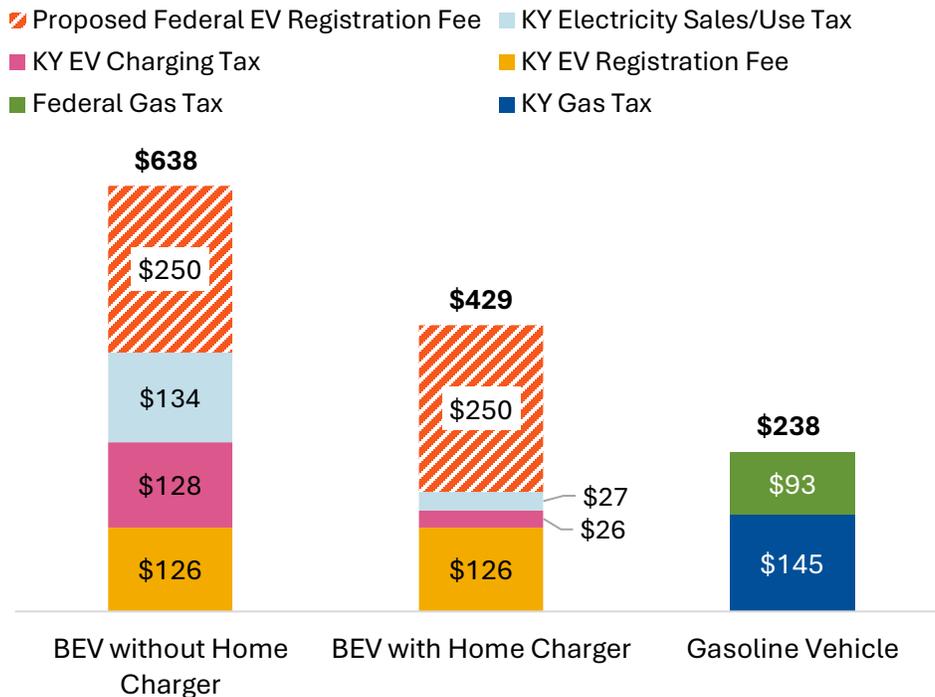


Kentucky Factsheet

Kentucky’s EV charging tax, 3.2 cents/kWh, applies to all public charging stations with a charging capacity greater than 20 kW (DCFC chargers). Originally at 3.0 cents/kWh starting in 2023, the tax amount has since increased, and starting on January 1st, 2024, Level 1 and Level 2 charging stations have been excluded from taxation.

- **Estimated Revenue:** \$0.8 million by 2025 and \$3.0 million by 2030
 - Accounts for less than 0.1 percent of highway spending in 2030
- **Cost to Collect:** No provision for collection and administrative costs. The charging station power dealer, owner or operator, is responsible for collecting and paying the tax from electricity sales at EV charging stations, regardless of whether payment is accepted at the station or not. Compliance likely requires the installation of metering equipment.
- **Estimated Cost to EV Drivers:** \$26 per year if the driver has access to a home charger and \$128 per year if the driver does not have access to a home charger.

Average Taxes and Fees for Electric Vehicles vs Gasoline Vehicles in KY



Assumes vehicles travel 12,000 miles/year, BEVs consume 4,000 kWh/year of electricity and have an energy efficiency of 3 kWh/mile, and gasoline vehicles have a fuel efficiency of 23.7 mpg. Assumes those with access to home charging use taxable public chargers for 20 percent of their charging and those without access to home charging use taxable public chargers for 100 percent of their charging. PHEVs are not considered.