



*Tony Evers*  
Governor

*David M. Casey*  
Secretary Designee of Revenue

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CONTACT: Jennifer Bacon, (608) 266-2300  
[DORCommunications@wisconsin.gov](mailto:DORCommunications@wisconsin.gov)

## Wisconsin Implementing Electric Vehicle Charging Tax and Registration in 2025

A new excise tax effective January 1, 2025, establishes an electric vehicle (EV) charging tax and requires certain persons to register for the new tax.

As stipulated by 2023 Wisconsin Act 121, an excise tax of 3 cents per kilowatt-hour is due on the electricity delivered or placed into the battery or other energy storage device of an EV by a Level 3 charger, or a Level 1 or Level 2 charger installed on or after March 22, 2024, of an EV charging station.

An owner, operator, manager, or lessee of an EV charging station must register with the Wisconsin Department of Revenue using the [Online Business Tax Registration](#) prior to delivery or placement of electricity from an EV charging station that is subject to the excise tax.

The registration and excise tax applies regardless of whether the charging station is available for public use and whether there is a charge to the consumer for the electricity from the EV charging station. Excise tax does not apply and registration is not required for residential EV charging stations, except for hotels.

"The excise tax represents a crucial source of revenue for maintaining Wisconsin's roadways and infrastructure," said Department of Revenue Secretary Designee David Casey. "It will help ensure continued funding for road repairs and construction as Wisconsin drivers increasingly make the switch to electric vehicles, while creating a more equitable system in which all drivers contribute to road maintenance costs."

See [Publication 305](#), *Electric Vehicle Charging Tax Information*, for additional information.

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