



# State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX (608) 266-5718  
<http://www.revenue.wi.gov>

*Tony Evers*  
Governor

*David M. Casey*  
Secretary Designee of Revenue

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FOR IMMEDIATE RELEASE

CONTACT: Jennifer Bacon, (608) 266-2300

[DORCommunications@wisconsin.gov](mailto:DORCommunications@wisconsin.gov)

## Wisconsin Electric Vehicle Charging Tax Returns Due July 31

**Madison, WI** – The Wisconsin Department of Revenue (DOR) is issuing a reminder to all owners, operators, managers and lessees of electric vehicle (EV) charging stations that the excise tax return and payment are due by July 31, 2025.

The electric vehicle charging tax went into effect on January 1, 2025, as stipulated by 2023 Wisconsin Act 121. Registrants must file tax returns biannually and pay excise tax at a rate of 3 cents per kilowatt-hour. The excise tax collected is transferred to Wisconsin's transportation fund.

It's important to note that **the excise tax is due even if the charging station is not available for public use or if there is no charge to the consumer**. Businesses, governmental units and nonprofit organizations are not exempt from the tax. For example, a business that maintains charging stations for its fleet vehicles must register and pay the excise tax due on the electricity.

### Key Information for EV Charging Station Operators

- **Who Must Register and File:** Any person who owns, operates, manages or leases an EV charging station that delivers electricity subject to the excise tax must register with DOR and file a return.
- **Tax Rate:** 3 cents per kilowatt-hour.
- **Applicable Chargers:**
  - Level 3 chargers.
  - Level 1 or Level 2 chargers installed on or after March 22, 2024.
- **Exemptions:**
  - Electricity delivered or placed by EV charging stations located at a temporary or permanent residence (with the exception of hotels).
  - Electricity delivered or placed by a Level 1 or Level 2 charger installed prior to March 22, 2024.
- **Filing Frequency:** Returns and payments are due biannually. The first reporting period covers January 1, 2025, through June 30, 2025, with a due date of July 31, 2025. The subsequent reporting period will cover July through December 31, with a due date of January 31, 2026.
- **How to Register and File:** Owners, operators, managers or lessees can register using DOR's [Online Business Tax Registration](#) system. Registrants can file their tax returns using DOR's [My Tax Account](#).

More information about the tax, including how to register, file returns and pay the tax, is available on [DOR's website](#) and through [Publication 305](#), *Electric Vehicle Charging Tax Information*.

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