
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2184 Session of
2024

INTRODUCED BY NEILSON, CURRY, GIRAL, McNEILL, SANCHEZ, KINSEY,
KENYATTA, DONAHUE, HILL-EVANS, HOHENSTEIN, SHUSTERMAN AND
MULLINS, APRIL 3, 2024

REFERRED TO COMMITTEE ON TRANSPORTATION, APRIL 3, 2024

AN ACT

1 Amending Title 75 (Vehicles) of the Pennsylvania Consolidated
2 Statutes, in general provisions, further providing for
3 definitions; in liquid fuels and fuels tax, further providing
4 for definitions and for imposition of tax, exemptions and
5 deductions and providing for electric vehicle road user
6 charge; and imposing a penalty.

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

9 Section 1. The definitions of "electric vehicle" and "hybrid
10 electric vehicle" in section 102 of Title 75 of the Pennsylvania
11 Consolidated Statutes are amended and the section is amended by
12 adding definitions to read:

13 § 102. Definitions.

14 Subject to additional definitions contained in subsequent
15 provisions of this title which are applicable to specific
16 provisions of this title, the following words and phrases when
17 used in this title shall have, unless the context clearly
18 indicates otherwise, the meanings given to them in this section:

19 * * *

1 "Battery." An energy power storage system that stores
2 electrical energy within the system's constituent parts.

3 * * *

4 "Electric vehicle." [A motor vehicle which operates solely
5 by use of a battery or battery pack and which meets the
6 applicable Federal motor vehicle safety standards. The term
7 includes a motor vehicle which is powered mainly through the use
8 of an electric battery or battery pack but which uses a flywheel
9 that stores energy produced by the electric motor or through
10 regenerative braking to assist in operation of the motor
11 vehicle.] A motor vehicle that delivers power to its drive wheel
12 or wheels solely by use of a battery-powered electric motor.

13 "Electric vehicle charging station." A facility or equipment
14 designed to charge, by connective or inductive means, a battery
15 within an electric vehicle or plug-in hybrid electric vehicle by
16 permitting the transfer of electricity to a battery or other
17 storage device in an electric vehicle.

18 * * *

19 "Hybrid electric vehicle." [An electric vehicle which allows
20 power to be delivered to the drive wheels solely by a battery-
21 powered electric motor but which also incorporates the use of a
22 combustion engine to provide power to the battery and which
23 meets the applicable Federal motor vehicle safety standards. The
24 primary source of power for the motor must be the electric
25 battery or battery pack and not the combustion engine.] As
26 follows:

27 (1) A motor vehicle using a combustion engine or
28 regenerative braking to charge a battery to deliver power to:

29 (i) the drive wheel or wheels; or

30 (ii) vehicle systems other than propulsion.

1 (2) The term does not include motor vehicles capable of
2 receiving energy from an external source such as an outlet or
3 charging station.

4 * * *

5 "Plug-in hybrid electric vehicle." A motor vehicle that can
6 deliver power to the drive wheels solely by a battery-powered
7 electric motor but which also incorporates the use of another
8 fuel to power a combustion engine. The battery of the vehicle
9 must be capable of receiving energy from an external source,
10 such as an outlet or charging station.

11 * * *

12 Section 2. The definitions of "alternative fuel dealer-user"
13 and "person" in section 9002 of Title 75 are amended and the
14 section is amended by adding a definition to read:

15 § 9002. Definitions.

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

19 * * *

20 "Alternative fuel dealer-user." As follows:

21 (1) Any person who delivers or places alternative fuels
22 into the fuel supply tank or other device of a vehicle for
23 use on the public highways.

24 (2) The term includes a person that provides an electric
25 vehicle charging station for public use, regardless of
26 whether compensation is received for the public use.

27 (3) The term does not include a person that provides an
28 electric vehicle charging station used exclusively to charge:

29 (i) Electric vehicles or plug-in hybrid electric
30 vehicles at a private residence.

1 (ii) Electric vehicles or plug-in hybrid electric
2 vehicles owned by tenants, residents or visitors of a
3 common interest development or other group of private
4 residences within a geographic location.

5 (4) The term does not include an owner or registrant of
6 an electric vehicle or plug-in hybrid electric vehicle
7 subject to an electric vehicle road user charge under section
8 9024 (relating to electric vehicle road user charge).

9 * * *

10 "Exempt entity." A person exempt under section 9004(e)
11 (relating to imposition of tax, exemptions and deductions) from
12 reporting and paying a tax on liquid fuels, fuels or alternative
13 fuels imposed by this chapter.

14 * * *

15 "Person." Every natural person, firm, copartnership,
16 association or corporation. Whenever used in any provision
17 prescribing and imposing a fine or imprisonment, the [term as
18 applied to associations means the partners or members and as
19 applied to corporations means the officers thereof.] terms firm,
20 copartnership, association and corporation shall be subject to
21 18 Pa.C.S. § 307 (relating to liability of organizations and
22 certain related persons). With respect only to the sale of
23 alternative fuels, a Commonwealth agency and a political
24 subdivision may be considered a "person."

25 * * *

26 Section 3. Section 9004(e)(4) of Title 75 is amended and
27 subsection (d) is amended by adding a paragraph to read:
28 § 9004. Imposition of tax, exemptions and deductions.

29 * * *

30 (d) Alternative fuels tax.--

1 * * *

2 (3) Nothing contained in this chapter shall be construed
3 to:

4 (i) Affect the duty of an alternative fuel dealer-
5 user to report and pay to the department the tax under
6 this subsection for electricity delivered through an
7 electric vehicle charging station provided by the
8 alternative fuel dealer-user to the owner or registrant
9 of an electric vehicle or plug-in hybrid electric vehicle
10 that is subject to the electric vehicle road user charge.

11 (ii) Prohibit the alternative fuel dealer-user from
12 passing onto the owner or registrant of an electric
13 vehicle or plug-in hybrid electric vehicle that is
14 subject to the electric vehicle road user charge any
15 costs associated with the reporting and payment of the
16 tax under this subsection.

17 (e) Exceptions.--The tax imposed under subsections (b), (c)
18 and (d) shall not apply to liquid fuels, fuels or alternative
19 fuels:

20 * * *

21 (4) Delivered to this Commonwealth, a political
22 subdivision, a volunteer fire company, a volunteer ambulance
23 service, a volunteer rescue squad, a second class county port
24 authority, an electric cooperative corporation as defined
25 under 15 Pa.C.S. § 7302(a) (relating to application of
26 chapter) or a nonpublic school not operated for profit on
27 presentation of evidence satisfactory to the department.

28 * * *

29 Section 4. Title 75 is amended by adding a section to read:
30 § 9024. Electric vehicle road user charge.

1 (a) Imposition.--Owners or registrants of electric vehicles
2 and plug-in hybrid electric vehicles with a gross vehicle weight
3 rating of not more than 14,000 pounds shall pay an annual
4 electric vehicle road user charge as provided under subsection
5 (c.1), which shall be concurrent with paying the vehicle
6 registration fee imposed under Chapter 13 (relating to
7 registration of vehicles).

8 (b) New or temporary vehicle registration.--New or temporary
9 registration for an electric vehicle or plug-in hybrid electric
10 vehicle issued on or after the effective date of this subsection
11 shall be subject to the electric vehicle road user charge
12 imposed under subsection (a). The Department of Transportation
13 shall send a form to the owner or registrant for the payment of
14 the electric vehicle road user charge for the initial
15 registration consistent with Chapter 13.

16 (c) Renewal of vehicle registration.--At least 60 days prior
17 to the expiration of registration for an electric vehicle or
18 plug-in hybrid electric vehicle under subsection (a), the
19 Department of Transportation shall send to the owner or
20 registrant a form for the payment of the electric vehicle road
21 user charge for the renewal of registration consistent with
22 Chapter 13.

23 (c.1) Computation of electric vehicle road user charge.--

24 (1) The electric vehicle road user charge for an
25 electric vehicle shall be as follows:

26 (i) \$125 upon initial registration in 2025 or upon
27 renewal of registration submitted to the Department of
28 Transportation for a registration that expires in 2025.

29 (ii) \$150 upon initial registration in 2026 or upon
30 renewal of registration submitted to the Department of

1 Transportation for a registration that expires in 2026.

2 (iii) \$175 upon initial registration in 2027 or upon
3 renewal of registration submitted to the Department of
4 Transportation for a registration that expires in 2027.

5 (iv) \$200 upon initial registration in 2028 or upon
6 renewal of registration submitted to the Department of
7 Transportation for a registration that expires in 2028.

8 (v) \$225 upon initial registration in 2029 or upon
9 renewal of registration submitted to the Department of
10 Transportation for a registration that expires in 2029.

11 (vi) The amount under paragraph (2) upon initial
12 registration in 2030 and each year thereafter or upon
13 renewal of registration submitted to the Department of
14 Transportation for a registration that expires in 2030
15 and each year thereafter.

16 (2) On January 1, 2030, and each January 1 thereafter,
17 the electric vehicle road user charge shall be fixed annually
18 by the Department of Transportation based upon the electric
19 vehicle road user charge in the prior year as adjusted to
20 reflect the change in the Consumer Price Index for All Urban
21 Consumers (CPI-U) for the United States for all items as
22 published by the United States Department of Labor, Bureau of
23 Labor Statistics, for the previous 12-month period. The
24 electric vehicle road user charge as adjusted shall be
25 rounded to the nearest multiple of \$1. The Department of
26 Transportation shall transmit notice of the new electric
27 vehicle road user charge to the Legislative Reference Bureau
28 by the preceding December 1 for publication in the next
29 available issue of the Pennsylvania Bulletin no later than
30 the preceding December 15.

1 (3) The electric vehicle road user charge for a plug-in
2 hybrid electric vehicle shall be 25% of the electric vehicle
3 road user charge for an electric vehicle under paragraph (1)
4 and shall be rounded to the nearest multiple of \$1 as
5 determined by the Department of Transportation.

6 (4) If an owner or registrant of an electric vehicle or
7 plug-in hybrid electric vehicle elects to pay an annual
8 registration fee for a two-year registration period as
9 provided under section 1307(g) (relating to period of
10 registration), the electric vehicle road user charge shall be
11 two times the amount required by this section as determined
12 by the Department of Transportation.

13 (d) Enrollment.--

14 (1) The Department of Transportation shall permit owners
15 or registrants of electric vehicles and plug-in hybrid
16 electric vehicles under subsection (a) to pay the electric
17 vehicle road user charge as follows:

18 (i) Enroll in a flat charge of the amount required
19 under subsection (c.1) per year to the Department of
20 Transportation provided by credit or debit card, check or
21 money order or any other payment method approved by the
22 Department of Transportation. Owners or registrants who
23 elect this option may enroll in a paper form prescribed
24 and furnished by the Department of Transportation instead
25 of electronically.

26 (ii) Enroll in a payment plan of the amount required
27 under subsection (c.1) divided into monthly payments
28 during the registration period to the Department of
29 Transportation by credit or debit card, check or money
30 order or any other payment method approved by the

1 Department of Transportation. Owners or registrants who
2 elect this option may enroll in a paper form prescribed
3 and furnished by the Department of Transportation instead
4 of electronically.

5 (2) The charges under paragraph (1) shall not include a
6 Federal tax, fee, levy or charge, and an owner or registrant
7 of an electric vehicle or plug-in hybrid electric vehicle
8 shall be responsible for paying any tax, fee, levy or charge
9 imposed by the Congress of the United States after the
10 effective date of this paragraph.

11 (e) Concurrent registration.--The registration of electric
12 vehicles and plug-in hybrid electric vehicles shall not be valid
13 unless the owner or registrant enrolls in a payment option under
14 subsection (d).

15 (f) Penalty.--Failure to pay the electric vehicle road user
16 charge within 30 days of the enrollment date established by the
17 Department of Transportation shall result in a prohibition on
18 renewal of the electric vehicle's or plug-in hybrid electric
19 vehicle's registration. The Department of Transportation may not
20 prohibit the renewal of a vehicle registration under subsection
21 (d)(1)(ii) if the electric vehicle's or plug-in hybrid electric
22 vehicle's owner or registrant is enrolled in a payment plan and
23 makes timely payments according to the schedule established by
24 the Department of Transportation.

25 (g) Liability for unpaid tax amounts.--The owner or
26 registrant of a vehicle subject to the electric vehicle road
27 user charge under this section shall not be liable for any
28 unpaid tax amount owed to the department prior to the effective
29 date of this section for the tax imposed under section 9004(d)
30 (relating to imposition of tax, exemptions and deductions).

1 (h) Liens, penalties and interest prohibited.--The
2 department may not impose liens, penalties or interest on the
3 owner or registrant of a vehicle subject to the electric vehicle
4 road user charge under this section for any unpaid tax amount
5 owed to the department prior to the effective date of this
6 subsection for the tax imposed under section 9004(d).

7 (i) Criminal penalties and fines prohibited.--The owner of a
8 vehicle subject to the electric vehicle road user charge under
9 this section shall not be subject to any criminal penalties or
10 fines under this chapter for any unpaid tax amounts owed to the
11 department prior to the effective date of this section for the
12 tax imposed under section 9004(d).

13 (j) Charges for highway maintenance and construction.--The
14 electric vehicle road user charge collected by the Department of
15 Transportation under this section shall be transmitted to the
16 State Treasurer for deposit into the Motor License Fund in
17 accordance with the allocations under section 9511 (relating to
18 allocation of proceeds). For purposes of aligning the electric
19 vehicle road user charge with the allocations of proceeds, the
20 electric vehicle road user charge must be allocated in
21 accordance with the oil company franchise tax for highway
22 maintenance and construction under section 9502 (relating to
23 imposition of tax).

24 (k) Exceptions.--The following electric vehicles and plug-in
25 hybrid electric vehicles shall not be required to pay the
26 electric vehicle road user charge under this section:

27 (1) A golf cart.

28 (2) A neighborhood electric vehicle.

29 (3) A motorcycle or other vehicle with less than four
30 wheels.

1 (4) A vehicle that is not required to be registered with
2 the Department of Transportation under this title.

3 (5) A vehicle registered to a person exempt under
4 section 9004(e) from reporting and paying a tax on liquid
5 fuels, fuels or alternative fuels.

6 (6) Qualified motor vehicles as defined under section
7 2101.1 (relating to definitions).

8 (7) A motor vehicle with a model year of 1990 or older.

9 (1) Exempt entities.--

10 (1) If a vehicle registered to an exempt entity is used
11 for a nonexempt purpose during the registration year, the
12 exempt entity shall pay an administrative penalty of \$500 to
13 the department. An exempt entity that improperly uses a
14 vehicle for nonexempt purposes is not eligible to claim a
15 refund for the vehicle under the provisions of section 9017
16 (relating to refunds).

17 (2) An exempt entity applying for a refund under
18 subsection (m) shall maintain records of vehicle usage
19 certifying that an individual trip made by the vehicle was
20 for a qualified exempt use. Individual trip logs, odometer
21 readings and driver signatures shall be among the records
22 required to substantiate exempt use.

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

25 (4) The exempt entity shall cooperate with an agent of
26 the department in an inspection under paragraph (3).

27 (5) An exempt entity that refuses to permit the
28 department or an agent appointed by the department in writing
29 to examine the books, records, papers or other equipment
30 associated with the operation of an electric vehicle of plug-

1 in hybrid electric vehicle as permitted under paragraph (3)
2 commits a summary offense and shall pay a fine of \$500 for
3 each electric vehicle and plug-in hybrid electric vehicle
4 owned or operated by the exempt entity.

5 (m) Refunds.--A person may be entitled to a refund of the
6 electric vehicle road user charge paid for a vehicle that would
7 otherwise have been exempt under section 9004. A person entitled
8 to a refund of the electric vehicle road use fee shall apply for
9 an annual refund in a manner similar to the refund process used
10 for liquid fuels, fuels and alternative fuels under section
11 9017.

12 (n) Rental vehicles.--The electric vehicle road user charge
13 under this section shall be considered a rental vehicle
14 licensing and title fee imposed by the Commonwealth under this
15 title for the purposes of section 1603-A of the act of March 4,
16 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971.

17 (o) Regulations.--The Department of Transportation, in
18 consultation with the department, may promulgate regulations to
19 implement this section.

20 (p) Temporary regulations.--In order to facilitate the
21 prompt implementation of this section, regulations promulgated
22 by the Department of Transportation in consultation with the
23 department under this section during the two years following the
24 effective date of this subsection shall be deemed temporary
25 regulations, which shall expire no later than three years
26 following the effective date of this subsection or upon the
27 prompt promulgation of final regulations. The temporary
28 regulations may not be subject to:

29 (1) Sections 201, 202, 203, 204, and 205 of the act of
30 July 31, 1968 (P.L.769, No.240), referred to as the

1 Commonwealth Documents Law.

2 (2) Section 204(b) of the act of October 15, 1980
3 (P.L.950, No.164), known as the Commonwealth Attorneys Act.

4 (3) The act of June 25, 1982 (P.L.633, No.181), known as
5 the Regulatory Review Act.

6 Section 5. This act shall take effect as follows:

7 (1) The addition of section 9024(d)(1)(ii) shall take
8 effect in 24 months.

9 (2) This section shall take effect immediately.

10 (3) The remainder of this act shall take effect January
11 1, 2025.