

House Bill 652

By: Representatives Jones of the 25<sup>th</sup>, Jasperse of the 11<sup>th</sup>, Smith of the 138<sup>th</sup>, Holcomb of the 101<sup>st</sup>, and Hilton of the 48<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 1 of Chapter 9 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to motor fuel tax, so as to provide for an exception for collection of motor fuel taxes  
3 relative to electricity delivered by certain electric vehicle charging stations; to provide for  
4 related matters; to provide an effective date; to repeal conflicting laws; and for other  
5 purposes.

6

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8

**SECTION 1.**

9 Article 1 of Chapter 9 of Title 48 of the Official Code of Georgia Annotated, relating to  
10 motor fuel tax, is amended in Code Section 48-9-2, relating to definitions relative to motor  
11 fuel tax, by revising subparagraph (G) of paragraph (5) as follows:

12 “(G) Consumes, uses, or sells electricity as a motor fuel through an electric vehicle  
13 charging station for both highway and nonhighway use; provided, however, that such  
14 term shall not include any electric vehicle charging stations that are owned or operated  
15 by nonprofit organizations exempt from taxation under Section 501(c)(3) of the Internal  
16 Revenue Code, that deliver electricity for no exchange of consideration or payment, and  
17 that are located upon federal interstate right of way.”

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45 Internal Revenue Code, that delivers electricity for no exchange of consideration or  
46 payment, and that is located upon federal interstate right of way, or (3) an  
47 exemption certificate has been obtained on forms furnished by the Department of  
48 Revenue showing that there is no highway use of such fuels and the person  
49 obtaining such fuel is not a reseller of such fuels. Each exemption certificate shall  
50 be valid for a period of not more than three years and shall be kept by the distributor  
51 as one of the records specified in Code Section 48-9-8. It shall be the responsibility  
52 of the purchaser to notify the distributor when the purchaser is no longer qualified  
53 for the nonhighway exemption. All applicable taxes ~~must~~ shall be charged the  
54 purchaser until the purchaser is granted a valid distributor's license for that type of  
55 motor fuel."

56 **SECTION 3.**

57 This Act shall become effective on January 1, 2026.

58 **SECTION 4.**

59 All laws and parts of laws in conflict with this Act are repealed.