

OKLAHOMA DRIVE ACT TAX

DO YOU NEED TO REGISTER?

All examples assume the charging station is charging with the capacity 50 kilowatts or over.

The Oklahoma Drive Act Tax will only affect public charging stations that charge for use. This does not affect charging stations with a capacity below 50 kw. This also does not apply to charging stations located at a private residence for personal use.



HOTEL A - FREE TO GUEST

Offers use of their charging station as an amenity, free to guest.

**DOES NOT
NEED TO REGISTER**

HOTEL B - FREE TO GUEST, CHARGES PUBLIC

Offers use of their charging station as an amenity, free to guest. Also offers use of their charging station to the public but charges a fee.

**DOES
NEED TO REGISTER**



HOTEL C - CHARGES GUEST AND PUBLIC

Offers use of their charging station to the public and charges a fee.

**DOES
NEED TO REGISTER**



COMPANY A - CHARGES AFTER A CERTAIN TIME

Offers use of their charging station to the public. The use is free until thirty minutes time has passed and after thirty minutes a \$10.00 fee is charged.

**DOES
NEED TO REGISTER**

COMPANY B - FREE TO EMPLOYEES

Offers use of its charging station to its employees only, free of charge.

**DOES NOT
NEED TO REGISTER**



COMPANY C - FREE WITH PURCHASE

Offers use of its charging station to its patrons only, but you must make a purchase in order to use this amenity.

**DOES NOT
NEED TO REGISTER**



INDIVIDUAL A - AT HOME CHARGING STATION

Purchases an electric vehicle and installs a charging station in their home.

**DOES NOT
NEED TO REGISTER**

INDIVIDUAL B - FREE TO FAMILY AND FRIENDS

Owns a charging station at their residence and offers use of the charging station to friends and family.

**DOES NOT
NEED TO REGISTER**



INDIVIDUAL C - HOME RENTAL ADDITIONAL FEE

Owns their home. They list a room in their home on a nightly home rental website for extra cash and charge an extra fee to use the charging station.

**DOES
NEED TO REGISTER**



OKLAHOMA
Tax Commission