

State of Wisconsin



2025 Senate Bill 96

Date of enactment:
Date of publication*:

2025 WISCONSIN ACT

AN ACT to renumber 77.997 (1); to amend 77.54 (71) (a), 77.54 (71) (b), 77.9972 (1) (b) and 77.9973 (2); to create 77.997 (1m) of the statutes; relating to: exempting certain electric vehicle charging stations located at a residence from the electric vehicle charging tax.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 77.54 (71) (a) of the statutes is amended to read:

77.54 (71) (a) The sales price from the sale of electricity delivered or placed by a Level 3 charger of an electric vehicle charging station, as defined in s. 77.997 (4) (2), into the battery or other energy storage device of an electric vehicle.

SECTION 2. 77.54 (71) (b) of the statutes is amended to read:

77.54 (71) (b) The sales price from the sale of electricity delivered or placed by a Level 1 charger or a Level 2 charger installed on or after March 22, 2024, of an electric vehicle charging station, as defined in s. 77.997 (4) (2), into the battery or other energy storage device of an electric vehicle.

SECTION 3. 77.997 (1) of the statutes is renumbered 77.997 (2).

SECTION 4. 77.997 (1m) of the statutes is created to read:

77.997 (1m) “Electric vehicle” has the meaning given in 23 CFR 680.104.

SECTION 5. 77.9972 (1) (b) of the statutes is amended to read:

77.9972 (1) (b) No tax under this section applies to electricity delivered or placed by ~~a Level 3~~ any charger of an electric vehicle charging station located at a residence.

SECTION 6. 77.9973 (2) of the statutes is amended to read:

77.9973 (2) Section 77.76 (1) and (2), as it applies to the taxes under subch. V, applies to the tax under this subchapter, except that ss. 77.52 (7), 77.58 (3) (a), and 77.61 (19m) (a), as they apply to a single-owner entity that is disregarded as a separate entity under ch. 71, do not apply to this subchapter.

SECTION 7. Initial applicability.

(1) The treatment of s. 77.9972 (1) (b) first applies retroactively to electricity delivered or placed on January 1, 2025.

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. “Every act and every portion of an act enacted by the legislature over the governor’s partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication.”