

# REMINDER: WISCONSIN ELECTRIC VEHICLE CHARGING STATION EXCISE TAX AND REGISTRATION REQUIREMENTS BEGIN JANUARY 1, 2025

Beginning January 1, 2025, Wisconsin will implement a new excise tax on electric vehicle (EV) charging stations under 2023 Wisconsin Act 121. If your business owns, operates, manages, or leases EV charging stations, here's what you should know:

**Who Must Register:** Any business delivering electricity through EV charging stations must register with the Wisconsin Department of Revenue using the Online Business Tax Registration system. This requirement applies regardless of whether:

- The charging station is open to the public or for private use.
- A fee is charged for the electricity.

Residential EV charging stations are exempt, except for those located at hotels.

## **Excise Tax Details:**

- A 3-cent per kilowatt-hour tax applies to electricity delivered by:
  - Level 3 chargers.
  - Level 1 or Level 2 chargers installed on or after March 22, 2024.
- Exemptions:
  - Chargers installed before March 22, 2024.
  - Residential chargers (except those at hotels).

**Filing and Payment Requirements:** Registered businesses must file returns biannually, with reporting periods ending June 30 and December 31. Returns and payments are due by July 31 and January 31, respectively. Late filings or payments may result in penalties, interest, or other legal consequences.

**Penalties for Non-Compliance:** Failure to register, file returns, or pay the tax can result in severe penalties, including fines, interest, and possible legal action. Compliance is critical to avoid disruptions to your operations.

For more details, refer to Wisconsin Department of Revenue Publication 305, or contact us,

the O'Neil Cannon Tax Team, for guidance tailored to your business.