AN ACT  

Amending Title 75 (Vehicles) of the Pennsylvania Consolidated Statutes, in liquid fuels and fuels tax, further providing for definitions and providing for electric vehicle road USE fee; and making editorial changes.  

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:  

Section 1. Chapter 90 of Title 75 of the Pennsylvania Consolidated Statutes is amended by adding a subchapter heading to read:  

SUBCHAPTER A  
PRELIMINARY PROVISIONS  

Section 2. The definition of "alternative fuels" in section 9002 of Title 75 is amended and the section is amended by adding definitions to read:  

SECTION 2. SECTION 9002 OF TITLE 75 IS AMENDED BY ADDING DEFINITIONS TO READ:  

§ 9002. Definitions.  

The following words and phrases when used in this chapter
shall have the meanings given to them in this section unless the context clearly indicates otherwise:

"Alternative fuels." Natural gas, compressed natural gas (CNG), liquified natural gas (LNG), liquid propane gas and liquified petroleum gas (LPG), alcohols, gasoline alcohol mixtures containing at least 85% alcohol by volume, hydrogen, electricity and any other fuel used to propel motor vehicles on the public highways which is not taxable as fuels or liquid fuels under this chapter. The term does not include electricity.

* * *

"Electric vehicle." A motor vehicle that is powered partly or solely by a battery that can be recharged wirelessly or plugged into an external source of electricity, which motor vehicle meets the applicable Federal and State safety standards for on-road vehicles. THE TERM INCLUDES ELECTRIC VEHICLES AND HYBRID ELECTRIC VEHICLES. THE TERM DOES NOT INCLUDE QUALIFIED MOTOR VEHICLES AS DEFINED UNDER SECTION 2101.1 (RELATING TO DEFINITIONS).

"Electric vehicle road USE fee." The annual fee imposed under Subchapter C (relating to electric vehicle road USE fee) in place of a liquid fuels tax or TAX ON alternative fuels tax assessed upon electricity used in highway ELECTRIC vehicles.

"Exempt entity." A person exempt under section 9035—(relating to exempt entities) 9004(E) (RELATING TO IMPOSITION OF TAX, EXEMPTIONS AND DEDUCTIONS) from reporting and paying the liquid fuels tax or alternative fuels tax A TAX ON LIQUID FUELS, FUELS OR ALTERNATIVE FUELS imposed by this chapter.

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Section 3. Chapter 90 of Title 75 is amended by adding
subchapters to read:

SUBCHAPTER B

(Reserved)

SUBCHAPTER C

ELECTRIC VEHICLE ROAD USE FEE

Sec.

§ 9031. Short title of subchapter.

This subchapter shall be known and may be cited as the Electric Vehicle Road USE Fee Act.

§ 9032. Road USE fee imposed on electric vehicles.

(a) Fee required for registration.--Concurrent with submitting an annual or biennial vehicle registration application and fee to the department DEPARTMENT OF TRANSPORTATION under section 1301 (relating to registration and certificate of title required), an owner of an electric vehicle shall submit the electric vehicle road USE fee. The following shall apply:

(1) Registration may not be considered complete without payment in full of the electric vehicle road USE fee.

(2) The electric vehicle road USE fee shall be paid by each new owner registering an electric vehicle UPON INITIAL REGISTRATION AND UPON RENEWAL FOR EACH ELECTRIC VEHICLE REGISTERED in this Commonwealth.
(b) Computation of electric vehicle road fee.--

(1) The electric vehicle road fee for noncommercial electric vehicles shall be $150 per year.

(2) The electric vehicle road fee for commercial electric vehicles shall be $250 per year.

(B) COMPUTATION OF ELECTRIC VEHICLE ROAD USE FEE.--

(1) THE ELECTRIC VEHICLE ROAD USE FEE FOR ANY ELECTRIC MOTORCYCLE AND NEIGHBORHOOD ELECTRIC VEHICLE SHALL BE $50 PER YEAR.

(2) THE ELECTRIC VEHICLE ROAD USE FEE FOR ANY ELECTRIC VEHICLE THAT REQUIRES A CLASS C LICENSE TO OPERATE SHALL BE $150 PER YEAR.

(3) THE ELECTRIC VEHICLE ROAD USE FEE FOR ANY ELECTRIC VEHICLE THAT REQUIRES A CLASS A OR CLASS B LICENSE TO OPERATE SHALL BE $250 PER YEAR.

§ 9033. Electricity used in electric vehicles.

Electricity used in an electric vehicle that propels a vehicle on public highways is not considered a liquid fuel, FUEL or alternative fuel as defined under this chapter.

§ 9034. Fees for highway maintenance and construction.

Fees collected under this subchapter shall be deposited in the Motor License Fund in accordance with the allocations under section 9511 (relating to allocation of proceeds). For purposes of aligning the electric vehicle road USE fee with the allocations of proceeds, the electric vehicle road USE fee must be allocated in accordance with the oil company franchise tax for highway maintenance and construction under section 9502 (relating to imposition of tax).

§ 9035. Exempt entities.

(a) Exemption.--An electric vehicle registered to an exempt
entity under section 9004(e) (relating to imposition of tax, exemptions and deductions) is exempt from paying the electric vehicle road USE fee.

(b) Requirements.--The following apply:

(1) If an electric vehicle registered to an exempt entity is used for a nonexempt purpose during the registration year, the exempt entity shall pay an administrative penalty of $500 to the department. The vehicle owner is not eligible for a refund of a registration fee that may have been paid for the vehicle. AN EXEMPT ENTITY THAT IMPROPERLY USES A VEHICLE FOR NONEXEMPT PURPOSES IS NOT ELIGIBLE TO CLAIM A REFUND FOR THE VEHICLE UNDER THE PROVISIONS OF SECTION 9036 (RELATING TO REFUNDS).

(2) An exempt entity applying for a refund under section 9007 (relating to determination and redetermination of tax, penalties and interest due) 9036 shall maintain records of vehicle usage, certifying that an individual trip made by the vehicle was for a qualified exempt use. Individual trip logs, odometer readings and driver signatures shall be among the records required to substantiate exempt use.

(3) The department may inspect the substantiating records for an exempt entity at any time.

(4) The exempt entity shall cooperate with an agent of the department in an inspection.

(5) An exempt entity that refuses to permit the department or an agent appointed by the department in writing to examine the books, records, papers or other equipment associated with the operation of an electric vehicle commits a summary offense and shall pay a fine of $500 for each electric vehicle owned or operated by the exempt entity.
§ 9036. Refunds.

A person may be entitled to a refund of the electric vehicle road use fee paid for a vehicle that would otherwise have been exempt under sections 9006 (relating to distributor's report and payment of tax) and 9004 (relating to imposition of tax, exemptions and deductions). A person entitled to a refund of the electric vehicle road use fee shall apply for an annual refund in a manner similar to the refund process used for liquid fuels and alternative fuels under section 9017 (relating to refunds).

§ 9037. Regulations.

The department, in coordination with the Department of Transportation, may promulgate regulations to implement the addition of this subchapter.

Section 4. This act shall take effect in 60 180 days.