plus, by age of model
 - 1–7 years—1 percent of list price
 - 8–9 years—0.75 percent of list price
 - 10–11 years—0.5 percent of list price
 - 12 years or more—\$50
- Motorcycle/autocycle, by age of model
 - 1–5 years—\$20
 - 6 years or more—\$10
- Additional EV fee—\$130
- Additional plug-in hybrid EV fee—\$65
- Additional battery electric or plug-in motorcycle fee—\$9
- One-time registration fee on vehicle sales and leases—5 percent

Vehicle Title Fees

- Title transfer—\$25
- Lien notation—\$10

Special License Plate Fees²⁹

Truck Registration Fees³⁰

Oversize/Overweight Truck Permit Fees³¹

Sales Tax On Rental Vehicles

5 percent

Kansas

Electric Vehicles

HB 2488 (2022), Failed

Would have imposed a road repair tax, equal to \$0.03 per kilowatt-hour, on electricity distributed at a public charging station location, regardless of whether the station charges for electricity.

HB 2145 (2021), Enacted

Exempts retail sales of electricity through EV charging stations from Kansas Corporation Commission jurisdiction.

HB 2214 (2019), Enacted

Establishes a \$100 registration fee for all-electric vehicles and a \$50 fee for electric hybrid or plug-in electric hybrid vehicles.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.24 gallon
- Diesel—\$0.26/gallon
- Alternative fuels
 - Liquefied natural gas—\$0.26/gasoline gallon equivalent
 - Compressed natural gas—\$0.24/gasoline gallon equivalent

Vehicle Registration And Title Fees

- Registration, based on weight—\$35–\$49³²
- Title fee—\$10

Special License Plate Fee

\$44.50

Motor Carrier License Fees³³

Oversize/Overweight Truck Permit Fee³⁴

\$20

Kansas Driver's License And State ID Card Fees

Renewal Fees					
Credential	Age	Issuance Fee	Motorcycle Fee	Photo Fee	Total
CDL, any class*	All	\$18	—	\$8	\$26.00
CDL, any class with M*	>21	18	\$9.00	8	35.00
Disabled or over 65 ID	>64	10	—	8	18.00
ID card	<65	14	—	8	22.00
Regular A or B	>64	16	—	8	24.00
	21–64	24	—	8	32.00
Regular A or B with M	>64	16	9.00	8	33.00
	21–64	24	12.50	8	44.50
Regular C	>64	12	—	8	20.00
	21–64	18	—	8	26.00
	<21**	3	—	8	11.00
Regular CM	>64	12	9.00	8	29.00
	21–64	18	12.50	8	38.50
	<21**	3	3.00	8	14.00
Regular learner's permit	All	2	—	8	10.00
Regular CDL permit	All	5	—	8	13.00

New Issuance Fees, With Testing						
Credential	Age	Issuance Fee	Test Fee	Motorcycle Fee	Photo Fee	Total
CDL, any class*	>21	\$18	\$15	—	\$8	\$41.00
CDL, any class with M*	>21	18	15	\$9.00	8	50.00
Regular A or B	>64	16	3	—	8	27.00
	21–64	24	3	—	8	35.00
Regular A or B with M	>64	16	3	9.00	8	36.00
	21–64	24	3	12.50	8	47.50
Regular C	>64	12	3	—	8	23.00
	21–64	18	3	—	8	29.00
Regular CM	>64	12	3	9.00	8	32.00
	21–64	18	3	12.50	8	41.50
Class C or M	<21	20	3	20.00	8	51.00
Regular learner's permit	All	2	—	—	8	10.00
Regular CDL permit	All	5	—	—	8	13.00

Note: CDL = commercial driver's license; M = driver can operate only class B and C passenger vehicle or school buses; A = class A, any combination of vehicles which has a gross combination weight rating or gross combination weight of 26,001 pounds or more, whichever is greater, inclusive of a towed unit(s) with a gross vehicle weight rating or gross vehicle weight of more than 10,000 pounds, whichever is greater; B = class B, any single vehicle which has a gross vehicle weight rating or gross vehicle weight of 26,001 pounds or more, or any such vehicle towing a vehicle with a gross vehicle weight rating or gross vehicle weight that does not exceed 10,000 pounds; C = class C, any single vehicle, or combination of vehicles, that does not meet the definition of class A or B but either is designed to transport 16 or more passengers, including the driver, or is transporting material that has been designated as hazardous under 49 USC 5103 and is required to be placarded under subpart F of 49 CFR Part 172 or is transporting any quantity of a material listed as a select agent or toxin in 42 CFR Part 73.

* Endorsement, \$10 each.

**Temporary residents under 21 are included in the <21 fee.

Source: Kansas. Department of Revenue. Kansas Credential Fee Chart: Renewal Fees. Web.

Kentucky

Electric Vehicles

HB 8 (2022), Enacted

- Beginning in 2024, EV power excise tax is \$0.03 per kilowatt-hour excise tax at any charging station and an additional \$0.03 per kilowatt-hour surtax on power used to charge EVs on state property. The tax rate will be adjusted each year based on changes in the National Highway Construction Cost Index 2.0. Funds from the tax are to be deposited into the road fund.³⁵
- EV ownership fees are \$120 for EVs and \$60 for electric motorcycles or hybrid vehicles. These fees are to be split evenly between the road fund and the general fund.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.26 gallon; \$0.014 is excluded from road fund
- Diesel—\$0.23/gallon; \$0.014 is excluded from road fund
- Alternative fuels—\$0.03 per kilowatt-hour
 - Liquefied petroleum—9 percent of price

Vehicle Registration And Title Fees

- Registration—\$21
- Title—\$9

Motor Vehicle Usage Tax

6 percent of retail price

U-Drive-It Tax

An alternative way for certain car rental companies to pay the motor vehicle usage tax

Truck Registration Fees, Based On Gross Vehicle Weight

Weight-Distance Tax³⁶

For carriers with weight greater than 59,999 pounds—\$0.0285/mile

Oversize/Overweight Permit Fees

Vehicle specific; varies from \$80 to \$1,500.

Driver's License Fees

- Driver's license or motorcycle license
 - Standard—\$21.50/4 years, \$43/8 years
 - Real ID—\$24/4 years, \$48/8 years
- Driver/motorcycle license combo
 - Standard—\$26.50/4 years, \$53/8 years
 - Real ID—\$29/4 years, \$58/8 years

- Personal ID
 - Standard—\$11.50/4 years, \$23/8 years
 - Real ID—\$14/4 years, \$28/8 years
- Driver’s permit
 - Standard—\$15/3 years
 - Real ID—\$18/3 years
- Motorcycle permit
 - Standard—\$15/1 year
 - Real ID—\$18/1 year

Tolls³⁷

Louisiana

Electric Vehicles

HB 1031 (2022), Enacted

Establishes a road usage fee of \$110 on each EV and \$60 on each hybrid vehicle registered and operated on the highways of the state.

HB 615 (2021), Failed

Would have imposed an annual tax of \$400 on each EV and \$275 on each hybrid vehicle registered and operated on the highways of the state.

HB 542 (2019), Failed

Would have imposed an annual tax of \$300 on each EV and \$200 on each hybrid vehicle registered and operated on the highways of the state.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.20 gallon
- Diesel—\$0.20/gallon
- Alternative fuels
 - Liquefied natural gas—\$0.20/gasoline gallon equivalent
 - Compressed natural gas—\$0.20/gasoline gallon equivalent

Title Fees

\$68.50

Automobile License Plates³⁸

Based on the selling price of the vehicle, with a minimum base of \$10,000. The current rate is 1 percent on a vehicle selling for \$10,000–\$10,499, plus \$2 for every additional increment of \$1,000 in value, up to \$82 for a vehicle with a selling price of \$40,500–\$41,499.

Tolls³⁹

\$2.50–\$12.00

Road Usage Fees

- EV—\$110
- Hybrid vehicle—\$60

Maine

Electric Vehicles

SB 1579 (2022), Enacted

Mandates the transition of state and local motor vehicle fleets to 75 percent zero-emission vehicles by 2035 and 100 percent zero-emission vehicles by 2040.

HB 245 (2021), Enacted

Requires electric utilities to encourage EV charging station use and file rate schedule proposals with the Public Utilities Commission. Proposals must align with and support the state's climate action plan and help the state's greenhouse gas emissions reduction levels.

HB 442 (2019), Enacted

Establishes the Electric Vehicle Rebate Fund, which provides a \$2,500 rebate if a resident purchases or leases an eligible vehicle.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.20 gallon
- Diesel—\$0.20/gallon
- Alternative fuels
 - Liquefied natural gas—\$0.178/gasoline gallon equivalent
 - Compressed natural gas—\$0.243/gasoline gallon equivalent

Vehicle Registration And Title Fees⁴⁰

- Passenger car—\$35
- Motorcycle—\$21
- Title fee—\$33

Special License Plate Fees

- Initial—\$20
- Renewal—\$15

Vehicle Inspection Fees

\$12.50

Driver's License And State ID Card Fees

- For those under 65, 6 years—\$30 (\$55 with Real ID)
- For those 65 and above, 4 years—\$20 (\$40 with Real ID)

Oversize/Overweight Truck Permit Fees⁴¹

\$10

Traffic Fines⁴²

Maryland

Electric Vehicles

SB 61 (2022), Enacted

Requires the Transit Administration to purchase only zero-emission buses for the state transit fleet beginning in 2023.

SB 528 (2022), Enacted

Beginning in 2025, mandates that county boards of education may enter vehicle acquisition contracts only for zero-emission school buses.

HB 1391 (2022), Enacted

- Reestablishes the qualified plug-in EV and fuel cell EV excise tax credit and extends eligibility to zero-emission electric motorcycles or autocycles.
- Establishes the Medium-Duty and Heavy-Duty Zero-Emission Vehicle Grant Program within the Energy Administration. Allows a person or unit of local government to apply for a grant for up to 20 percent of the cost for qualified medium- or heavy-duty zero-emission vehicles, vehicle supply equipment, and heavy equipment property.

HB 1246 (2019), Enacted

Expands the vehicle excise tax credit for the purchase of certain plug-in EVs to include the purchase of certain fuel cell EVs. Credit may not exceed the lesser of the amount of excise tax paid for the purchase of the vehicle or \$3,000.

SB 393 (2017), Enacted

Establishes a credit for the excise tax imposed for a plug-in electric drive vehicle.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.427 gallon
- Diesel—\$0.4345/gallon
- Alternative fuels
 - Liquefied natural gas—\$0.427/gasoline gallon equivalent
 - Compressed natural gas—\$0.427/gasoline gallon equivalent

Vehicle Registration And Title Fees

- Passenger car
 - 3,700 pounds or less—\$135
 - Over 3,700 pounds—\$187
- Motorcycle—\$104
- Truck
 - Up to 7,000 pounds—\$161.50
 - 10,000 pounds—\$214

- Trailer
 - 3,000 pounds or less—\$51
 - 3,001–5,000 pounds—\$102
 - 5,001–10,000 pounds—\$160
 - 10,001–20,000 pounds—\$124

Oversize/Overweight Truck Permit Fees⁴³

\$30 and up

Tax On Short-Term Passenger Car And Recreational Vehicle Rentals⁴⁴

11.5 percent

Driver's License Fees⁴⁵

- New driver's license—\$9/year
- Driver's license renewal—\$6/year
- Learner's permit—\$50
- Motorcycle license—\$9/year

Tolls⁴⁶

Massachusetts

Electric Vehicles

HB 5060 (2022), Pending

Creates a \$3,500 rebate on purchases and leases of zero-emission passenger cars and light-duty trucks that cost \$55,000 or less. Buyers can trade in an internal combustion vehicle to get an additional \$1,000. Low-income buyers can receive an additional \$1,500 rebate.

SB 2415 (2021), Failed

Would have exempted EV chargers from the state sales tax.

SB 9 (2021), Enacted

Requires the state to adopt a statewide greenhouse gas emissions limit of net zero by 2050, or at least 85 percent below the 1990 level. By 2025, and every 5 years thereafter until 2050, the state must set interim greenhouse gas emissions limit and establish a roadmap to achieve that limit.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.24/gallon
- Diesel—\$0.24/gallon
- Alternative fuels
 - Liquefied natural gas—\$0.24/gasoline gallon equivalent
 - Compressed natural gas—\$0.24/gasoline gallon equivalent

Vehicle Registration And Title Fees⁴⁷

- Passenger vehicle—\$60
- Trailer or motorcycle—\$20
- Certificate of title—\$75
- Annual inspection
 - Motor vehicle—\$35
 - Motorcycle—\$15

Oversize/Overweight Truck Permit Fees⁴⁸

Tax On Motor Vehicle Sales

6.25 percent⁴⁹

Driver's License Fees⁵⁰

- Driver's license—\$50
- Commercial driver's license—\$75/5 years
- Motorcycle—\$50
- Learner's permit—\$30

Tolls⁵¹

Michigan

Electric Vehicles

Michigan, with Illinois, Indiana, Minnesota, and Wisconsin, signed the Regional Electric Vehicle Midwest memorandum of understanding to accelerate vehicle electrification in the Midwest.

SB 1016 (2022), Failed

Would have established an EV charging equipment rebate program for residents who purchase and install specific at-home charging equipment. Rebate would not be more than \$500.

HB 6054 (2022), Failed

Would have established an EV rebate program for residents who purchase a new EV. Rebate would not be more than \$2,000.

HB 4736 (2015), Enacted

Creates an annual registration fee for both hybrid vehicles and EVs.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.272/gallon
- Diesel—\$0.311/gallon
- Alternative fuels
 - Liquefied natural gas—\$0.272/gasoline gallon equivalent
 - Compressed natural gas—\$0.272/gasoline gallon equivalent

Vehicle Registration And Title Fees⁵²

Registration fees are calculated based on

- Vehicle base price (manufacturer's suggested retail price) from the year it was manufactured
- License plate fees
- Processing fees
- Addition of a recreation passport or personalized license plate

Special Registration Fees On Hybrid And Electric Vehicles

Plug-in hybrid EV fees will increase by \$2.50 per \$0.01 that the state motor fuel tax exceeds \$0.19. EV fees will increase by \$5.00 per \$0.01 that the state motor fuel tax exceeds \$0.19.

- EV
 - 8,000 pounds or less—\$100
 - More than 8,000 pounds—\$200
- Hybrid vehicle
 - 8,000 pounds or less—\$30
 - More than 8,000 pounds—\$100

Oversize/Overweight Truck Permit Fees⁵³

Vehicle Dealer License Fees⁵⁴

\$75–\$165

State General Sales Tax On Vehicles, Parts, And Accessories⁵⁵

6 percent

Tolls⁵⁶

Minnesota

Electric Vehicles

Minnesota, with Illinois, Indiana, Michigan, and Wisconsin, signed the Regional Electric Vehicle Midwest memorandum of understanding to accelerate vehicle electrification in the Midwest.

HF 523 (2021), Failed

- Proposed that owners of an all-electric vehicle pay a road usage charge beginning in July 2022. Road usage charge would be calculated based on the miles driven, multiplied by the excise tax rate for gasoline, divided by the vehicle's fuel economy.
- Proposed an implementation fee surcharge that would have been determined annually or on a less frequent basis.

HF 1146 (2019), Failed

Would have directed the Minnesota Department of Transportation to establish a mileage-based user fee program.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.285/gallon
- Diesel—\$0.285/gallon
- Alternative fuels
 - E85—\$0.2025/gasoline gallon equivalent (GGE)
 - Pure biodiesel—\$0.285/GGE
 - Propane—\$0.2135/GGE
 - Liquefied natural gas—\$0.171/GGE
 - Compressed natural gas—\$2.50/thousand cubic feet

Vehicle Registration Tax

\$10 annual fee plus

- For vehicles registered in Minnesota prior to November 16, 2020—1.25 percent of manufacturer's suggested retail price of vehicle and destination charge
- For vehicles registered in Minnesota on or after November 16, 2020—1.285 percent of manufacturer's suggested retail price of vehicle
- For all-electric vehicles—\$75

Truck Registration Fees, Based On Gross Vehicle Weight⁵⁷

- 0–15,000 pounds
 - Model year 2014 and older—\$90
 - Model year 2015—\$115
 - Model year 2016–2022—\$120
- Plus further gradations of fees based on model year, weight, and number of axles

Oversize/Overweight Truck Permit Fees⁵⁸

Single trip—\$15 plus damage assessment fee

Commercial Vehicle Inspection Fees⁵⁹

Sales Tax On Motor Vehicles

6.5 percent of vehicle purchase price

Sales Tax On Motor Vehicle Leases

6.875 percent

Fees On Rental Vehicles⁶⁰

9.2 percent rental tax plus 5 percent rental fee

Congestion Pricing/High-Occupancy Lane Tolls

\$0.25–\$8.00

Traffic Fines⁶¹

Mississippi

Electric Vehicles

SB 2887 (2022), Enacted

Authorizes local school boards to purchase and own EVs.

SB 2476 (2021), Enacted

Imposes a \$150 annual tax on EVs and a \$75 annual tax on hybrid vehicles, to be increased by a percentage equal to the US inflation rate for the previous calendar year.

HB 1441 (2021), Failed

- Establishes an income tax credit and insurance premium tax credit for taxpayers for the costs of any qualified alternative-fuel fueling station for motor vehicles. Credit must not exceed the lesser of 75 percent of the costs of any qualified alternative-fuel fueling station or the total tax liability of the taxpayer.
- Imposes a \$2.50 tax each time a vehicle uses a charging station in the state.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.18/gallon
- Diesel—\$0.18/gallon
- Alternative fuels
 - Liquefied natural gas—\$0.18/gasoline gallon equivalent
 - Compressed natural gas—\$0.18/gasoline gallon equivalent

Vehicle Registration And Title Fees⁶²

Privilege Tax⁶³

Registration Fees

- Initial—\$14
- Renewal—\$12.75

Ad Valorem Tax⁶⁴

30 percent of manufacturer's suggested retail price plus a reduction of a certain percentage for depreciation over 10 years

Special Registration Fees On Hybrid And Electric Vehicles

- EVs—\$161
- Hybrid vehicles—\$75

Oversize/Overweight Truck Permit Fee⁶⁵

\$10

General Sales Tax On Motor Fuels, Vehicles, Parts, And Accessories

5 percent

Tolls⁶⁶

Missouri

Electric Vehicles

The state's overall goal is to transition from considering taxable horsepower to considering a vehicle's combined MPG rating but not to replace current fuel taxes or set a per-mile road usage charge.⁶⁷

According to the Missouri Department of Transportation, legislation is required to implement an MPG-based registration fee structure. Over 3 years, the General Assembly has considered five pieces of legislation that would have implemented the proposed revenue mechanism supported by the department, but none had been enacted as of October 2020.⁶⁸

HB 2301 (2020), Failed

Proposed filing of MPG fuel ratings when vehicle is registered. Annual registration fee for noncommercial vehicles is determined based on vehicle's combined city/highway MPG rating.

- Vehicles with a rating
 - 19 MPG or less—\$25
 - More than 19–29 MPG—\$32
 - More than 29–39 MPG—\$39
 - More than 39–49 MPG—\$46
 - More than 49–59 MPG—\$53
 - 60 MPG or more—\$75
- Annual registration fee
 - Plug-in electric hybrid vehicle—\$112
 - EV—\$125
 - Motorcycle, motortricycle, and autocycle—\$10

SB 906 (2020), Failed

- Proposed a fee of \$25 for vehicles 12,000 pounds and under.
- Registration fees for property-carrying local commercial vehicles other than land improvement contractors' vehicles would have been increased to \$25 for vehicles of 18,000 pounds and under.

HB 500 (2019), Failed

Would have established an MPG-based motor vehicle registration fee.

- Base annual registration fee for motor vehicles other than commercial vehicles—\$24
- Vehicle with combined city/highway rating of
 - 29 MPG or less—no additional fee
 - More than 29–60 MPG—\$6 for each MPG above 29
 - More than 60 MPG—amount equal to total fee paid by a vehicle with a rating of 60 MPG
- Motorcycle—\$8.50
- Motortricycle and autocycle—\$10

- Motor vehicles that have paid the alternative fuel decal fee required under Mo. Rev. Stat. sec. 142.869 would pay a fee equivalent to the total fee paid by motor vehicles with a rating greater than 60 MPG, in addition to any fee required under sec. 142.869.

SB 201 (2019), Failed

- Proposed that noncommercial vehicles with a combined city/highway rating less than 29 MPG pay a base fee of \$24.
- Vehicles rated at more than 29 MPG but less than 61 MPG would have paid an additional fee of \$6 per MPG exceeding 29 MPG.
- Vehicles rated at 61 MPG or more would have paid a fee equivalent to fee for a vehicle rated at 60 MPG.
- Vehicles subject to the alternative fuel decal fee would have paid registration fees equal to those of vehicles rated at greater than 61 MPG, in addition to the fees required for the alternative fuel decal.
- No modification for motorcycles, motortricycles, or autocycles.
- If MPG rating cannot be determined, motor vehicle would have been rated at 29 MPG or would be rated if it is subject to the alternative fuel decal requirement.

HB 2600 (2018), Failed

Proposed a base vehicle registration fee for all vehicles based on Environmental Protection Agency fuel economy ratings.

- Base fee—\$29 plus additional fee based on combined city/highway MPG
- Rating of
 - 29 MPG or less—no additional fee
 - More than 29 MPG–98 MPG—additional fee of \$3 for each MPG rated above 29
 - 99 MPG and above—\$210
- Motorcycle—\$8.60 additional
- Motortricycle—\$10 additional

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.22 gallon
- Diesel—\$0.22/gallon
- Alternative fuels—\$0.11/gasoline gallon equivalent⁶⁹

Vehicle Registration And Title Fees⁷⁰

Annual registration fees are determined by the vehicle's taxable horsepower

- Under 12 HP, EV, or low-speed vehicle—\$18.25
- 12–23 HP—\$21.25
- 24–35 HP—\$24.25
- 36–47 HP—\$33.25
- 48–59 HP—\$39.25
- 60–71 HP—\$45.25
- 72 HP or more—\$51.25

Special Fees On Electric And Some Alternative Fuel Vehicles⁷¹

- Passenger vehicle, annual fee
 - Electric, liquefied petroleum, and natural gas—\$105 + \$6 processing fee
 - Plug-in hybrid EV—\$52.50 + \$6 processing fee
- Annual fee with farm “F” tab on plate, 18,001–36,000 pounds
 - Electric, liquefied petroleum, and natural gas—\$140 + \$6 processing fee
 - Plug-in hybrid EV—\$70 + \$6 processing fee
- Annual fee without farm “F” tab on plate
 - Electric, liquefied petroleum, and natural gas—\$210 + \$6 processing fee
 - Plug-in hybrid EV—\$105 + \$6 processing fee

Sales Tax On Motor Vehicle Sales And Leases

4.225 percent of retail price

Truck Registration Fees⁷²

Determined by truck’s weight and whether truck will be used locally, 50 miles from home, or over a wider area

Missouri Permit, Driver’s License, And Nondriver ID Fees

Class— Minimum Age	Valid Up To					No Expiration	Duplicate
	6 Months	1 Year	2 Years	3 Years	6 Years		
Instruction Permit							
A, B, or C—18*	—	\$16	—	—	—	—	\$11
E—18	—	7	—	—	—	—	7
F—15	—	7	—	—	—	—	7
M—15½	\$9.75	—	—	—	—	—	7
M—16	7	—	—	—	—	—	7
Intermediate License							
F—16	—	—	\$11	—	—	—	\$11
Driver’s License							
A, B, or C—18*	—	—	—	\$26	\$52	—	3 year: \$26 6 year: \$32
A, B, or C with S endorsement—70*	—	New: \$13.50 Renewal: \$6	—	—	—	—	\$13.50
E—18	—	—	—	21	42	—	3 year: \$21 6 year: \$27
E with S endorsement—70*	—	New: \$11 Renewal: \$6	—	—	—	—	\$11
F—18	—	—	—	13.50	27	—	3 year: \$13.50 6 year: \$19.50
Nondriver ID							
ND—no minimum	—	—	—	\$18	\$18	—	\$18
ND—70	—	—	—	—	—	\$18	18
ND for voting—17½	—	—	—	0	0	0	—

* Applicable fees for written and road tests are not included.

Source: Missouri. Department of Revenue. Driver License: Resources: License. Web.

Montana

Electric Vehicles

Montana joined Arizona, Colorado, Idaho, Nevada, New Mexico, Utah, and Wyoming in signing the Regional Electric Vehicle West memorandum of understanding to create an Intermountain West Electric Vehicle Corridor that will make it possible to seamlessly drive an EV across the signatory states' major transportation corridors.⁷³

HB 188 (2021), Failed

Would have established an annual fee of \$195 on EVs.

SB 291 (2021), Failed

- Would have allowed EV charging companies operating charging stations to procure power for vehicle charging from public utilities and from the wholesale power market.
- Would have allowed companies to base electric services on charges per kilowatt-hour.

HB 456 (2019), Enacted

Allows public utilities to provide electric service to an EV charging station under a rate approved by the Public Service Commission.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.33/gallon
- Diesel—\$0.33/gallon
- Alternative fuels
 - Liquefied natural gas—\$0.2975/gasoline gallon equivalent
 - Compressed natural gas—\$0.2975/gasoline gallon equivalent

Vehicle Registration And Title Fees

- Light vehicle (weighing less than 1 ton)
 - 0–4 years—\$217
 - 5–10 years—\$87
 - 11 years or more—\$28
- Large truck (weighing more than 1 ton)—\$22.75
- Motorcycle—\$53.25

Oversize/Overweight Truck Permit Fees⁷⁴

Nebraska

Electric Vehicles

LB 1149 (2022), Failed

- Would have raised the EV registration fee to \$150 beginning in 2027.
- Would have required any entity engaged solely in the retail sale of electric power to charge EVs to collect a per-kilowatt-hour excise tax on electric energy used for that purpose beginning in 2026.
- Would have removed the tax break for individuals where infrastructure supports EVs.

LB 1257 (2022), Failed

Would have appropriated \$10 million from federal funds to the Department of Transportation to coordinate and administer a competitive grant program.

LB 289 (2011), Enacted

Establishes a \$75 fee for each alternative fuel vehicle; proceeds go to the highway trust fund.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.33/gallon
- Diesel—\$0.33/gallon

Vehicle Registration

- Passenger vehicle or leased vehicle—\$15
- Plate fee—\$3.30

Additional Registration Fees On Electric And Alternative Fuel Vehicles⁷⁵

\$75

Sales Tax On Motor Vehicle Sales And Leases⁷⁶

5.5 percent

Truck Registration Fees, Based On Gross Vehicle Weight⁷⁷

- 3 tons or less—\$18
- 3–4 tons—\$25
- 4–5 tons—\$35
- 5–6 tons—\$60
- 6–7 tons—\$85
- More than 7 tons—equal to fee for commercial motor vehicle, public power district motor vehicle, or metropolitan utilities district motor vehicle having a gross vehicle weight of 7 tons, plus \$25 for each additional ton of gross vehicle weight

Oversize/Overweight Truck Permit Fees⁷⁸

Nevada

Electric Vehicles

Nevada joined Arizona, Colorado, Idaho, Montana, New Mexico, Utah, and Wyoming in signing the Regional Electric Vehicle West memorandum of understanding to create an Intermountain West Electric Vehicle Corridor that will make it possible to seamlessly drive an EV across the signatory states' major transportation corridors.⁷⁹

SB 448 (2021), Enacted

- Requires an electric utility to amend its most recently filed resource plan to include a plan for certain high-voltage transmission infrastructure construction projects that will be placed into service no later than 2028.
- Creates the Electric Vehicle Infrastructure Demonstration Program to expand and accelerate the deployment of EVs throughout the state.
- Accelerates construction of the Greenlink Nevada project to build new transmission lines.

SB 384 (2021), Failed

Would have imposed a tax of \$0.07 per kilowatt-hour on electricity used to charge an EV.

SB 358 (2019), Enacted

Requires the state to generate 50 percent of its electricity from renewable resources by 2030 and 100 percent from carbon-free resources by 2050.

AB 398 (2017), Failed

Would have provided a temporary exemption from the Local School Support Tax for retail sales of EVs.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.23/gallon
- Diesel—\$0.27/gallon
- Alternative fuels
 - Liquefied natural gas—\$0.27/gasoline gallon equivalent
 - Compressed natural gas—\$0.21/gasoline gallon equivalent

Vehicle Registration⁸⁰

- Passenger car—\$33
- Motorcycle—\$33
- Travel trailer—\$27
- Low-speed vehicle—\$33
- Truck
 - Less than 6,000 pounds—\$33
 - 6,000–8,499 pounds: \$38

- 8,500–10,000 pounds—\$48
- 10,001–26,000 pounds—\$12 for each 1,000 pounds or fraction thereof
- 26,001–80,000 pounds—\$17 for each 1,000 pounds or fraction thereof, with a maximum fee of \$1,360

Driver's License And State ID Card Fees⁸¹

- Age 64 or under
 - 8-year noncommercial license—\$41.25
 - 4-year driver authorization card or limited-term license—\$22.25
 - Instruction permit—\$22.25
 - Completion of instruction permit—\$22.25
 - Out-of-state transfer with a motorcycle class or endorsement—\$46.25
 - Renewal
 - 8 years—\$41.25
 - 4 years—\$22.25
 - Duplicate license—\$17.25
- Age 65 or over
 - Original, duplicate, renewal, or instruction permit—\$17.25
 - Completion of instruction permit—\$3.25

New Hampshire

Electric Vehicles

HB 1649 (2020), Failed

Proposed MPG increment ranges of \$10 for vehicles rated 20 MPG or less up to \$100 for vehicles rated over 50 MPG. Nongasoline vehicles would have been assessed \$125.

HB 478 (2019), Failed

Proposed a road usage fee for motor vehicles with a rating of 20 MPG or greater, registered to travel on state roads based on the equivalent mileage per gallon of the vehicle. The fee would have been calculated as \$111 minus the estimated road toll paid per year based on 10,000 miles of travel for each vehicle. The base amount of \$111 was based on a 20 MPG vehicle that travels 10,000 miles ($\$0.222 \text{ road toll} \times 500 \text{ gallons}$).

HB 1763 (2018), Failed

Proposed a road usage fee schedule for vehicles rated over 20 MPG based on the vehicle's equivalent mileage per gallon. Fee would have ranged from \$0 for vehicles averaging less than 20 MPG to \$111 for vehicles averaging 51 MPG or more (including gasoline-free vehicles).

HB 621 (2017), Failed

Proposed road usage fees upon registering a vehicle rated at 22.5 MPG or more based on the equivalent mileage per gallon of the vehicle. The fee would have been collected at the time of annual registration of the vehicle and deposited in a separate restricted road usage account within the highway fund.

HB 1602 (2016), Failed

Proposed a road usage fee on vehicles with a fuel economy rating over 20 MPG and nongasoline vehicles based on the equivalent mileage per gallon of the vehicle. The fee would have been collected at the time of annual registration of the vehicle and deposited in a separate restricted road usage account within the highway fund.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.222/gallon
- Diesel—\$0.222/gallon
- Alternative fuels—\$0.222/gasoline gallon equivalent

Vehicle Registration And Title Fees⁸²

- 0–3,000 pounds—\$31.20
- 3,001–5,000 pounds—\$43.20
- 5,001–8,000 pounds—\$55.20
- 8,000–73,280 pounds—\$0.96 per 100 pounds gross weight

Truck Registration Fees

- Up to 73,280 pounds—\$0.96 per 100 pounds gross weight
- Over 73,280 pounds—\$1.44 per each 100 pounds gross weight or portion in excess of 73,280 pounds

Tolls

Rest Area Sponsorship

Rest Area Food Or Fuel Concessions

New Jersey

Electric Vehicles

AB 1653 (2021), Enacted

Encourages development of zero-emission vehicle fueling and charging infrastructure in redevelopment projects. Infrastructure projects are encouraged to identify locations for public EV charging stations and designate EV-only parking spaces.

SB 3285 (2021), Enacted

Requires an electric public utility to charge the residential rate for service used by residential customers for EV charging at charging stations within certain designated parking spaces.

SB 2252 (2020), Enacted

Establishes goals and incentives for increased use of plug-in EVs:

- At least 330,000 of the total number of registered light-duty vehicles shall be plug-in EVs by December 31, 2025.
- At least 2 million of the total number of registered light-duty vehicles in the state shall be plug-in EVs by December 31, 2035.
- At least 85 percent of all new light-duty vehicles sold or leased in the state shall be plug-in EVs by December 31, 2040.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.424/gallon
- Diesel—\$0.494/gallon

Vehicle Registration Surcharges⁸³

- Model from 1970 or earlier
 - Under 2,700 pounds—\$35.50
 - 2,700–3,800 pounds—\$44.50
 - Over 3,800 pounds—\$65.50
- Model from 1971–1979
 - Under 2,700 pounds—\$38.50
 - 2,700–3,800 pounds—\$49.50
 - Over 3,800 pounds—\$72.50
- Model older than 2 years
 - Under 3,500 pounds—\$46.50
 - Over 3,500 pounds—\$71.50
- Model within 2 years
 - Under 3,500 pounds—\$59
 - Over 3,500 pounds—\$84

Sales Tax On Motor Vehicle Sales⁸⁴

6.625 percent

Tolls⁸⁵

New Mexico

Electric Vehicles

New Mexico joined Arizona, Colorado, Idaho, Montana, Nevada, Utah, and Wyoming in signing the Regional Electric Vehicle West memorandum of understanding to create an Intermountain West Electric Vehicle Corridor that will make it possible to seamlessly drive an EV across the signatory states' major transportation corridors.⁸⁶

SB 21 (2021), Failed

- Would have created an EV income tax credit of \$2,500 or \$4,000 and an EV charging unit income tax credit of either \$300 or the cost to purchase and install an EV charging unit, whichever is less.
- Would have established an additional registration fee of \$80 for EVs and \$40 for plug-in hybrid EVs.

HB 2 (2021), Enacted

Appropriates \$10 million to plan, design, construct, renovate, and equip EV charging stations statewide.

SB 20 (2019), Failed

Would have imposed an annual registration fee of \$100 for EVs and \$50 for hybrid vehicles.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.17/gallon
- Diesel—\$0.21/gallon
- Alternative fuels—\$0.222/gasoline gallon equivalent

Vehicle Registration And Title Fees⁸⁷

\$27 to \$62, based on the weight and year of the model of vehicle

Sales Tax On Motor Vehicle Leases and Rentals⁸⁸

5 percent

Weight-Distance Tax⁸⁹

Oversize/Overweight Truck Permit Fees⁹⁰

Driver's License Fees⁹¹

- 4-year license—\$18
- 8-year license—\$34

New York

Electric Vehicles

SB 7836 (2022), Enacted

Establishes a commercial tariff on EVs.

SB 8006 (2022), Enacted

Requires school districts to purchase or lease only zero-emission school buses when entering new purchase or lease contracts.

SB 7788 (2022), Enacted

Mandates that 100 percent of in-state sales of new passenger cars and trucks shall be zero-emissions by 2035.

SB 5820 (2019), Enacted

Requires the state to study and make recommendations regarding its EV inventory and improvements to the state's EV infrastructure.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.291/gallon
- Diesel—\$0.326/gallon

Vehicle Registration And Title Fees⁹²

- Title fee—\$50
- Vehicle registration by weight
 - 0–1,650 pounds—\$26
 - 1,651–1,750 pounds—\$27.50
 - 1,751–1,850 pounds—\$29
 - 1,851–1,950 pounds—\$31
 - 1,951–2,050 pounds—\$32.50
 - 2,051–2,150 pounds—\$34
 - 2,151–2,250 pounds—\$35.50
 - 2,251–2,350 pounds—\$37.50
 - 2,351–2,450 pounds—\$39

Highway Use Tax⁹³

Oversize/Overweight Truck Permit Fees⁹⁴

Sales Tax On Rental Vehicles⁹⁵

6 percent

New York Driver's License And Learner Permit Fees

Applicant's Age	Class D Or DJ	Class E	Class M Or MJ*
16–16½	\$80.00 / \$90.00**	Not available at this age	\$85.00 / \$95.00**
16½–17	\$76.75 / \$85.75**	Not available at this age	\$81.25 / \$90.25**
17–17½	\$92.50 / \$102.50**	Not available at this age	\$97.50 / \$107.50**
17½–18	\$89.25 / \$98.25**	Not available at this age	\$93.75 / \$102.75**
18–18½	\$80.00 / \$90.00**	\$110.00 / \$120.00	\$85.00 / \$95.00**
18½–21	\$76.75–\$80.00	\$103.75–\$110.00	\$81.25–\$85.00
	\$85.75–\$90.00**	\$112.75–\$120.00**	\$90.25–\$95.00**
21 and above	\$64.25–\$67.50	\$91.25–\$97.50	\$68.75–\$72.50
	\$73.25–\$77.50**	\$100.25–\$107.25**	\$77.75–\$82.50

* Part of the Class M and MJ fee supports the Motorcycle Safety Program in New York State.

** Includes Metropolitan Commuter Transportation District fee.

Source: New York. Department of Motor Vehicles. Driver License And Learner Permit Fees And Refunds. Web.

North Carolina

Electric Vehicles

HB 1049 (2022), Failed

- Would have required businesses that provide EV charging stations to the public at no charge to include on their receipts the pro-rata share paid by each customer for the free electricity.
- Would have prohibited the use of public funds to provide or fund EV charging stations on publicly owned or leased property unless gasoline and diesel fuel for motor vehicles is provided to the public at no charge.

SB 592 (2021), Failed

Would have established an income tax credit of \$3,000 for the purchase of a new plug-in EV.

HB 403 (2021), Enacted

Prohibits original equipment manufacturers from coercing dealerships to purchase or lease EV charging stations unless the dealership is selling that manufacturer's EVs.

SB 200 (2015), Enacted

Establishes an annual fee for electric and hybrid vehicles in addition to other registration fees.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.385/gallon
- Diesel—\$0.385/gallon

Vehicle Registration And Title Fees

- Certificate of title—\$56
- Moped—\$25.50
- Motorcycle—\$25.50
- Private passenger vehicle—\$38.75
- Private truck
 - 4,000 pounds—\$38.75
 - 5,000 pounds—\$56.75
 - 6,000 pounds—\$67.25
- Trailer or semi-trailer—\$27
- U-Drive-It car—\$71.25

Vehicle Inspection Fees

- On-board diagnostic emissions inspection—\$30
- Safety inspection—\$13.60
- Tinted window inspection—\$10

Special Fee On EVs

\$140.25 in addition to vehicle registration fee

Sales Tax On Motor Vehicle Leases And Rentals⁹⁶

- Short-term lease of rental—8 percent
- Vehicle subscription—5 percent
- Long-term lease or rental—3 percent

Oversize/Overweight Truck Permit Fees⁹⁷

Tolls⁹⁸

Driver's License Fees On Regular Licenses⁹⁹

- Class A, B, or C—\$5.50/year
- Duplicates—\$14

North Dakota

Electric Vehicles

SB 2091 (2021), Failed

Would have excluded owners of EV charging stations from the definitions of *public utility* and *cooperative utility*, provided that the EV charging stations purchase all of their electric needs from the incumbent utility in the service territory.

SB 2061 (2019), Enacted

Establishes an electric and plug-in hybrid road use fee

- EV—\$120
- Plug-in hybrid—\$50
- Electric motorcycle—\$20

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.23/gallon
- Diesel—\$0.23/gallon

Vehicle Registration And Title Fees¹⁰⁰

Fee schedule based on year when the vehicle is first registered, vehicle weight, and month of year

Additional Electric Vehicle Fees

- EV road use fee—\$120
- Plug-in hybrid vehicle road use fee—\$50
- Electric motorcycle fee—\$20

Driver's License And State ID Card Fees¹⁰¹

- Written test—\$5
- Road test—\$5
- Duplicate of license, permit, or ID—\$8
- Name/address change only—\$3
- Noncommercial initial permit or license—\$15
- Commercial permit or license—\$15, plus \$3 per endorsement
- Nondriver photo identification card—free for 18 years of age or older
- Motorcycle permit—\$8

Ohio

Electric Vehicles

SB 277 (2021), Failed

Would have temporarily reduced the motor fuel excise tax rates and suspended collection of the additional motor vehicle registration taxes on electric and hybrid vehicles for 5 years.

HB 564 (2020), Failed

- Would have altered the definitions of *plug-in electric motor vehicle* and *hybrid motor vehicle*.
- Would have reduced the additional annual fees to \$100 for plug-in electric motor vehicles and \$50 for hybrid motor vehicles.

HB 62 (2019), Enacted

Establishes an additional annual fee of \$200 for plug-in electric motor vehicles and \$100 for hybrid motor vehicles.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.385/gallon
- Diesel—\$0.47/gallon
- Alternative fuels
 - Compressed natural gas—\$0.40/gasoline gallon equivalent

Vehicle Registration And Title Fees¹⁰²

- Passenger vehicle—\$31
- Moped—\$21
- Motorcycle—\$25
- Noncommercial truck
 - Light (up to $\frac{3}{4}$ -ton capacity)—\$46
 - Heavy (over $\frac{3}{4}$ - to 1-ton capacity)—\$81
- Commercial trailer—\$36
- Certificate of title—\$15

Annual Fee For EVs

- Hybrid: \$100
- Electric: \$200

Oklahoma

Electric Vehicles

HB 2234 (2021), Enacted

- Establishes an annual registration fee for EVs
 - Class 1—\$110
 - Class 2—\$158
 - Class 3, 4, 5, and 6—\$363
 - Class 7 and 8—\$2,250
- Establishes an annual registration fee for plug-in hybrid vehicles
 - Class 1—\$82
 - Class 2—\$118
 - Class 3, 4, 5, and 6—\$272
 - Class 7 and 8—\$1,687
- Imposes a tax of 3 cents per kilowatt-hour on the electric current used to charge or recharge the battery of an EV, beginning January 1, 2024.

HB 1449 (2017), Enacted

Establishes an annual fee of \$100 for each registered EV and \$30 for each registered hybrid vehicle in addition to other vehicle registration fees.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.19/gallon
- Diesel—\$0.19/gallon
- Alternative fuels
 - Compressed natural gas—\$0.13/gasoline gallon equivalent
 - Liquefied natural gas—\$0.13/gasoline gallon equivalent

Vehicle Registration And Title Fees¹⁰³

- Standard title—\$11
- Noncommercial vehicle, by length of registration
 - 1–4 years—\$96
 - 5–8 years—\$86
 - 9–12 years—\$66
 - 13–16 years—\$46
 - 17 years and over—\$26
- Motorcycle, by length of registration
 - 1–4 years—\$99
 - 5–8 years—\$89
 - 9–12 years—\$69
 - 13–16 years—\$49
 - 17 years and over—\$29

- EV
 - Class 1—\$110
 - Class 2—\$158
 - Class 3, 4, 5, and 6—\$363
 - Class 7 and 8—\$2,250
- Plug-in hybrid
 - Class 1—\$82
 - Class 2—\$118
 - Class 3, 4, 5, and 6—\$272
 - Class 7 and 8—\$1,687

Oversize/Overweight Truck Permit Fees¹⁰⁴

Oregon

Electric Vehicles

HB 2180 (2021), Enacted

Allows a municipality to require that each newly constructed building include provisions for electrical service capacity to accommodate more than 20 percent of vehicle parking spaces in the garage or parking area for the building.

HB 2165 (2021), Enacted

Requires an electric company to make reasonable efforts to expend at least half of the additional amount collected through monthly meter charges to support transportation electrification in underserved communities through programs that support the use of EVs.

HB 2017 (2017), Enacted

Imposed an annual fee of \$153 for EVs.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.38/gallon
- Diesel—\$0.38/gallon
- Alternative fuels
 - Compressed natural gas—\$0.34/gasoline gallon equivalent
 - Liquefied natural gas—\$0.34/gasoline gallon equivalent

Vehicle Registration And Title Fees¹⁰⁵

- Plate—\$24.50
- Registration: vehicle is
 - Model year 1999 or older—\$126
 - Model year 2000 or newer, with a combined rating of
 - 20-39 MPG—\$136
 - 40 MPG or higher—\$156
 - All-electric—\$316
- County fee: payer resides and/or the vehicle stays in
 - Multnomah County—\$112
 - Washington or Clackamas County—\$60
- Transfer plates: moving Oregon plates onto another vehicle—\$6
- Title fees
 - Model year 1999 or older—\$101
 - Model year 2000 or newer
 - 0-19 combined MPG—\$101
 - 20-39 combined MPG—\$106
 - 40+ combined MPG—\$116
 - EV—\$192

Special Fees On Hybrid And Electric Vehicles

- All-electric vehicle owners must pay an annual fee of \$115 or a per-mile road use fee of \$0.019 per mile through the OReGo program

Weight-Distance Tax For Trucks¹⁰⁶

Oversize/Overweight Truck Permit Fees¹⁰⁷

Road Usage Charges In Lieu Of Annual Registration Fees¹⁰⁸

Base registration fee of \$43, plus road use charge of 1.8 cents/mile

Driver's License Fees¹⁰⁹

- Class C (noncommercial)—\$60
- Endorsement
 - Farm—\$29
 - Motorcycle, no Oregon driver's license—\$144
 - Motorcycle, upgrade of existing driver's license—\$87
- Identification card—\$44.50
- Instruction permit
 - Class C driver's license—\$23
 - Motorcycle—\$23
- Real ID (fee added to standard license/permit/ID fee)—\$30

Pennsylvania

Electric Vehicles

HB 948 (2021), Failed

Would have imposed an EV road use fee, payable upon initial registration and upon renewal for each EV registered in the state

- Electric motorcycle—\$15
- Hybrid EV with a weight rating less than 26,000 pounds—\$75
- EV with a weight rating less than 26,000 pounds—\$175

HB 1358 (2021), Failed

Would have imposed an EV road use fee required for registration

- Hybrid EV with a gross vehicle weight less than 26,000 pounds—\$75
- EV with a gross vehicle weight less than 26,000 pounds—\$380
- EV with a gross vehicle weight of 26,001 pounds or more—\$450

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.59/gallon
- Diesel—\$0.741/gallon
- Alternative fuels
 - Compressed natural gas—\$0.576/gasoline gallon equivalent
 - Liquefied natural gas—\$0.648/gasoline gallon equivalent

Oversize/Overweight Truck Permit Fees¹¹⁰

Motor Vehicle Rental Fees¹¹¹

- Less than 2 hours—\$0.25
- 2–3 hours—\$0.50
- More than 3 hours—\$1.25
- 4 hours or more—\$2.00

Motor Vehicle Lease Tax¹¹²

3 percent tax on total lease payment including down payment and accelerated lease payments

Tire Tax¹¹³

\$1 fee upon the sale of each new tire

Vehicle Registration Fees

- Passenger vehicle—\$39
- Motorcycle—\$21

Truck And Tractor Registration Fees¹¹⁴

Fee schedule according to 26 classes of gross weight, regular status versus farm status, and 1 year versus 2 year

Driver's License Fees

- Initial permit and 4-year license—\$35.50
- Initial permit and 2-year license (age 65 and above)—\$25
- Initial motorcycle permit and 4-year license—\$45.50
- Initial motorcycle permit and 2-year license (age 65 and above)—\$35
- Initial Class M permit, 4-year license—\$50.50
- Identification card
 - Initial—\$32.50
 - Renewal—\$32.50

Title Fees¹¹⁵

- Original title issuance—\$58
- Duplicate title—\$58

Tolls¹¹⁶

Rhode Island

Electric Vehicles

SB 2448 (2022), Failed

Would have established a goal that, for new passenger cars and trucks model year 2030 or later offered for sale or lease in the state, 100 percent must be zero emissions by 2030.

HB 5031 (2021), Enacted

Directs the Department of Transportation (DOT) to develop a plan by January 1, 2022, for statewide EV charging infrastructure to make charging stations more accessible.

SB 2120 (2014), Enacted

Creates a special registration plate for electric-powered vehicles subject to the regular prescribed registration fee.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.34/gallon
- Diesel—\$0.34/gallon

Vehicle Registration Fees¹¹⁷

- Passenger, new—fee based on vehicle weight, prorated by date plus \$2.50 plus \$15 DOT surcharge
- Passenger, 2-year renewal—fee based on vehicle weight plus \$2.50 plus \$15 DOT surcharge per year
- Motorcycle, new—fee prorated by date plus \$2.50 plus \$13 DOT surcharge
- Motorcycle, 2-year renewal—\$41.50

Emissions Inspection Fees¹¹⁸

\$55

Tolls On Large Commercial Trucks¹¹⁹

\$2.25–\$9.50 (At the time of publication, these tolls are suspended pending the state’s appeal of a federal judge’s September 2022 ruling that they are unconstitutional.¹²⁰)

Driver’s License Fees¹²¹

- Duplicate—\$27.50
- First license (age 18 and above)—\$39.50
- License renewal
 - 5 years—\$62.50
 - Age 71, 4 years—\$50.50
- Limited provisional license (under age 18)—\$24.50
- Motorcycle license—\$27.50

South Carolina

Electric Vehicles

SB 304 (2021), Enacted

Establishes the Joint Committee on the Electrification of Transportation to study challenges and opportunities associated with the electrification of the transportation sector.

HB 3516 (2017), Enacted

Imposes a biennial road use fee of \$120 for vehicles powered exclusively by electricity, hydrogen, or any fuel other than motor fuel and \$60 for vehicles powered by a combination of motor fuels.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.28/gallon
- Diesel—\$0.28/gallon
- Alternative fuels
 - Compressed natural gas—\$0.28/gasoline gallon equivalent
 - Liquefied natural gas—\$0.28/gasoline gallon equivalent

Oversize/Overweight Truck Permit Fees¹²²

Driver's License And State ID Card Fees

- License, 4 years or less—\$12.50
- 8-year license—\$25
- 5-year hazmat license—\$15
- Beginner's permit—\$2.50
- Commercial driver's license application—\$15
- Duplicate or modified license or ID—\$10
- ID cards, 5–16 years old—\$15
- Knowledge test—\$2

Title And Registration Fees

- Title—\$15
- Passenger car—\$40
- EV—add \$120 to registration fee (biennial amount)
- Hybrid—add \$60 to registration fee (biennial amount)
- Motorcycle or moped—\$10
- RV—\$40
- Driver is 64—\$38
- Driver is 65 or older or has a disability—\$36
- Permanent trailer plate—\$87

- Infrastructure maintenance fee
 - 5 percent of purchase price, but no more than \$500
 - If moving to South Carolina—\$250

Tolls¹²³

South Dakota

Electric Vehicles

SB 80 (2022), Enacted

Specifies that a person who owns or operates an EV charging station to resell or provide electricity to the public is not an electric utility if the person has purchased the electricity from an electric utility that is engaging in the retail sale of electricity within the utility's assigned service area.

HB 1053 (2021), Enacted

Establishes an annual fee of \$50 for EVs.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.28/gallon
- Diesel—\$0.28/gallon
- Alternative fuels
 - Compressed natural gas—\$0.10/gasoline gallon equivalent
 - Liquefied natural gas—\$0.20/gasoline gallon equivalent

Sales Tax On Motor Vehicle Sales And Leases¹²⁴

4 percent

Sales Tax On Rental Vehicles¹²⁵

4.5 percent, in addition to 4 percent at time of sale

Tennessee

Electric Vehicles

HB 2636 (2022), Failed

Would have allowed businesses within the hospitality and traveling accommodation industry to receive a 5 percent deduction on the total amount of business taxes paid during a calendar year if they install an electric charger.

HB 2541 (2021), Failed

Would have required the Department of Transportation to study opportunities for financing EV charging station infrastructure.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.274/gallon
- Diesel—\$0.274/gallon
- Alternative fuels
 - Compressed natural gas—\$0.13/gasoline gallon equivalent
 - Liquefied natural gas—\$0.14/gasoline gallon equivalent

Vehicle Registration Fees

- Private passenger—\$29
- Motorcycle—\$17
- EV—\$100
- Standard plate fee
 - Passenger vehicle—\$26.50
 - Motorcycle—\$19.50
 - EV—\$26.50

Oversize/Overweight Truck Permit Fees¹²⁶

Off-Road Vehicle Fees¹²⁷

Texas

Electric Vehicles

SB 1728 (2021), Failed

Would have imposed an additional registration fee for alternative-fuel vehicles and hybrid EVs

- Alternative-fuel vehicles
 - 0–6,000 pounds—\$200
 - 6,001–10,000 pounds—\$250
- Hybrid EV
 - 0–6,000 pounds—\$40
 - 6,001–10,000 pounds—\$50

HB 2221 (2021), Failed

Would have established the Texas Transportation and Electrification Council, tasked with assessing EV charging infrastructure.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.20/gallon
- Diesel—\$0.20/gallon
- Alternative fuels
 - Compressed natural gas—\$0.15/gasoline gallon equivalent
 - Liquefied natural gas—\$0.15/gasoline gallon equivalent

Vehicle Registration Fees

\$51.75

Vehicle Inspection Fees

- 1 year—\$7
- 2 year—\$7
- Commercial—\$40
- Trailer/motorcycle—\$7
- Moped—\$0.25

Tolls¹²⁸

Sales Tax On Motor Lubricants¹²⁹

\$0.01 per quart of automotive oil imported or sold in Texas

Driver's License And State ID Card Fees¹³⁰

- Under 18—\$16
- 18–84, new—\$33
- 18–84, renewal—\$44

- 85 and above—\$9
- Disabled veterans with service-related disability of at least 60 percent—\$0
- Replacement—\$11

Driver Record Information Fees¹³¹

- Status record—\$4
- 3-year history—\$6
 - Certified—\$10
- List of all crashes and violations—\$7
 - Certified—\$10
- Certified abstract of complete driver record—\$20

Utah

Electric Vehicles

Utah joined Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, and Wyoming in signing the Regional Electric Vehicle West memorandum of understanding to create an Intermountain West Electric Vehicle Corridor that will make it possible to seamlessly drive an EV across the signatory states' major transportation corridors.¹³²

The Utah Road Usage Charge Program began January 1, 2020, and allows fully electric vehicles, plug-in hybrid vehicles, and gasoline hybrid vehicles to enroll. As of January 1, 2022, the road usage charge rate is 1.52 cents per mile. If registered owners choose not to enroll their vehicle in the road usage charge program, they are subject to the annual flat fee in Senate Bill 136 (2018), but road usage charge program participants do not receive more annual road usage charges than a vehicle-type flat fee.

SB 82 (2021), Enacted

Establishes the Road Usage Charge Program special revenue fund within the state transportation fund to cover the costs of administering the Road Usage Charge Program.

SB 150 (2020), Enacted

- The Utah Department of Transportation (UDOT) must submit a plan to the legislature by June 1, 2021, with potential ways to enroll all registered vehicles in the state by December 31, 2031.
- Reenacts certain reporting provisions originally approved in 2019 through SB 2001.

SB 72 (2019), Enacted

- Reverses 2018 SB 136, which authorized only a demonstration program, to allow a permanent Road Usage Charge Program.
- Directs UDOT to create rules regarding enrollment, withdrawal, and removal; mileage reporting; commercial account management; enforcement; and privacy and data sharing.

SB 136 (2018), Enacted

- UDOT must implement a road usage charge demonstration by January 1, 2020, instead of collecting annual flat fees for EVs, plug-in electric hybrid vehicles, and gas hybrid vehicles.
- UDOT must create a Road Usage Charge Advisory Committee to lead the development of the Road Usage Charge Program.

SB 174 (2017), Enacted

- Creates the Transportation Governance and Funding Task Force and requires a report on how the state could address statewide funding needs via user charges.
- Recommends the authorization of, and directs UDOT to begin, a road usage charge demonstration/pilot program as a potential future alternative to motor fuel.

HB 362 (2015), Enacted

Directs UDOT to continue researching road usage charges as an alternative to fuel tax.

Primary Transportation Funding Sources**Fuel Taxes**

- Gasoline—\$0.319/gallon
- Diesel—\$0.319/gallon
- Highway use—variable rate; percentage of price also to be indexed

Vehicle Registration And Title Fees

- Motorcycle—\$46
- Motor vehicle, 12,000 pounds or less—\$44
- Trailer or semitrailer, over 750 pounds gross unladen weight—\$31
- Commercial trailer or semitrailer, 750 pounds or less gross unladen weight—\$28.50
- Electric motor vehicle—\$130.25
- Plug-in hybrid electric motor vehicle—\$56.50

Road Usage Charge In Lieu Of Registration

1.52 cents/mile

Sales Tax On Rental Vehicles

2.5 percent

Tolls

\$0.25–\$2.00

Truck Registration Fees, Based On Gross Vehicle Weight

- Farm truck over 12,000 pounds but not exceeding 14,000 pounds gross laden weight—\$53
- For each 2,000 pounds over 14,000 pounds gross laden weight—\$9

Utah Oversize/Overweight Truck Permit Fees

Permit	Fee
Single trip	\$60
Semiannual (180 days)	
80,000–84,000 pounds	\$180
84,001–112,000 pounds	\$320
112,001–125,000 pounds	\$420
Annual (365 days)	
80,000–84,000 pounds	\$240
84,001–112,000 pounds	\$480
112,001–125,000 pounds	\$540
Combinations overweight/oversize load permits exceeding 125,000 gross vehicle weight*	
Minimum	\$80
Maximum	\$540

* For vehicles with a gross vehicle weight in excess of 125,000 pounds, Utah has established a table of fees ranging from \$80 to \$540, based on weight and miles driven. See also Utah Code Ann. Sec. 72-7-406(7)(c)(i) and (ii).
Source: Utah. Department of Transportation. Oversize Non-Divisible Load Provisions Permit Fee Schedule. Web.

Vermont

Electric Vehicles

HB 736 (2022), Enacted

- Authorizes \$6.25 million in investments in level 3 EV supply equipment along the state highway network and updates the state's goals for level 3 EV supply equipment.
- Authorizes \$2 million for the public-private partnership with Drive Electric Vermont.

HB 433 (2021), Enacted

- Requires the Vermont Agency of Transportation (VTRANS) to establish and administer a pilot program to support the installation of EV charging station at municipal utility districts and affordable housing units.
- Establishes a goal to deploy at least one public direct current fast charging station port within 1 mile of all interstate and highway exits and within 25 miles of other stations along state highways.
- Requires utility companies to offer EV rates for public and private EV supply equipment by June 30, 2024.
- Requires VTRANS to prepare a long-range plan outlining timeline, training, maintenance, operational actions, and costs required to move to a fully electric public transportation fleet.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.3736/gallon
- Diesel—\$0.3736/gallon

Vehicle Registration And Title Fees

- Car
 - Gas/diesel—\$76
 - A discount of \$2 is allowed for each electric vehicle
 - Other fuel—\$132
- Truck, up to 6,099 pounds
 - Gas/diesel—\$76
 - Electric—\$74
 - Other fuel—\$132
- Motorcycle
 - Gas/diesel—\$48
 - Electric—\$46
 - Other fuel—\$83

Sales Tax On Motor Vehicle Sales, Leases, And Rentals¹³³

6 percent

Transportation Impact Fees¹³⁴

Virginia

Electric Vehicles

HB 450 (2022), Enacted

Specifies that parking a vehicle that is not a plug-in electric motor vehicle, or is a plug-in vehicle that is not in the process of charging, in a parking stop adjacent to an EV charging station is a traffic infraction.

HB 717 (2020), Enacted

Requires the Department of Mines, Minerals and Energy, with the Department of Environmental Quality, the Department of Taxation, and the Department of Motor Vehicles, to convene a group to determine the feasibility of an EV rebate program of no more than \$4,500 for individual consumer purchases of qualified zero-emission vehicles.

HB 2282 (2021), Enacted

Requires the State Corporation Commission to submit a report to the General Assembly no later than May 1, 2022, recommending policy proposals that could govern public electric utility programs to accelerate widespread transportation electrification in the state.

HB 443 (2022), Enacted

Allows each authority to locate and operate a retail fee-based EV charging station on property under the jurisdiction of the authority.

SB 575 (2022), Enacted

Requires the Department of General Services to identify a publicly available total cost of ownership calculator that will be used to assess and compare the total cost to purchase, own, lease, and operate light-duty internal combustion-engine vehicles versus comparable EVs.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.28/gallon
- Diesel—\$0.289/gallon
- Alternative fuels
 - Compressed natural gas—\$0.28/gasoline gallon equivalent
 - Liquefied natural gas—\$0.28/gasoline gallon equivalent

Vehicle Registration Fees

- Passenger vehicle
 - 4,000 pounds or less—\$30.75
 - 4,001–6,500 pounds—\$35.75
- EV—\$116.49

Electric Vehicles And Transportation Services

- Pickup truck
 - 4,001–6,500 pounds—\$35.75
 - 6,501–10,000 pounds—\$44.75
- Moped—\$18.25
- Motorcycle—\$24.75
- Autocycle—\$21.75
- Low-speed vehicle—\$30.75

Oversize/Overweight Truck Permit Fees¹³⁵**Sales Tax On Motor Vehicle Sales¹³⁶**

4.15 percent

Tolls¹³⁷

Washington

Electric Vehicles

The Washington State Transportation Commission (WSTC) created a pilot project to test an operational road usage charge program using a flat per-mile rate (determined by taking the state's average vehicle mileage of 20.5 MPG and dividing it by state gas tax of 49.4 cents per gallon). The 12-month study involved 2,000 participants and concluded that a road usage charge system was feasible and could outproduce the gas tax long-term to fund transportation needs. WSTC provided 16 recommendations on how Washington could manage the transition from a gas tax to a road usage charge system.

WSTC is now studying the first four tasks of the pilot project:

- Using financial modeling that considers advancements and future adoptions of autonomous, connected, electric, and shared vehicles as a growing component of roadway miles
- Conducting an in-depth analysis to identify and measure potential disparate impacts of road usage charges to communities of color, low-income households, vulnerable populations, and displaced communities
- Updating mileage reporting methods such as identifying and testing new technologies, as well as enhanced in-person mileage reporting options
- Collaborating with other states to explore strategies to reduce the administrative costs of collecting road usage charges

SB 5974 (2022), Enacted

- Requires all new buildings to have at least one parking space (or 10 percent of parking spaces, rounded to the next whole number) be made ready for level 2 EV supply equipment.
- By 2023, all public EV charging stations must display all charges and fees.

HB 1160 (2019), Enacted

Requires a final report on road usage charge pilot by January 2020, but with continued research on impacts of road usage charges on low-income households, vulnerable populations, and displaced communities.

SB 6106 (2018), Enacted

Requires period reporting on the road usage charge pilot to the Road Usage Charge Steering Committee.

SB 6001 (2014), Enacted

Makes a biennial \$450,000 appropriation in 2014 to develop a work plan and concept of operations to move away from gas tax while introducing a road usage charge on a portion of vehicles and using the gas tax in the interim as a prepayment mechanism to reduce collection costs and evasion.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.494/gallon
- Diesel—\$0.494/gallon

Vehicle Registration

Standard fee—\$43.25 plus

- 0–4,000 pounds—\$25
- 4,001–6,000 pounds—\$45
- 6,001–8,000 pounds—\$65
- 8,001 pounds and over—\$72

License Fees¹³⁸

- Learner’s permit—\$25/1 year
- Motorcycle learner’s permit—\$15/180 days
- Initial driver’s license—\$89/6 years
- Renewal of driver’s license
 - 6 years—\$54
 - 8 years—\$72
- ID card
 - 6 years—\$54
 - 8 years—\$72

Vehicle Title Fees

Title transfer fee—\$15.50

License Plate Retention Fees¹³⁹

\$20

Special Fees On EVs

- EV fee—\$150
- Electrification fee for electric and hybrid vehicles—\$75

Sales Tax

- Motor vehicle—0.3 percent
- Rental vehicle—5.9 percent

Tolls¹⁴⁰

Tire Fees¹⁴¹

Fee collected when a tire is sold—\$1

Fee collected when a studded tire is sold—\$5 in addition to \$1 fee

Congestion Pricing/Variable Tolling/High-Occupancy Lane Tolls

\$0.50-\$9.00 based on speed of vehicles in the lane

West Virginia

Electric Vehicles

HB 4797 (2022), Enacted

Requires the Department of Transportation to create an EV infrastructure development plan that describes how the state intends to use the US Department of Energy's National Vehicle Infrastructure Program funds.

SB 1006 (2017), Enacted

Imposes an annual registration fee of \$200 for EVs and \$100 for hybrid vehicles.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.357/gallon
- Diesel—\$0.357/gallon
- Alternative fuels
 - Compressed natural gas—\$0.249/gasoline gallon equivalent
 - Liquefied natural gas—\$0.16/gasoline gallon equivalent

Vehicle Registration Fees¹⁴²

- Class A (passenger vehicles, trucks of 10,000 pounds or under) —\$51.50
- Class B (tractors, trucks over 10,000 pounds)—\$28, plus \$5 for each 1,000 pounds (or fraction) by which the vehicle's gross weight exceeds 10,000 pounds
- Class G (motorcycles)—\$8
- Class H ("Motor vehicles operated regularly for the transportation of persons for compensation under a certificate of convenience and necessity or contract carrier permit issued by the Public Service Commission")—\$5
- Class J ("Motor vehicles operated for transportation of persons for compensation by common carriers, not running over a regular route")—\$85
- Class M (mobile equipment)—\$17.50
- Class R (house trailers)—\$12
- Class T (trailers and semi-trailers under 2,000 pounds)—\$8
- EV fee—\$200
- Hybrid vehicle fee—\$100

Oversize/Overweight Truck Permit Fees¹⁴³

Sales Tax On Motor Vehicle Sales, Leases, And Rentals¹⁴⁴

6 percent

Tolls¹⁴⁵

Wisconsin

Electric Vehicles

Wisconsin, with Illinois, Indiana, Michigan, and Minnesota, signed the Regional Electric Vehicle Midwest memorandum of understanding to accelerate vehicle electrification in the Midwest.

SB 573 (2021), Failed

- Would have allowed people to charge fees for the use of EV charging stations.
- Would have prohibited a political subdivision from owning, operating, managing, leasing, or controlling a charging facility available to the public unless the department submits to the Joint Committee on Finance for authorization.

AB 59 (2017), Enacted

Establishes an EV fee of \$100 and hybrid EV fee of \$75, in addition to the annual registration fee.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.309/gallon
- Diesel—\$0.309/gallon
- Alternative fuels
 - Compressed natural gas—\$0.247/gasoline gallon equivalent
 - Liquefied natural gas—\$0.226/gasoline gallon equivalent

Oversize/Overweight Truck Permit Fees¹⁴⁶

Fines For Truck Size And Weight Violations¹⁴⁷

State Rental Vehicle Fees¹⁴⁸

5 percent

Driver's License And State ID Card Fees

- Instruction permit—\$35
- Initial license, 8 years—\$34
- Renewal, 8 years—\$34
- Duplicate—\$14
- Occupational—\$50
- Motorcycle instruction permit, 6 months—\$32
- Initial motorcycle license—\$22
- ID card, 8 years—\$28

Vehicle Registration And Title Fees

- Automobile—\$85
- Autocycle—\$45
- Motorcycle/moped—\$23 (biennial)
- Recreational vehicle trailer—\$15
- Special design vehicle—\$5
- Original title or title transfer—\$164.50
- Low-speed vehicle—\$157
- Replacement title—\$20
- EV fee—\$100
- Hybrid EV fee—\$75

Wisconsin Annual Registration Fees, Heavy Vehicles

Class/ Vehicle	Gross Weight Maximum	Truck, Bus, Road Tractor *	Trailer	Dairy, Raw Forest Products			Farm Trailer **	Farm Truck Tractor	Spec. "UX"	Motor Home	
				Truck Tractor	Truck	Truck Tractor					
A	4,500	\$100	\$50.00	—	\$26.00	\$44.00	—	\$25.00	—	\$18.00	—
A	5,000	—	—	—	—	—	—	—	—	—	\$48.50
B	6,000	100	50.00	\$118	36.50	54.50	—	25.00	\$43.00	18.00	—
C	8,000	106	53.00	124	43.00	61.00	—	26.50	44.50	18.00	55.00
X	10,000	155	77.50	173	60.00	78.00	—	38.75	56.75	18.00	—
D	12,000	209	104.50	227	77.50	95.50	\$45.00	52.25	70.25	20.90	67.50
Y	14,000	—	246.00	—	—	—	—	61.50	—	24.50	—
E	16,000	283	283.00	301	109.50	127.50	70.75	70.75	88.75	28.30	80.50
F	20,000	356	356.00	374	142.00	160.00	89.00	89.00	107.00	35.60	93.50
G	26,000	475	475.00	493	190.50	208.50	118.75	118.75	136.75	47.50	106.50
H	32,000	609	609.00	627	245.00	263.00	152.25	152.25	170.25	60.90	119.50
J	38,000	772	772.00	790	309.50	327.50	193.00	193.00	211.00	77.20	119.50
K	44,000	921	921.00	939	371.00	389.00	230.25	230.25	248.25	92.10	119.50
L	50,000	1,063	1,063.00	1,081	425.50	443.50	265.75	265.75	283.75	106.30	—
M	54,000	1,135	1,135.00	1,153	456.00	474.00	283.75	283.75	301.75	113.50	119.50
N	56,000	1,209	1,209.00	1,227	487.00	505.00	302.25	302.25	320.25	120.90	119.50
P	62,000	1,367	1,367.00	1,385	551.50	569.50	341.75	341.75	359.75	136.70	119.50
Q	68,000	1,543	1,543.00	1,561	622.50	640.50	385.75	385.75	403.75	154.30	119.50
R	73,000	1,755	1,755.00	1,773	709.50	727.50	438.75	438.75	456.75	175.50	119.50
S	76,000	2,081	2,081.00	2,099	838.50	856.60	520.25	520.25	538.25	208.10	119.50
T	80,000	2,560	2,560.00	2,578	1,032.00	1,050.00	640.00	640.00	658.00	256.00	119.50

Note: Farm trucks with a gross weight of 12,000 pounds are registered biennially.

* Includes "dual purpose vehicle," "dual purpose farm."

** Includes "raw forest prod. trailer, spec 'Z.'" "

Source: Wisconsin. Department of Transportation. Fee Schedule. Web.

Wyoming

Electric Vehicles

Wyoming joined Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, and Utah in signing the Regional Electric Vehicle West memorandum of understanding to create an Intermountain West Electric Vehicle Corridor that will make it possible to seamlessly drive an EV across the signatory states' major transportation corridors.¹⁴⁹

SB 35 (2022), Enacted

Establishes that retail sale of electricity to charge EVs is not subject to public utility provisions.

HB 166 (2019), Enacted

Increases the annual decal fee for a plug-in EV to \$200.

Primary Transportation Funding Sources

Fuel Taxes

- Gasoline—\$0.24/gallon
- Diesel—\$0.24/gallon
- Alternative fuels
 - Compressed natural gas—\$0.24/gasoline gallon equivalent
 - Liquefied natural gas—\$0.24/gasoline gallon equivalent

Vehicle Registration And Fees¹⁵⁰

- County fee—Factory cost × year of service rate × \$0.03
 - “Factory cost” is the manufacturer’s suggested retail price
 - “Year of service rate”
 - First year—60 percent
 - Second year—50 percent
 - Third year—40 percent
 - Fourth year—30 percent
 - Fifth year—20 percent
 - Sixth year—15 percent
- State fees
 - Car—\$30
 - Motorcycle or minivan—\$25
 - Truck or trailer
 - 1,000 pounds or less—\$5
 - 1,001–3,500 pounds—\$30
 - 3,501–4,500 pounds—\$40
 - 4,501–5,500 pounds—\$50
 - 5,501–6,000 pounds—\$70
 - 6,001 pounds or more—\$90
 - Special fees on EVs—\$200

Chapter 3

Federal Actions

The federal government had not been a very appreciable participant in the EV market until the Consolidated Appropriations Act was passed in 2020. Before that, the most recent federal action regarding the EV market had been in 2012. Since 2020, the government has appropriated considerable funds designated to encourage EV adoptions. In these efforts, the federal government is focused on incentivizing EV infrastructure investments; encouraging the domestic manufacturing of EVs; and incentivizing EV purchases by individuals, nonprofits, governments, and private businesses.

This chapter briefly reviews recent federal legislation that has EV content and incentives.

Recent Federal Actions

Beginning in 2020, the federal government began funding programs, grants, and incentives to encourage EV adoption. Although there has been enormous growth in the amount of funds appropriated to support the adoption of EVs, there have been no significant legal changes to federal laws relating to the use of EVs themselves. The Acts below offer incentives for individuals, business, nonprofits, and governmental entities, and they target specific sectors of the economy, such as manufacturing and energy-generating businesses. The Acts are presented in reverse chronological order.

Inflation Reduction Act Of 2022

The Inflation Reduction Act (IRA), signed into law on August 16, 2022, is the result of negotiations concerning the Build Back Better Act. This Act addresses various topics such as Medicaid and prescription drug reforms, extension of health care subsidies, corporate tax reform, promotion of tax compliance, and numerous other climate and energy initiatives. Much of the spending in the IRA is focused on improving energy infrastructure and decreasing the nation's reliance on fossil fuels by using incentives and tax credits as well as direct infrastructure investments. Most environmental and EV initiatives are contained within a section of the bill titled the Build Back Better Act.

The IRA creates incentives to support domestic manufacturing and encourage the purchase of EVs and the infrastructure investments necessary to support a large-scale transition to EVs. These incentives target nonprofits, governmental entities, businesses, and individuals. Examples of the incentives to encourage individuals to adopt EVs are tax credits for the purchase of new or used electric cars and the installation of EV charging stations. Many of the business incentives are designed to support the domestic manufacturing of electric cars and their component parts, build and update energy infrastructure, and offset the purchase of commercial EVs and the installation of necessary infrastructure. Incentives directed specifically at governments and

nonprofits are designed to subsidize the purchase of EVs, update vehicle fleets and building codes, and install the necessary infrastructure.

Infrastructure Investment And Jobs Act

Signed into law on August 8, 2021, the Infrastructure Investment and Jobs Act (IIJA) contends with a wide array of topics such as transportation, broadband, and infrastructure for drinking water and wastewater. The IIJA includes the Surface Transportation Investment Act and the Energy Infrastructure Act; these Acts comprise most of the EV funding in the IIJA. Much of the spending is focused on modernizing roads, bridges, transit, rails, ports, and airports.

The IIJA provides funds to increase investment in EV supply equipment; alternative fuel infrastructure; EV battery manufacturing; electric grid upgrades; and light-, medium-, and heavy-duty zero-emission vehicles. The Act creates grant programs, funds research and development programs, updates technology standards, offers subsidized government loan programs, funds fleet replacement and upgrades, and encompasses other measures. The grants and incentives in the IIJA are designed for nonprofits and governmental entities, public transportation providers, and private organizations.

The Act increases federal spending on US roads and bridges and other critical infrastructure by extending the funding of existing programs as well as creating new ones. Federal spending on new government programs and initiatives accounts for \$550 billion of the \$1.2 trillion for infrastructure and transportation. In total, the IIJA authorizes \$7.5 trillion of federal spending.

Consolidated Appropriations Act

Signed into law on Dec. 27, 2020, the Consolidated Appropriations Act contains an EV initiative, referred to as the Energy Act of 2020, that provides grants and loan guarantees for the domestic production of low- or zero-emission vehicles.

Federal Incentive Programs For Electric Vehicles

Table 3.1 summarizes the grants and incentives involving EVs that are in the most recent federal Acts.

Table 3.1
Electric Vehicle Incentives Authorized In Recent Federal Acts

Act	Program	Description
Inflation Reduction Act of 2022: The portion containing environmental initiatives and EV adoption is often called the Build Back Better Act	Commercial Electric Vehicle (EV) and Fuel Cell Electric Vehicle (FCEV) Tax Credit	Tax credit for businesses, equal to 15% of a plug-in hybrid's purchase price or 30% of the price of a new EV or FCEV purchased for commercial use—up to \$7,500 for vehicles under 14,000 pounds and \$50,000 for vehicles above 14,000 pounds.
	Pre-Owned Electric Vehicle and Fuel Cell Electric Vehicle Tax Credit	Purchases of used EVs may qualify for up to a \$4,000 credit. Claimants must earn less than \$75,000 (\$150,000 for joint filers). The price must be less than \$25,000.
	Heavy-Duty Zero-Emission Vehicle and Infrastructure Grants	Grant program for governmental entities for purchase of heavy-duty zero-emission vehicles and installation and maintenance of necessary infrastructure.
	Advanced Technology Vehicles Manufacturing Loan Program	Manufacturers may be eligible for direct loans for up to 30% of the cost of reequipping, modernizing, or expanding US facilities to manufacture “advanced technology” vehicles or component parts.
	Electric Vehicle and Fuel Cell Electric Vehicle Manufacturing Tax Credit	Provides a 30% tax credit for project investments to reequip, expand, or establish manufacturing facilities for production or recycling of EVs, fuel cell batteries, charging stations, and hydrogen fueling stations.
	Electric Vehicle and Fuel Cell Electric Vehicle Tax Credit	Tax credit of up to \$7,500 for the purchase of new EVs fulfilling requirements for domestic sourcing of minerals and/or domestic manufacturing of battery components.
Infrastructure Investment and Jobs Act: Often called the Bipartisan Infrastructure Law	Clean School Bus Program	Provides \$5 billion from 2022 to 2026 for nonprofits and governmental entities to replace school buses with zero-emission and low-emission models and install necessary infrastructure.
	Community Alternative Fuel Infrastructure Grants	Funding for up to 80% of the cost of installing accessible public EV charging infrastructure (including administrative costs). Priority is given to disadvantaged, rural, high-density communities, or areas with limited private parking.
	Congestion Mitigation and Air Quality Improvement Program (extension)	Funding to reduce congestion and improve air quality in areas not meeting National Ambient Air Quality Standards. May be used to fund implementation of congestion management strategies, retrofitting processes, improvement of mass transit programs, purchase of alternative fuel vehicles and medium- or heavy-duty zero-emission vehicles, and corresponding infrastructure.
	State Energy Program Funding	States can use grants, distributed via the state's energy office, to update vehicle fleet and transportation infrastructure, improve energy security, implement state-led energy initiatives, and increase energy affordability.
	Public Transportation Research, Demonstration, and Deployment Funding	Provides financial assistance to local, state, and federal nonprofits, governmental entities, and providers of public transportation to research, develop, deploy, evaluate, and perform testing on low- or no-emission vehicles or their components.

Act	Program	Description
	Public School Energy Program	Competitive local educational agency grant program to fund energy improvements, including installation of alternative fuel infrastructure on school grounds and purchase or lease of alternative fuel vehicles.
	Low and Zero Emission Public Transportation Funding	Competitive financial grants for local and state government entities to lease or purchase low-emission or zero-emission public transportation vehicles.
	Grants for Buses and Bus Facilities Competitive Program	Allocated through formula funding and competitive grants, funds will be used to purchase, repair, or replace buses and related infrastructure.
	National Electric Vehicle Infrastructure Grant and Formula Program	Provides funding to states according to a distributive formula, supporting creation of EV charging infrastructure. Required federal match of 20% can be met with state or private funds. All states have submitted plans, been approved, and received funds as of September 27, 2022. Each plan is available online. Grants provide funds apart from formula funds and are designed to target areas that need more assistance.
	Zero Emission Vehicle Infrastructure and Advanced Vehicle Grants	Helps governmental entities install zero-emission vehicle infrastructure and modernize transportation systems.
Consolidated Appropriations Act: The portion containing EV initiatives is the Energy Act of 2020	Electric Vehicle and Fuel Cell Electric Vehicle Manufacturing Loans	Grants or loan guarantees designed to support domestic production of hybrid vehicles, plug-in hybrid EVs, all-electric vehicles, and hydrogen fuel cell EVs.

Source: Compiled by LRC staff from Alternative Fuels Data Center database, US Department of Energy.

The incentives outlined in Table 3.1 are targeted at all economic groups: individuals, nonprofits, governmental entities, and businesses. Guidance for these programs is created primarily by the US Department of Energy, the US Department of Transportation, or both departments when released by the Joint Office of Energy and Transportation.

Electric Vehicle Incentive Funds For States

The majority of funding designated for governmental entities to support EV adoption is found in the Infrastructure Investment and Jobs Act. The IIJA extended select programs that encourage adoption of EVs, such as the Congestion Mitigation and Air Quality Improvement Program; the State Energy Program; and the Public Transportation, Research, Demonstration, and Development Program.

Some of the most notable newly established federal EV programs are the National Electric Vehicle Infrastructure (NEVI) Program and the Discretionary Grant Program for Charging and Fueling Infrastructure. The NEVI Program provides \$5 billion in funding to states via both a formula funding portion and a discretionary grant portion. The Discretionary Grant Program provides \$2.5 billion in competitive grants for EV infrastructure buildout.

The goal of the NEVI Program is to create a nationwide network of 500,000 EV chargers along major roadways throughout the US. The Kentucky NEVI formula plan is published on the Joint Office of Energy and Transportation's website alongside the approved plans of all other states.

The most recent legislation, the Inflation Reduction Act, has a few initiatives specifically designated for use by governmental entities. A tax credit monetization initiative would allow governmental entities to benefit from a number of incentive programs within the IRA. The IRA makes select green tax credits refundable for tax-exempt entities, effectively making the green tax credits function similarly to a rebate.

Conclusion

The federal government has passed recent legislation that significantly increases both the amount of federal funding available and number of incentives intended to support the domestic manufacture of electric vehicles, the purchase of electric vehicles and the infrastructure investments necessary for large-scale adoption of electric vehicles.

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