

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 917

FISCAL
NOTE

By Senators Morris, Helton, and Rose

[Introduced February 11, 2026; referred
to the Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new article,
 2 designated §11-15C-1, §11-15C-2, §11-15C-3, §11-15C-4, §11-15C-5, §11-15C-6, §11-
 3 15C-7, §11-15C-8, and §11-15C-9, relating to imposing a privilege tax on the retail sale of
 4 electric vehicle charging services at public charging stations; defining terms; establishing a
 5 15 percent tax measured by gross receipts; requiring collection and remittance; providing
 6 administration and enforcement; dedicating revenues to the State Road Fund; providing
 7 rule-making authority; and providing an effective date.

Be it enacted by the Legislature of West Virginia:

Article 15C. ELECTRIC VEHICLE CHARGING PRIVILEGE TAX.

§11-15C-1. Legislative findings and purpose.

1 The Legislature finds that revenues generated from taxes on motor fuels are a primary
 2 source of funding for the construction, maintenance, and repair of public highways in this state,
 3 and that electric vehicles utilize public roadways but do not contribute to the motor fuel excise tax
 4 at the point of vehicle fueling. The Legislature further finds that the retail sale of electric vehicle
 5 charging services constitutes a commercial activity reasonably subject to taxation and that
 6 dedicating the proceeds of that tax to the State Road Fund is consistent with the user-pays
 7 principle applied to highway funding.

§11-15C-2. Definitions.

1 For purposes of this article:
 2 "Electric vehicle" means a motor vehicle that is propelled exclusively by electricity stored in
 3 a rechargeable battery and charged from an external source of electricity.
 4 "Electric vehicle charging service" means the furnishing of electricity, equipment access,
 5 or charging time for the purpose of charging an electric vehicle at a location open to the public for
 6 which consideration is charged, whether by time, electricity dispensed, subscription, membership,
 7 session fee, or other consideration.

8 "Public electric vehicle charging station" means a location in this state where electric
9 vehicle charging services are offered to the public for a fee.

10 "Charging station operator" means any person or entity engaged in the business of
11 providing electric vehicle charging services at a public electric vehicle charging station.

12 "Gross receipts" means the total amount received from the sale of electric vehicle charging
13 services without deduction for the cost of electricity, hardware, rent, fees, commissions, or other
14 expenses.

15 "Tax Commissioner" means the State Tax Commissioner.

§11-15C-3. Electric vehicle charging privilege tax imposed; rate.

1 (a) There is hereby imposed a privilege tax on the business of selling electric vehicle
2 charging services at public electric vehicle charging stations in this state.

3 (b) The tax shall be measured by the gross receipts derived from the sale of electric
4 vehicle charging services.

5 (c) The tax shall be levied at a rate of 15 percent of the gross receipts.

6 (d) The tax imposed by this section is separate and distinct from the consumers sales and
7 service tax imposed by §11-15 -1 et seq. of this code and the use tax imposed by §11-15A-1 et
8 seq. of this code.

§11-15C-4. Collection and liability.

1 (a) The charging station operator shall collect the tax imposed by this article from the
2 consumer at the time of sale and shall be liable for remittance of the tax to the Tax Commissioner.

3 (b) The tax imposed by this article shall be stated as a separate line item on any invoice,
4 receipt, or electronic record provided to the consumer.

§11-15C-5. Scope; exclusions.

1 (a) The tax imposed by this article applies only to electric vehicle charging services
2 provided at public electric vehicle charging stations.

3 (b) The tax imposed by this article does not apply to:

4 Electricity used to charge electric vehicles at private residences or at locations not open to
5 the public;

6 Electric vehicle charging services provided without charge; or

7 Electricity furnished for purposes other than charging an electric vehicle.

8 (c) Nothing in this article may be construed to authorize the taxation of electricity used to
9 charge electric vehicles at private residences.

§11-15C-6. Returns; payment; administration.

1 (a) Charging station operators shall file returns and remit the tax imposed by this article on
2 a monthly basis in the manner prescribed by the Tax Commissioner.

3 (b) The Tax Commissioner shall administer, collect, and enforce the tax imposed by this
4 article and may prescribe forms, procedures, and reporting requirements necessary to carry out its
5 provisions, including provisions addressing bundled pricing, subscriptions, memberships, session
6 fees, time-based charges, and other pricing models.

§11-15C-7. Enforcement; conformity.

1 Unless otherwise provided in this article, the Tax Commissioner may utilize the same
2 audit, assessment, interest, penalty, collection, and administrative procedures applicable to taxes
3 administered under this chapter.

§11-15C-8. Disposition of revenue.

1 Notwithstanding any other provision of law, all revenues collected pursuant to this article
2 shall be deposited into the State Road Fund and shall be used exclusively for the construction,
3 maintenance, and repair of public highways and bridges, consistent with Article 3, Chapter 17 of
4 this code.

§11-15C-9. Rule-making authority; effective date

1 (a) The Tax Commissioner may propose legislative rules in accordance with §29A-3-1 et
2 seq. of this code to implement and administer the provisions of this article.

- 3 (b) In developing such rules, the Tax Commissioner may consult with the Division of
4 Highway as necessary.
- 5 (c) This article shall take effect July 1, 2026, and shall apply to sales occurring on or after
6 that date.

NOTE: The purpose of this bill is to impose a 15 percent privilege tax on the retail sale of electric vehicle charging services at public charging stations.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.