
Schedule No. PCST-1
PUBLIC CHARGING STATION TAX TARIFF

1. Applicability:

Applicable to all bills for electric service provided to Public Charging Stations and Public Legacy Charging Stations under Utility's rate schedules.

2. Purpose:

This Public Charging Station Tax Tariff sets forth the criteria and provisions that implement a tax on public charging stations, the Public Charging Station Tax, effective July 1, 2023, to be collected by the Utility as provided in House Bill 55 as enacted by the 2023 Montana Legislature.

3. Definitions:

- A. Charging Station: Equipment with a rated capacity greater than 25 kilowatts that is not installed at a residence or owned by an association of real property owners including a homeowners association as defined in MCA 70-17-901 that transfers electric current to the power system of an electric vehicle and the real property in which the equipment is affixed, and includes public charging stations and public legacy charging stations.
- B. Charging Station Operator: A person, firm, general partnership, limited partnership, limited liability partnership, corporation, limited liability company, or other lawfully recognized business entity that operates a public charging station regardless of ownership.
- C. Public Charging Station: A charging station that is a business using a metered system to deliver electric current to an electric vehicle and charges the customer either for the electricity transferred or for the duration of time during which the transfer of electricity takes place.
- D. Public Legacy Charging Station: A public charging station operating before July 1, 2023, that has never had a metering system in place capable of measuring electricity transferred from the charging station to the vehicle or is incapable of measuring the time elapsed while actively charging a vehicle and placing a fee on the charging session.
- E. Metering Device: A charging station's internal embedded meter.

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Schedule No. PCST-1

PUBLIC CHARGING STATION TAX TARIFF

4. Public Charging Station Tax Rate and Tracking Account:

- A. A tax of \$0.03 a kilowatt-hour (kWh) or its equivalent will be charged in addition to the Utility’s tariff rates on the electric current used to charge or recharge the battery or batteries of an electric vehicle at Public Charging Stations installed after July 1, 2023.
- B. A tax of \$0.03/kWh or its equivalent will be charged in addition to the Utility’s tariff rates on the electric current used to charge or recharge the battery or batteries of an electric vehicle at Public Legacy Charging Stations effective July 1, 2025.
- C. The tax is based on the rate of tax and the electricity transferred during the charging process, and it does not include any fees or charges associated with the method of payment for the charging services.
- D. Utility will collect the \$0.03/kWh from customers under this tariff. Utility will remit \$0.0275/kWh to the Montana Department of Transportation (MDOT) and will retain \$0.0025/kWh to cover costs associated with collecting the tax. Taxes collected under this tariff will be tracked through the Public Charging Station Tax Tracking Account and reported and remitted to MDOT quarterly as required by MDOT regulations.

5. Metering Requirements

- A. Effective July 1, 2023, all new Public Charging Stations must have an electric meter installed or approved by the Utility exclusively dedicated to the Public Charging Station that measures all of the electricity delivered to the Public Charging Station. The charging station owner shall pay any and all costs associated with meter installation.
- B. Effective July 1, 2025, all Public Charging Stations and Public Legacy Charging Stations installed prior to July 1, 2023, must have an electric meter installed or approved by the Utility exclusively dedicated to the Public Charging Station or Public Legacy Charging station that measures all of the electricity delivered to the Public Charging Station or Public Legacy Charging Station. The charging station owner shall pay any and all costs associated with meter installation.

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Schedule No. PCST-1

PUBLIC CHARGING STATION TAX TARIFF

- C. Effective July 1, 2028, all Public Legacy Charging Stations must be equipped with Metering Devices capable of measuring the amount of electricity being delivered to the motor vehicle.
- D. Meters shall be subject to all requirements set forth in Utility Rule No. 9 Metering.
- E. Any line extensions necessary to meet the metering requirements established in parts A through C above shall be subject to the terms set forth in Utility Rule No. 6 Line Extensions.

6. Time and Manner of Filing

Utility shall make an annual informational filing to the Commission by March 31 each year reporting the number kWhs and the Public Charging Tax reported to the MDOT for the prior year.

SERVICE AND RATES SUBJECT TO COMMISSION JURISDICTION: All rates and service conditions under this Rate Schedule are governed by the rules and regulations of the Public Service Commission of Montana and are subject to revision as the Commission may duly authorize in the exercise of its jurisdiction.

