Alternative Transportation User Fees Foundation Partnership

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Alternative Fuel Vehicle Annual Fees & EV Charging Taxes

**2023**

### Per-mile RUC

<table>
<thead>
<tr>
<th></th>
<th>US RANGE</th>
<th>US AVG</th>
<th>UTAH</th>
</tr>
</thead>
<tbody>
<tr>
<td>Leg. Enacted</td>
<td>0.06¢–1.90¢</td>
<td>0.99¢</td>
<td>1.00¢</td>
</tr>
</tbody>
</table>

### Annual Fees

<table>
<thead>
<tr>
<th></th>
<th>US RANGE</th>
<th>US AVG</th>
<th>UTAH</th>
</tr>
</thead>
<tbody>
<tr>
<td>EVs</td>
<td>$50–$225</td>
<td>$135</td>
<td>$130.25</td>
</tr>
<tr>
<td>PHEVs</td>
<td>$15–$200</td>
<td>$73</td>
<td>$56.50</td>
</tr>
<tr>
<td>Gas Hybrids</td>
<td>$15–$120</td>
<td>$66</td>
<td>$21.75</td>
</tr>
</tbody>
</table>

### EV Charging Taxes (per kWh)

<table>
<thead>
<tr>
<th></th>
<th>US RANGE</th>
<th>US AVG</th>
<th>UTAH*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Leg. Enacted</td>
<td>$0.026–$0.038</td>
<td>$0.030</td>
<td>$0.038</td>
</tr>
<tr>
<td>Leg. Introduced</td>
<td>$0.030–$0.150</td>
<td>$0.066</td>
<td>N/A</td>
</tr>
</tbody>
</table>

*Utah’s tax is 12.5% of the retail cost; value assumes retail cost = $0.30/kWh

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- Considered annual fees (10 states)
- Annual fees enacted (34 states)
- Per-mile RUC/MBUF enacted (4 states)
- EV charging tax enacted (6 states)
- Considered EV charging tax (7 states)
Implementing Agency Structures

Dept of Transportation <-> Dept of Motor Vehicles

RUC/MBUF/VMT = DOT
Annual Fees = DMV
kWh Tax = TC
DMV Location within State Government

Tax Commission / Dept of Finance
Utah and Hawaii

Dept of Transportation
Oregon and Virginia

Dept of Public Safety
Minnesota, Ohio, and Oklahoma
ICE / EV MPG Equivalents (UT Taxes/Fees Only)

- Based on current legislation for fuel taxes, RUC per-mile fees, and EV charging fees.
- Does not include fuel costs (gas or electricity).
- RUC per-mile fee increases take effect in 2026 and 2032.
## Industry Insights from RUC CAM Procurement

### Innovative Solutions to Reduce Cost
- Quarterly reporting instead of monthly
- Additional telematics options
- No plug-in devices
- Digital Odometer reporting option
- Only mileage reported, no tracking

### Digital Devices
- OBD-II not cost effective
- Numerous vendors support odometer photo (app or text)

### Telematics Data Collection Models
- Collaboration with automakers (CerebrumX)
- API without automaker collaboration (Smartcar)
- Tesla
- GeoToll