

1 HOUSE JOINT RESOLUTION NO. 8

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8 A JOINT RESOLUTION OF THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE STATE OF
9 MONTANA REQUESTING AN INTERIM STUDY OF ELECTRIC VEHICLE FEES AND TAXATION; AND
10 REQUIRING THAT THE FINAL RESULTS OF THE STUDY BE REPORTED TO THE 70TH LEGISLATURE.
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12 WHEREAS, motor fuel taxes have historically been the primary mechanism for funding public road
13 infrastructure on the federal level, and a substantial road funding mechanism for state governments;

14 WHEREAS, over recent decades, motor-fuel tax revenues have failed to keep pace with road spending
15 in the face of inflation, stagnant fuel tax rates, fuel economy improvements, and slowing growth in vehicle-miles
16 traveled, creating a growing gap in transportation infrastructure funding;

17 WHEREAS, plug-in hybrid and fully electric vehicles made up approximately 0.5% of Montana vehicle
18 registrations in 2022, contributing only marginally to this much larger funding gap;

19 WHEREAS, despite the marginal impact of electric vehicles on highway revenue to date, and likely for
20 some years into the future, many states, including Montana, have turned to fees and taxation for electric
21 vehicles to try to make up the road funding shortfall;

22 WHEREAS, Montana charges an additional registration fee for electric vehicles on top of taxing energy
23 usage at public electric vehicle charging stations;

24 WHEREAS, these charges amount to an annual charge to Montana electric vehicle owners that
25 exceeds annual fuel tax charges for the average internal combustion engine vehicle owner by \$152.46;

26 WHEREAS, while penalizing electric vehicle owners, this extra fee and taxation do not address the root
27 cause of the road funding deficit, nor do they make up the gap by any significant margin;

28 WHEREAS, while all drivers should pay their fair share to fund roads, current policies may be taxing

1 electric vehicle owners unfairly compared to owners of high-efficiency gas-powered vehicles;

2 WHEREAS, other road funding policies should be explored that fairly share the responsibility for
3 funding roads, including road use charges, taxes on commercial road use, tolls, and general revenues.

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5 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF
6 THE STATE OF MONTANA:

7 That the Legislative Council be requested to designate an appropriate interim committee to examine
8 the current system of electric vehicle registration fees and charging station taxation to recommend
9 improvements. The committee shall:

10 (1) compare and determine the fairness of registration fees and taxation methods for high-
11 efficiency electric vehicles and internal combustion engine light vehicles;

12 (2) review other states' tax and fee structures for electric vehicles and the effectiveness of these
13 structures; and

14 (3) design a taxation system for high-efficiency light vehicles of all fuel types that is equitable and
15 nondiscriminatory and that will address the road funding gap over time.

16 BE IT FURTHER RESOLVED, that the committee be directed to appoint a subcommittee, pursuant to
17 section 5-5-211(7), MCA, to undertake the study for the purpose of including nonlegislative members in the
18 study process. Members of the subcommittee must include a representative of the Department of
19 Transportation, an economist, high-efficiency electric vehicles and internal combustion light vehicle owners, and
20 a consumer advocate.

21 BE IT FURTHER RESOLVED that all aspects of the study, including presentation and review
22 requirements, be concluded prior to September 15, 2026.

23 BE IT FURTHER RESOLVED, that the final results of the study, including any findings, conclusions,
24 comments or recommendations of the appropriate committee, be reported to the 70th Legislature.

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