



Electric Vehicle Charging Tax Information

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Important Changes

Persons not subject to the excise tax. Clarification has been added about persons not required to register and pay the excise tax. See Part 3.A.

XML filing available. An additional method of electronic filing the excise tax return (Form EV-100) is available. See Part 5.C..

Flowcharts. [Appendix 1](#) and [Appendix 2](#) were added to help determine if electricity delivered or placed by a Level 1, 2, or 3 charger is subject to the excise tax and/or sales and use tax.

Applicable Laws and Rules

This document provides statements or interpretations of chapter 77 of the Wisconsin statutes enacted as of July 2, 2025.

Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to this date, that is contrary to the information in this document is superseded by this document, according to sec. 73.16(2)(a), Wis. Stats.

1. INTRODUCTION

This publication provides information about Wisconsin's electric vehicle charging tax under subchapter XIII of chapter 77 of the Wisconsin Statutes. It explains registration requirements, exempt sales, reporting taxes, interest and penalties, recordkeeping, and other related topics.

2. DEFINITIONS

In this publication, the following definitions apply:

AC – Alternating-current electricity

DC – Direct-current electricity

Electric provider – An electric utility or retail electrical cooperative as defined under sec. 16.957(1)(f), Wis. Stats.

Electric vehicle charging station – A charging station for electric vehicles containing any of the following:

- Level 3 charger
- Level 1 or Level 2 charger installed on or after March 22, 2024

Level 1 charger – A device with one or more charging ports and connectors for charging electric vehicles that operates on a circuit up to 120 volts and transfers AC to a device in an electric vehicle that converts AC to DC to recharge an electric vehicle battery.

Level 2 charger – A charger that operates on a circuit from 208 volts to 240 volts and transfers AC to a device in an electric vehicle that converts AC to DC to recharge an electric vehicle battery.

Level 3 charger – A charger that enables rapid charging by delivering DC directly to an electric vehicle's battery and analogous successor technologies.

Local governmental unit – means any of the following:

- (1) A city, village, town, or country.
- (2) A school district.
- (3) A special purpose district in Wisconsin.
- (4) An agency or corporation of 1. or 3.
- (5) A combination or subunit of 1., 2., 3, or 4.

Municipal utility – An electric utility that is owned wholly by a municipality and that owns a retail distribution system.

Person – Includes local governmental units, the state of Wisconsin, and state agencies.

Residence – A place where a person resides permanently or temporarily, except for a hotel, as defined in sec. [97.01\(7\)](#), Wis. Stats.

State agency – An association, authority, board, department, commission, independent agency, institution, office, society, or other body in state government created or authorized to be created by the constitution or any law.

3. REGISTRATION

A. Who Must Register

Any person (e.g., natural person, business entity, nonprofit organization, governmental unit, etc.) who delivers, places, or offers to deliver or place, electricity from an electric vehicle charging station owned, operated, managed, or leased by the person, must register with the department.

Note: A person is not required to register an electric vehicle charging station if either of the following apply:

- The electric vehicle charging station is located at a residence.
- All the chargers of the electric vehicle charging station are Level 1 or Level 2 chargers installed prior to March 22, 2024.

More than one person may be liable for registration and payment of the excise tax described in Part 4. below if more than one person owns, operates, manages, or leases the electric vehicle charging station. In such cases, only one person should register with the department and remit the tax. Although more than one person may be liable for the tax, the department will not impose the tax on another person if the tax is paid.

Example: Grocery Store owns electric vehicle chargers purchased from Charger Company. The chargers are installed in the Grocery Store's parking lot for the public to use. Grocery Store pays the electric provider for electricity metered and used on Grocery Store's property, including the electricity delivered through the chargers. Charger Company, through an arrangement with Grocery Store, manages the delivery and placement of the electricity into batteries or other storage devices of electric vehicles, including facilitating payments from the consumers through Charger Company's software. Grocery Store and Charger Company are both liable for registration and excise tax on the electricity. However, only one person should register and pay the tax. If the tax is not paid, the department may hold either party liable for the tax.

Business Tax Registration Fee: A person registering for purposes of the electric vehicle charging tax must pay a business tax registration (BTR) fee of \$20 to the department unless the person already has a business tax registration certificate. The \$20 BTR fee is due upon the first applicable permit or certificate a person applies

for with the department. The person is subject to a \$10 BTR renewal fee every two years. Subsequent registrations for other permits or certificates issued by the department do not require additional BTR fees. All types of entities, including state agencies and local governmental units, are subject to the BTR fee. However, United States governmental agencies are not subject to the BTR fee. See Part 5. in [Publication 201](#), *Wisconsin Sales and Use Tax Information* for additional information on BTR.

B. How to Register

Use the Department of Revenue's [Online Business Tax Registration](#) process to submit the application electronically.

The following information is needed when completing the registration:

- Address location of the applicant's electric vehicle charging station(s)
- Number of Level 1 and Level 2 chargers installed on or after March 22, 2024, at each electric vehicle charging station
- Number of Level 3 chargers at each electric vehicle charging station
- Electric provider of each electric vehicle charging station

Note: It is important that you fill in all the requested information on the online application.

Once a registration is approved, the department will notify the electricity provider(s) servicing the area in which the electric vehicle charging station(s) is located.

4. EXCISE TAX

Effective January 1, 2025, an electric vehicle charging excise tax is imposed at the rate of 3¢ per kilowatt-hour on the electricity delivered or placed by:

- A Level 3 charger of an electric vehicle charging station into the battery or other energy storage device of an electric vehicle.
- A Level 1 or Level 2 charger installed on or after March 22, 2024, of an electric vehicle charging station into the battery or other energy storage device of an electric vehicle.

Caution: The excise tax applies to the total kilowatt-hours of electricity delivered or placed by an electric vehicle charging station regardless of whether the registrant charges the consumer for the electricity.

Exemptions: The excise tax does not apply to any of the following:

- Electricity delivered or placed by an electric vehicle charging station located at a residence.
- Electricity delivered or placed by a Level 1 or Level 2 charger installed prior to March 22, 2024.

See the flowcharts in [Appendix 1](#) and [Appendix 2](#) to help in determining if the electricity delivered or placed by a charger is subject to the excise tax.

5. FILING RETURNS AND PAYING THE EXCISE TAX

A. Due Dates for Filing and Paying

A person who is registered must file a return (Form EV-100) for each reporting period even if no tax is due for that period. The reporting period for the electric vehicle charging tax is biannual with the due dates for filing and paying being:

- **July 31** for the period beginning January 1 and ending on June 30, and
- **January 31** for the period beginning on July 1 and ending on December 31.

Note: When the due date falls on a weekend or legal holiday, the due date is extended to the next business day immediately following the weekend or holiday.

See [Sample Return - EV-100](#) for the information that is required to be reported on an Electric Vehicle Charging Tax Return filed using one of the methods in Part 5.C. below.

A return filed electronically is considered timely if e-filed on or before the due date. If making a payment with a return, the return must be filed prior to 4:00 pm (CST) one business day before the due date for the payment to transfer on the due date.

B. Obtaining an Extension of Time to File

The department may grant you an additional month from the original due date of the return to file the return. The department will notify you if the extension is granted. However, if the tax is not paid by the original due date, the tax will be subject to 1% interest per month during the extension period and 1.5% interest per month thereafter.

Extension requests must be received by the original due date of the return. To request an extension, do one of the following:

- Complete the Request Extension to File in My Tax Account
- Email DORExcise@wisconsin.gov
- Write to Mail Stop 5-107, Wisconsin Department of Revenue, P.O. Box 8900, Madison, WI 53708-8900

Written or email requests must include the account name, address, electric vehicle charging tax account number beginning with 522, return type, and period for which the extension is requested.

C. Filing Returns and Paying the Tax

(1) Electronic Filing and Payment Options

a. My Tax Account

Returns may be filed and paid using [My Tax Account](#). My Tax Account is a free, secure online application that allows you to file and pay your electric vehicle charging tax electronically. It performs the necessary computations of tax based on information that you enter and allows you to make your tax payment via electronic funds transfer or credit card.

To use [My Tax Account](#), you must obtain a logon ID and password from the department. Go to [My Tax Account Common Questions](#) on the department's website for more information, including how to obtain your logon ID and password.

b. eFile Transmission

Returns may be filed by transmitting an electronic file over the Internet. This is a process intended for participants who have technical expertise to create and validate an XML document or are using software that provides that service for you.

Payments must be made through [My Tax Account](#).

Additional information can be found on the [Electric Vehicle Charging Tax e-File \(XML\)](#) webpage.

(2) Information Required on Tax Return

- Name of registrant and electric vehicle charging tax account number. This information will pre-populate when the return is started in My Tax Account.
- Address location of each electronic vehicle charging station This information will pre-populate when the return is started in My Tax Account based on information provided to the department. See additional information under *Adding or Removing an Electric Vehicle Charging Station* below.
- Kilowatt-hours of electricity delivered or placed by Level 3 chargers at each charging station.
- Kilowatt-hours of electricity delivered or placed by Level 1 and Level 2 chargers installed on or after March 22, 2024, at each charging station.

(3) Adding or Removing an Electric Vehicle Charging Station

- Electric vehicle charging station locations can be added at any time through My Tax Account. Station locations can be added or removed on the next tax return.

D. Penalties and Interest

In addition to the penalties described below, criminal charges may be brought against persons for failing or refusing to file a return or filing a false or fraudulent return with the intent to defeat or evade the tax.

(1) Failing to File or Pay by the Due Date

Persons that fail to file returns or pay the excise tax by the due date may be subject to late filing fees, interest, and penalties as follows:

- Negligence penalty of 5% of the tax due on a return for each month (or part of a month) the return is filed after the due date.
- \$20 late filing fee for not filing a return by the due date because of neglect, unless the return was filed late because of the death of the person required to file the return.
- Interest of 18% per year on any unpaid taxes that are delinquent.
- Estimated assessments may be issued, which includes a penalty of 25% of estimated tax.

(2) Filing Incorrect Returns

- Negligence penalty of 25% of the additional taxes due if there is negligence in filing the return.
- Fraud penalty of 50% of the additional taxes due if there was intent to defeat or evade the taxes in filing the return.

6. RECORDKEEPING

A person holding a registration shall maintain records indicating the total number of kilowatt-hours of electricity delivered or placed by each Level 3 charger, and Level 1 and Level 2 chargers installed on or after March 22, 2024, of the person during periods described in Part 5.A. above and shall provide those records to the department upon request. A penalty may be imposed on a person who fails to produce records or documents requested by the department that support amounts or information required to be shown on a return.

7. STATE AGENCIES AND LOCAL GOVERNMENTAL UNITS

A state agency or local governmental unit may NOT own, operate, or lease an electric vehicle charging station containing a Level 1, Level 2, or Level 3 charger, except as follows:

- All the chargers are not available to the public and are solely used to charge vehicles owned or leased by the state agency or local governmental unit;
- All the chargers are Level 1 or Level 2 chargers and are available for public use free of any charge;
- All the chargers are Level 1 or Level 2 chargers installed on or after March 22, 2024, are available to the public, and the state agency or local governmental unit charges a reasonable fee for the electricity delivered or placed by the chargers;
- The chargers are a combination of Level 1 and/or Level 2 chargers installed before, on, or after March 22, 2024, and a local government unit makes all Level 1 and/or Level 2 chargers installed before March 22, 2024, at the station available for public use free of any charge; or
- All the chargers are owned and operated by an electric provider or a person described in sec. 196.01(5)(b)8., Wis. Stats., authorized by the state agency or local governmental unit, the chargers are located on property owned by the state agency or local governmental unit, the chargers are available to the public, and the electric provider or person described in sec. 196.01(5)(b)8., Wis. Stats., charges a reasonable fee for the electricity delivered or placed by all chargers.

Additional provisions apply to municipal utilities. See secs. [16.9565](#) and [66.0442](#), Wis. Stats, for additional information.

Caution: The excise tax applies to the total kilowatt-hours of electricity delivered or placed by an electric vehicle charging station regardless of whether the registrant charges the consumer for the electricity.

8. SALES TAX EXEMPTION

Effective January 1, 2025, the sale of electricity delivered or placed by the following is exempt from sales and use tax:

- A Level 3 charger of an electric vehicle charging station into the battery or other storage device of an electric vehicle.
- A Level 1 or Level 2 charger installed on or after March 22, 2024, of an electric vehicle charging station into a battery or other energy storage device of an electric vehicle.

If the owner, operator, manager, or lessor of an electric vehicle charging station charges the consumer for the delivery or placement of the electricity into the battery or other energy storage device of an electric vehicle, such person is not required to obtain an exemption certificate from the consumer for the sale of the electricity to be exempt from sales and use tax.

See the flowcharts in [Appendix 1](#) and [Appendix 2](#) to help in determining if the electricity delivered or placed by a charger is subject to sales or use tax.

9. RESOURCES

If you are unable to find an answer to your questions about electric vehicle charging tax:

Website . . . www.revenue.wi.gov/Pages/Businesses/EVcharging

Email . . . DORExcise@wisconsin.gov

Telephone . . . (608) 266-6701

Write . . . Mail Stop 5-107
Wisconsin Department of Revenue
P.O. Box 8900
Madison, WI 53708-8900

Fax . . . (608) 261-7049

Visit . . . 2135 Rimrock Road
Madison WI 53713

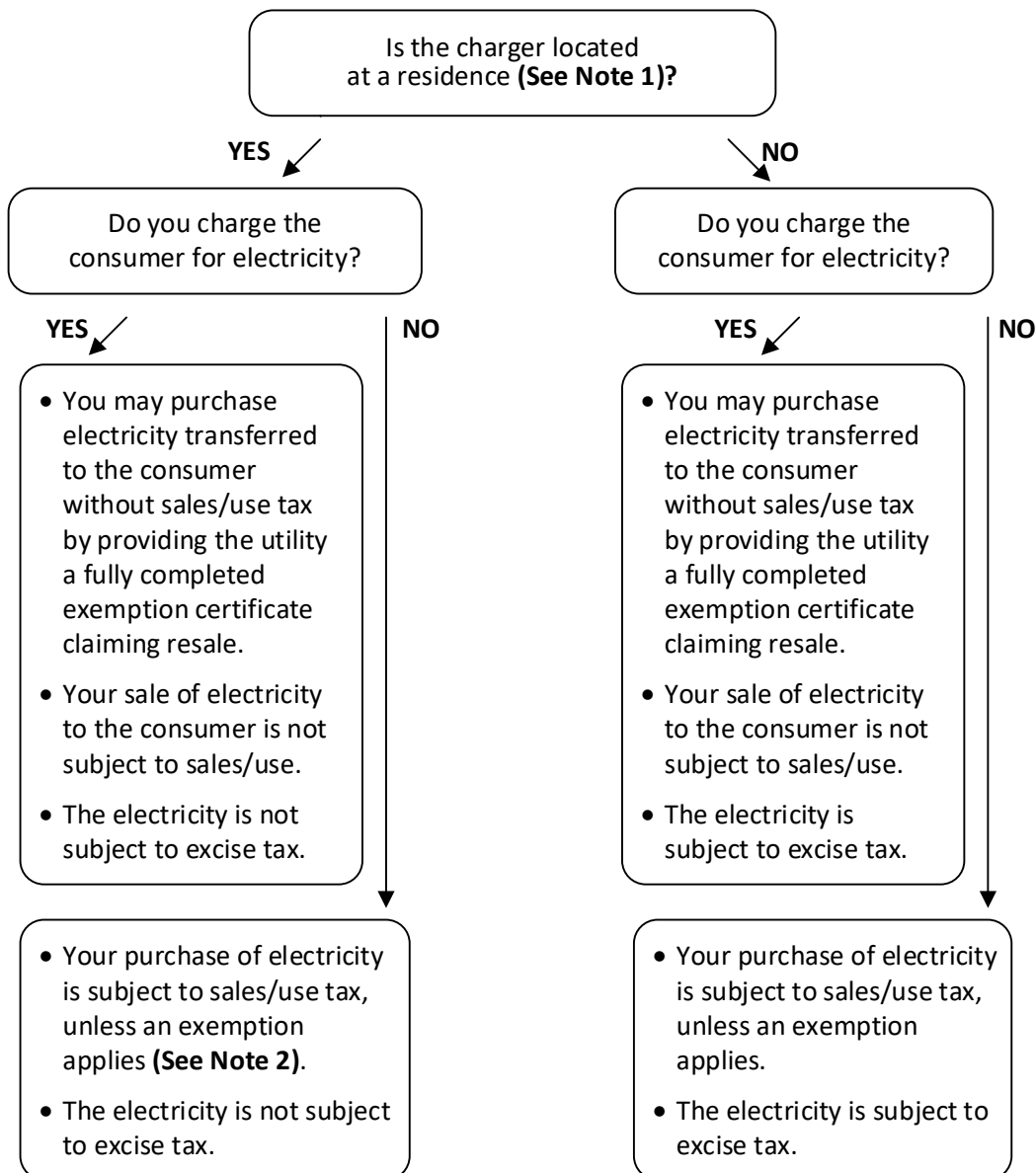
APPENDIX 1

Level 3 Chargers

Is Your Electricity Subject to Sales/Use or Excise Tax?

For purposes of this flow chart, assume you are the owner and operator of the electric vehicle charging station, and all electricity is delivered or placed by the Level 3 chargers into the battery or other storage device of an electric vehicle.

"Level 3 charger" means a direct current fast charger, as defined under 23 CFR 680.104, and analogous successor technologies.



Note 1: "Residence" means a place where a person resides permanently or temporarily, except for a hotel, as defined in sec. 97.01(7), Wis. Stats.

Note 2: Section 77.54(30)(a)2., Wis. Stats., exempts electricity sold during the months of November, December, January, February, March, and April for residential use. For purposes of this exemption, "residential use" means use in a structure or portion of a structure which is a person's permanent residence, but does not include use in transient accommodations, as specified in sec. 77.52(2)(a)1., Wis. Stats., motor homes, travel trailers, or other recreational vehicles.

APPENDIX 2

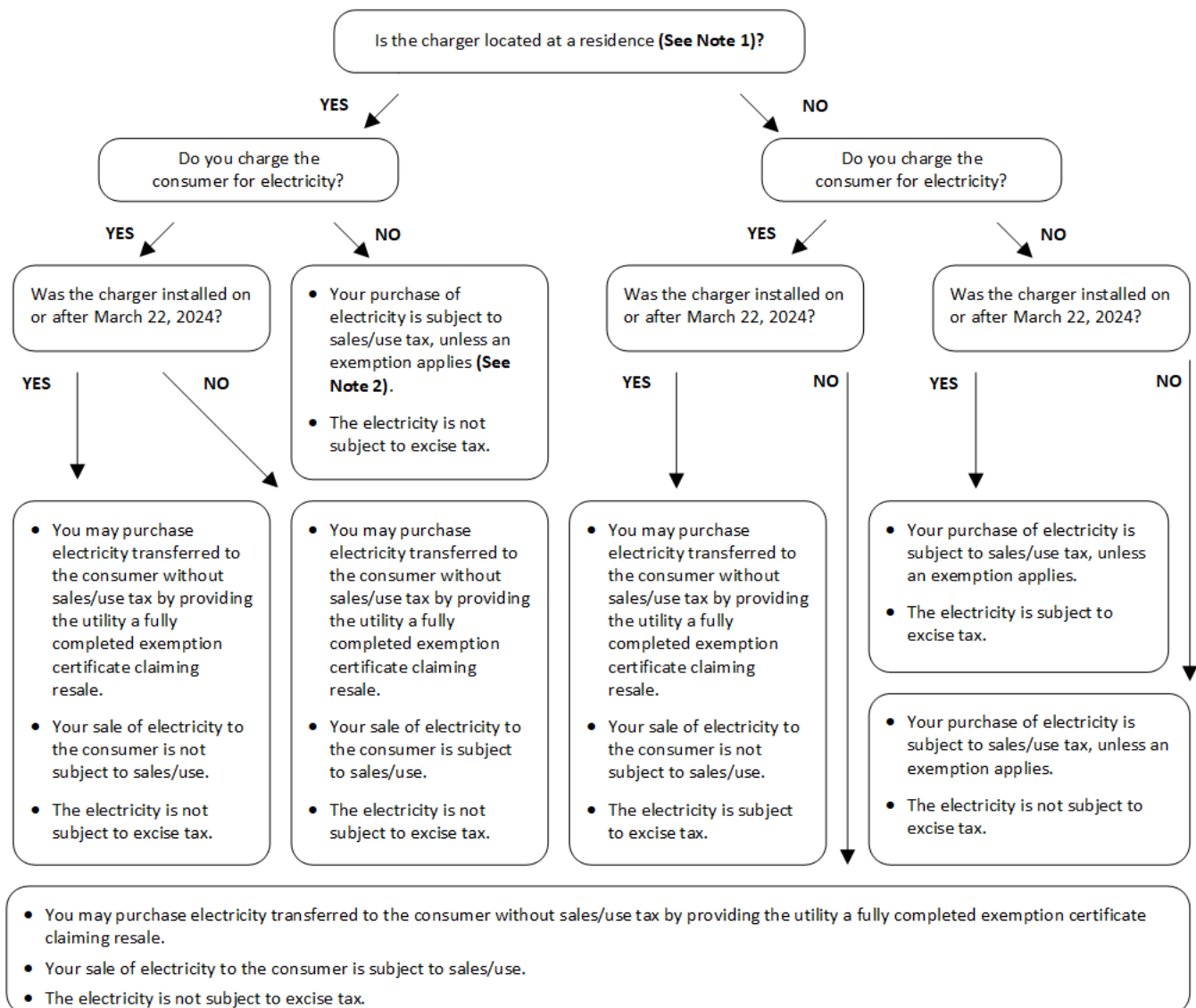
Level 1 and 2 Chargers

Is Your Electricity Subject to Sales/Use or Excise Tax?

For purposes of this flow chart, assume you are the owner and operator of the electric vehicle charging station, and all electricity is delivered or placed by the Level 1 or Level 2 chargers into the battery or other storage device of an electric vehicle.

"Level 1 charger" means a device with one or more charging ports and connectors for charging electric vehicles that operates on a circuit up 120 volts and transfers AC to a device in an electric vehicle that converts AC to DC to recharge an electric vehicle battery.

"Level 2 charger" means a charger that operates on a circuit from 208 volts to 240 volts and transfers AC to a device in an electric vehicle that converts AC to DC to recharge an electric vehicle battery.



Note 1: "Residence" means a place where a person resides permanently or temporarily, except for a hotel, as defined in sec. 97.01(7), Wis. Stats.

Note 2: Section 77.54(30)(a)2., Wis. Stats., exempts electricity sold during the months of November, December, January, February, March, and April for residential use. For purposes of this exemption, "residential use" means use in a structure or portion of a structure which is a person's permanent residence, but does not include use in transient accommodations, as specified in sec. 77.52(2)(a)1., Wis. Stats., motor homes, travel trailers, or other recreational vehicles.