

1.1 moves to amend H.F. No. 3430 as follows:

1.2 Delete everything after the enacting clause and insert:

1.3 "Section 1. Minnesota Statutes 2025 Supplement, section 168.013, subdivision 1m, is
1.4 amended to read:

1.5 Subd. 1m. **Electric vehicle.** (a) A surcharge ~~as provided in paragraph (b) or (c) of \$350~~
1.6 is imposed for an all-electric vehicle, as defined in section 169.011, subdivision 1a. The
1.7 surcharge is in addition to the tax under subdivision 1a.

1.8 ~~(b) The surcharge is calculated as the greater of the minimum amount specified in
1.9 paragraph (c) or:~~

1.10 ~~(1) 0.5 percent of the manufacturer's suggested retail price, as determined under
1.11 subdivision 1a, paragraph (c); multiplied by~~

1.12 ~~(2) the percentage specified under subdivision 1a, paragraph (c), clauses (1) to (10), for
1.13 the vehicle's year of life, or ten percent for a vehicle in its 11th and each succeeding year
1.14 of life.~~

1.15 ~~(c) The minimum amount is:~~

1.16 ~~(1) \$150 for a registration period beginning on or after January 1, 2026, and on or before
1.17 June 30, 2027; or~~

1.18 ~~(2) \$100 for a registration period beginning on or after July 1, 2027.~~

1.19 (b) The surcharge under this subdivision does not apply to a vehicle owner who:

1.20 (1) owns or regularly uses a residential charger, as defined in section 296A.01, subdivision
1.21 45a:

1.22 (i) that is operable at the location where the vehicle is normally domiciled; and

2.1 (ii) in which electricity as vehicle fuel is taxed under section 296A.075, subdivision 2b;
 2.2 and

2.3 (2) attests to nearly exclusive charging of the vehicle through a residential charger, public
 2.4 charging station as defined in section 296A.01, subdivision 43a, retail charging station as
 2.5 defined in section 296A.01, subdivision 45b, or a combination.

2.6 ~~(d)~~ (c) Notwithstanding subdivision 8, revenue collected under this subdivision must be
 2.7 deposited in the highway user tax distribution fund.

2.8 **EFFECTIVE DATE.** This section is effective the day following final enactment, and
 2.9 applies to taxes payable for a registration period starting on or after January 1, 2027.

2.10 Sec. 2. Minnesota Statutes 2025 Supplement, section 168.013, subdivision 1n, is amended
 2.11 to read:

2.12 Subd. 1n. **Plug-in hybrid electric vehicle.** (a) A surcharge ~~as provided in paragraph (b)~~
 2.13 ~~or (c)~~ of \$200 is imposed for a plug-in hybrid electric vehicle, as defined in section 169.011,
 2.14 subdivision 54a. The surcharge is in addition to the tax under subdivision 1a.

2.15 (b) ~~The surcharge is calculated as the greater of the minimum amount specified under~~
 2.16 ~~paragraph (c) or:~~

2.17 ~~(1) 0.25 percent of the manufacturer's suggested retail price, as determined under~~
 2.18 ~~subdivision 1a, paragraph (c); multiplied by~~

2.19 ~~(2) the percentage specified under subdivision 1a, paragraph (c), clauses (1) to (10), for~~
 2.20 ~~the vehicle's year of life, or ten percent for a vehicle in its 11th and each succeeding year~~
 2.21 ~~of life.~~

2.22 (c) ~~The minimum amount is:~~

2.23 ~~(1) \$75 for a registration period beginning on or after January 1, 2026, and on or before~~
 2.24 ~~June 30, 2027; or~~

2.25 ~~(2) \$50 for a registration period beginning on or after July 1, 2027.~~

2.26 ~~(d)~~ Notwithstanding subdivision 8, revenue collected under this subdivision must be
 2.27 deposited in the highway user tax distribution fund.

2.28 **EFFECTIVE DATE.** This section is effective the day following final enactment, and
 2.29 applies to taxes payable for a registration period starting on or after January 1, 2027.

3.1 Sec. 3. **[290.0689] CREDIT FOR RESIDENTIAL ELECTRIC METERING.**

3.2 **Subdivision 1. Definitions.** For the purposes of this section, "eligible metering costs"
3.3 means the amount an electric utility, as defined in section 216B.38, subdivision 5, charges
3.4 a residential property owner to install or provide an electric meter solely used to measure
3.5 the electricity used by a residential charger, as defined in section 296A.01, subdivision 45a.

3.6 **Subd. 2. Credit allowed.** An individual taxpayer is allowed a credit against the tax
3.7 imposed under this chapter equal to the taxpayer's eligible metering costs paid in the taxable
3.8 year.

3.9 **Subd. 3. Credit refundable; appropriation.** If the amount of credit which the claimant
3.10 is eligible to receive under this section exceeds the claimant's tax liability under this chapter,
3.11 the commissioner shall refund the excess to the claimant. An amount sufficient to pay the
3.12 refunds required by this section is appropriated to the commissioner from the general fund.

3.13 **EFFECTIVE DATE.** This section is effective for taxable years beginning after December
3.14 31, 2026.

3.15 Sec. 4. Minnesota Statutes 2024, section 296A.01, is amended by adding a subdivision to
3.16 read:

3.17 **Subd. 10a. Charging station operator.** "Charging station operator" means a public
3.18 charging station operator or a retail charging station operator.

3.19 Sec. 5. Minnesota Statutes 2025 Supplement, section 296A.01, subdivision 19c, is amended
3.20 to read:

3.21 **Subd. 19c. Electricity as vehicle fuel.** "Electricity as vehicle fuel" ~~or "electricity sold~~
3.22 ~~as vehicle fuel"~~ means electrical energy that is transferred to or stored onboard an electric
3.23 vehicle ~~in exchange for payment~~ and is used primarily to propel the electric vehicle.

3.24 Sec. 6. Minnesota Statutes 2025 Supplement, section 296A.01, subdivision 43a, is amended
3.25 to read:

3.26 **Subd. 43a. Public charging station.** (a) "Public charging station" means a facility
3.27 available to the public at which a person ~~conducts for-profit business~~ engages in using
3.28 electric vehicle supply equipment ~~for the delivery of~~ to deliver electricity ~~sold~~ as vehicle
3.29 fuel to an electric vehicle and ~~charges the customer for~~ is not charged on the basis of the
3.30 electricity delivered.

4.1 (b) "Public charging station" includes a facility under paragraph (a) that is only available
4.2 based on employment or affiliation or membership with an organization.

4.3 Sec. 7. Minnesota Statutes 2024, section 296A.01, is amended by adding a subdivision to
4.4 read:

4.5 Subd. 45a. **Residential charger.** "Residential charger" means a device installed at a
4.6 private residence with which a person engages in using electric vehicle supply equipment
4.7 to deliver electricity as vehicle fuel to an electric vehicle.

4.8 Sec. 8. Minnesota Statutes 2024, section 296A.01, is amended by adding a subdivision to
4.9 read:

4.10 Subd. 45b. **Retail charging station.** "Retail charging station" means a facility at which
4.11 a person conducts for-profit business or nonprofit activity using electric vehicle supply
4.12 equipment to deliver electricity as vehicle fuel to an electric vehicle and charges the customer
4.13 for the electricity delivered.

4.14 Sec. 9. Minnesota Statutes 2024, section 296A.01, is amended by adding a subdivision to
4.15 read:

4.16 Subd. 45c. **Retail charging station operator.** "Retail charging station operator" means
4.17 any person who owns or operates a retail charging station in this state.

4.18 Sec. 10. Minnesota Statutes 2025 Supplement, section 296A.02, subdivision 3, is amended
4.19 to read:

4.20 Subd. 3. **Rules; administration and enforcement.** The commissioner may adopt rules
4.21 relating to the administration and enforcement of laws regulating the sale, distribution, and
4.22 use of petroleum products, electricity ~~sold~~ as vehicle fuel, and special fuel. The rules ~~shall~~
4.23 must be reasonable and consistent with the law.

4.24 Sec. 11. Minnesota Statutes 2025 Supplement, section 296A.051, is amended to read:

4.25 **296A.051 PUBLIC CHARGING STATION OPERATOR'S LICENSE;**
4.26 **REQUIREMENTS.**

4.27 Subdivision 1. **General.** On or after July 1, 2027, a person may not act as a public
4.28 charging station operator without having been licensed by the commissioner as a public
4.29 charging station operator. On or after July 1, 2027, a person may not act as a retail charging

5.1 station operator without having been licensed by the commissioner as a retail charging
5.2 station operator.

5.3 Subd. 2. **Qualifications.** (a) Upon proper application to the commissioner, the
5.4 commissioner must issue:

5.5 (1) a public charging station operator's license to any person who applies and qualifies
5.6 as a public charging station operator; and

5.7 (2) a retail charging station operator's license to any person who applies and qualifies
5.8 as a retail charging station operator.

5.9 (b) The commissioner must not issue or renew a license to a person otherwise eligible
5.10 under this subdivision if the person:

5.11 (1) has unpaid tax due under this chapter;

5.12 (2) has unfiled tax returns or reports due under this chapter;

5.13 (3) has had a license issued pursuant to this chapter revoked within the last five years;

5.14 or

5.15 (4) has had an equivalent license issued by another state or Canadian province revoked
5.16 within the last five years for failure to pay a tax or file a tax return or report.

5.17 Subd. 3. **Licensing period; expiration.** Each licensing period is for one year, ending
5.18 on June 30.

5.19 Subd. 4. **Surrender of license.** When a licensee voluntarily or involuntarily sells, disposes
5.20 of, or discontinues business during the licensing period, the licensee must immediately
5.21 notify the commissioner in writing and, within ten days, surrender the license in a manner
5.22 prescribed by the commissioner.

5.23 Sec. 12. Minnesota Statutes 2025 Supplement, section 296A.06, subdivision 2, is amended
5.24 to read:

5.25 Subd. 2. **Suspension of license.** (a) Notwithstanding subdivision 1, the license of a
5.26 distributor, special fuel dealer, ~~public~~ public charging station operator, or bulk purchaser that has
5.27 not filed a tax return or report or paid a delinquent tax or fee within five days after notice
5.28 and demand by the commissioner is suspended. The suspension remains in effect until the
5.29 demanded tax return or report has been filed and the tax and fees shown on that return or
5.30 report have been paid. If the commissioner determines that the failure to file or failure to
5.31 pay is due to reasonable cause, then a license must not be suspended, or if suspended, must
5.32 be reinstated.

6.1 (b) A licensee whose license is suspended under this subdivision may request a contested
6.2 case hearing under chapter 14. Any such hearing must be held within 20 days of the issuance
6.3 of the notice and demand issued under paragraph (a), unless the parties agree to a later
6.4 hearing date. The administrative law judge's report must be issued within 20 days after the
6.5 close of the hearing record, unless the parties agree to a later report issuance date. The
6.6 commissioner must issue a final decision within 30 days after receipt of the report of the
6.7 administrative law judge and subsequent exceptions and argument under section 14.61. The
6.8 suspension imposed under paragraph (a) remains in effect during any contested case hearing
6.9 process requested pursuant to this paragraph.

6.10 Sec. 13. Minnesota Statutes 2025 Supplement, section 296A.075, is amended to read:

6.11 **296A.075 ELECTRICITY AS VEHICLE FUEL TAX.**

6.12 Subdivision 1. **Definitions.** (a) For purposes of this section, the following terms have
6.13 the meanings given.

6.14 (b) "Electric utility" has the meaning given in section 216B.38, subdivision 5.

6.15 (c) "Legacy charger" means a ~~public~~ retail charging station in operation before October
6.16 1, 2023, that does not utilize electric vehicle supply equipment capable of measuring
6.17 electricity ~~delivered~~ as vehicle fuel delivered to an electric vehicle.

6.18 (d) "Residence" means the place where a person resides, permanently or temporarily.

6.19 Subd. 2. **Tax imposed ~~on electricity sold as vehicle fuel~~; public charging station.** (a)
6.20 On and after July 1, 2027, a tax is imposed on all public charging station operators for
6.21 electricity ~~sold~~ as vehicle fuel delivered at a public charging station ~~at a~~. The rate of five at
6.22 each public charging station is: (1) six cents per kilowatt hour of electricity delivered; or
6.23 (2) \$1,000 per 12-month period.

6.24 (b) A public charging station operator may select the applicable rate under paragraph
6.25 (a), clause (1) or (2), for each public charging station and may modify the selection annually.
6.26 Rate selection must be submitted to the commissioner in the manner prescribed by the
6.27 commissioner.

6.28 Subd. 2a. **Tax imposed; retail charging station.** On and after July 1, 2027, a tax is
6.29 imposed on all retail charging station operators for electricity as vehicle fuel sold at a retail
6.30 charging station. The rate is six cents per kilowatt hour of electricity delivered.

6.31 Subd. 2b. **Tax imposed; residential charger.** On and after July 1, 2027, a tax is imposed
6.32 on electricity as vehicle fuel that is solely metered to a residential charger located where

7.1 the vehicle is normally domiciled. The rate is six cents per kilowatt hour of electricity
 7.2 delivered. The tax must be remitted by the electric utility that supplies the electricity and
 7.3 may be collected from the customer in the same manner as the tax imposed under chapter
 7.4 297A. In lieu of this tax, the vehicle owner may attest to the utility company that the
 7.5 surcharge imposed under section 168.013, subdivision 1m, has been paid.

7.6 Subd. 2c. **Tax reporting and remittance.** (b) On or before the 23rd of each month, a
 7.7 person who is required to pay ~~the~~ a tax imposed under this section on a per kilowatt hour
 7.8 basis must file with the commissioner a report, in the form and manner prescribed by the
 7.9 commissioner, showing the number of kilowatt hours of electricity ~~sold~~ as vehicle fuel
 7.10 delivered during the preceding calendar month, and other information the commissioner
 7.11 may require. The return must be accompanied by a remittance for the full unpaid tax liability
 7.12 shown by the return. All remittances must be made by electronic means.

7.13 Subd. 3. **Requirement.** Any ~~public~~ retail charging station that first begins delivering
 7.14 electricity ~~sold~~ as vehicle fuel on or after July 1, 2027, must be capable of imposing the
 7.15 cost of electricity sold ~~as vehicle fuel~~ on a per-kilowatt-hour basis.

7.16 Subd. 4. **Deposit of revenues.** The commissioner must deposit the proceeds from the
 7.17 ~~tax~~ taxes imposed in this section in the highway user tax distribution fund.

7.18 Subd. 5. **Exemptions.** (a) A legacy charger is exempt from the tax imposed under this
 7.19 section for electricity ~~sold~~ as vehicle fuel sold through December 31, 2031. On and after
 7.20 January 1, 2032, a legacy charger must be capable of imposing the cost of electricity sold
 7.21 ~~as vehicle fuel~~ on a per-kilowatt-hour basis.

7.22 (b) The ~~tax~~ taxes imposed under this section ~~is~~ are not applicable to:

7.23 (1) electric vehicles charged at a private residence ~~that uses~~ by electric power that is:

7.24 (i) paid for by the owner or occupant of the residence ~~and that is;~~

7.25 (ii) supplied to the residence by an electric utility; and

7.26 (iii) not solely metered to a residential charger; or

7.27 (2) ~~public~~ charging stations with a charging output capacity of less than ~~50~~ three kilowatts;

7.28 ~~or~~

7.29 (3) ~~public charging stations that do not require payment for the delivery of electricity~~

7.30 ~~as vehicle fuel.~~

8.1 Sec. 14. Minnesota Statutes 2025 Supplement, section 296A.19, is amended to read:

8.2 **296A.19 REQUIRED RECORDS.**

8.3 Subdivision 1. **Retention.** (a) All distributors, dealers, special fuel dealers, bulk
8.4 purchasers, dealers of aviation gasoline, and all users of special fuel must keep a true and
8.5 accurate record of all purchases, transfers, sales, and use of petroleum products and special
8.6 fuel, including copies of all sales tickets issued, in a form and manner approved by the
8.7 commissioner, and must retain all such records for 3-1/2 years.

8.8 (b) All ~~public~~ charging station operators must keep a true and accurate record of all
8.9 electricity ~~sold as vehicle fuel to~~ and sold or delivered from public and retail charging
8.10 stations, in a form and manner approved by the commissioner, and must retain all such
8.11 records for 3-1/2 years.

8.12 Subd. 2. **Accessibility.** (a) The books and records of all carriers of petroleum products,
8.13 distributors, dealers, and persons selling or using special fuel must be made accessible to
8.14 the commissioner or an authorized representative.

8.15 (b) The books and records of all ~~public~~ charging station operators, and the books and
8.16 records of the entity that supplied electricity ~~sold as vehicle fuel~~ used by the ~~public~~ charging
8.17 station operator, must be made accessible to the commissioner or an authorized representative.

8.18 Subd. 3. **Examination.** (a) The commissioner must make periodic examinations of all
8.19 records kept by distributors, special fuel dealers, bulk purchasers, or other persons selling
8.20 or using gasoline or special fuel.

8.21 (b) The commissioner must make periodic examinations of all records kept by ~~public~~
8.22 charging station operators that sell or deliver electricity as vehicle fuel through a public or
8.23 retail charging station.

8.24 Sec. 15. Minnesota Statutes 2025 Supplement, section 296A.22, subdivision 3, is amended
8.25 to read:

8.26 Subd. 3. **Operating without license.** If any person operates as a distributor, special fuel
8.27 dealer, bulk purchaser, ~~public~~ charging station operator, or motor carrier without first
8.28 securing the license required under this chapter, any tax or fee imposed by this chapter shall
8.29 become immediately due and payable. A penalty of 25 percent is imposed upon the tax and
8.30 fee due. The tax and fees shall bear interest at the rate specified in section 270C.40. The
8.31 penalty imposed in this subdivision shall bear interest from the date provided in section
8.32 270C.40, subdivision 3, to the date of payment of the penalty.

9.1 Sec. 16. **REPEALER.**

9.2 Minnesota Statutes 2025 Supplement, section 296A.01, subdivision 19b, is repealed."

9.3 Amend the title accordingly