
ISSUE REVIEW

Fiscal Services Division

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Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Electric Vehicle and Hybrid-Electric Vehicle Registration Fees

ISSUE

This **Issue Review** will study the impact of any potential electric vehicle (EV) and hybrid-electric vehicle (HEV) registration fees on the Road Use Tax Fund (RUTF). EVs do not contribute significant road usage fees in the form of gasoline excise tax revenue, and several states have imposed registration fees on EVs and HEVs in addition to their annual registration fees to make up for lost revenue. This **Issue Review** will:

- Look at the background on electric and hybrid vehicles, revenue from motor fuel excise taxes as a user fee in Iowa, and how EVs impact this revenue.
- Examine legislation and its fiscal impact in other states that currently have additional registration fees for these vehicles.
- Explore the fiscal impact to both the State and vehicle owners on any proposed fees in Iowa.

All EV and HEV registration fees discussed in this **Issue Review** are in addition to any annual registration costs of the vehicles.

AFFECTED AGENCIES

Iowa Department of Transportation (DOT), Iowa Department of Revenue (IDR), County Treasurers

CODE AUTHORITY

Iowa Code chapters [312](#) and [321](#), and Iowa Code section [452A.3](#)

BACKGROUND

EVs have been in existence since the 19th century; however, it is only recently that advances in technology and infrastructure have made it feasible for the public to purchase or lease these vehicles. EVs are generally recharged from an external electrical power source.

HEVs were introduced commercially in the U.S. in 1997. HEVs combine a conventional motor with some form of onboard electric propulsion. The electric motor in HEVs is

Vehicle Abbreviations Used in This **Issue Review**

| | |
|-------|--|
| EV: | Electric Vehicle – all electric with a battery storage system |
| HEV: | Hybrid-Electric Vehicle – uses drivetrain to assist in powering vehicle |
| PHEV: | Plug-in Hybrid-Electric Vehicle – has gas engine as back up when battery is depleted |
| PEV: | Includes both EV and PHEV |

generally powered from storage of the kinetic energy produced by the vehicle. Not all HEVs can be propelled by their electric motor alone, and may only achieve limited fuel consumption savings.

Plug-in hybrid vehicles (PHEV) were introduced in the U.S. in 2010. PHEVs use a rechargeable battery that can be recharged using an external energy source. The conventional motor onboard is only designed to work as a backup when the batteries are depleted.

Each of these technologies is designed to reduce the vehicle owner's motor fuel consumption to some degree. EVs do not use any motor fuel at all, while the fuel consumption of HEVs can vary widely. The reduced motor fuel consumption also reduces user fees, in the form of motor fuel excise taxes, which are deposited into the RUTF.

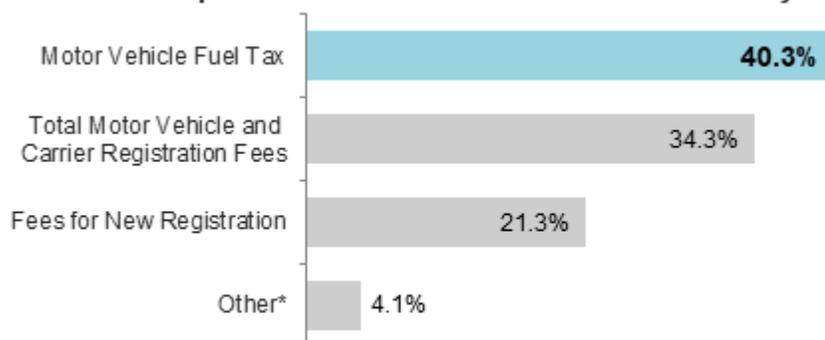
The RUTF and the structure for funding road construction and maintenance in Iowa was established in 1949 Iowa Acts, ch. [122](#), with the creation of the RUTF. The RUTF formula distributes the majority of State road funding by allocating funds to the State and county and municipal authorities. Revenue includes user fees such as motor fuel excise taxes, annual vehicle registrations, new vehicle registrations, and several other sources. Per the Constitution of the State of Iowa, Article VII, section 8, the majority of these revenue funds are constitutionally mandated to be used on the highway system.

“All motor vehicle registration fees and all licenses and excise taxes on motor vehicle fuel, except cost of administration, shall be used exclusively for the construction, maintenance and supervision of the public highways exclusively within the state or for the payment of bonds issued or to be issued for the construction of such public highways and the payment of interest on such bonds.”

In Iowa, local authorities may bond or use other revenue sources besides user fees for road construction and maintenance. However, the State usually does not make General Fund appropriations or bond at the State level for highways.

Motor fuel taxes alone will provide a forecasted \$667.3 million or 40.3% of all revenue deposited into the RUTF and TIME-21 Fund in FY 2018. The following chart shows estimated RUTF and TIME-21 revenues by source for FY 2018. In total, user fees from excise taxes and annual registrations account for 74.6% of all revenue at the State level.

Revenue Deposited into the RUTF and TIME-21 Fund by Source



* Includes transfers from the Statutory Allocations Fund, permits, and fees, motor carrier fines revenues, and any other payments or adjustments.

Iowa periodically examines its own sources of revenue to the RUTF. Under Iowa Code section [307.31](#), the DOT is required to submit a report every five years that reviews revenue levels of the RUTF, and the sufficiency of that revenue for construction and maintenance of the State's highways. The [2011](#) report recommended changes to how EVs were registered. Prior to the 2013 Legislative Session, the annual EV registration fee was a flat rate of \$25 per year for vehicles up to five years old, and \$15 for vehicles that were more than five years old. This rate had been in effect since 1927. [2013 Iowa Acts, ch. 140](#) repealed Iowa Code section [321.116](#). EV registration fees are now set based upon the same weight and value formula that is used for nonelectric vehicles. In FY 2014, there were 224 EVs registered in the State that provided additional estimated revenue of \$31,800 in registration fees.

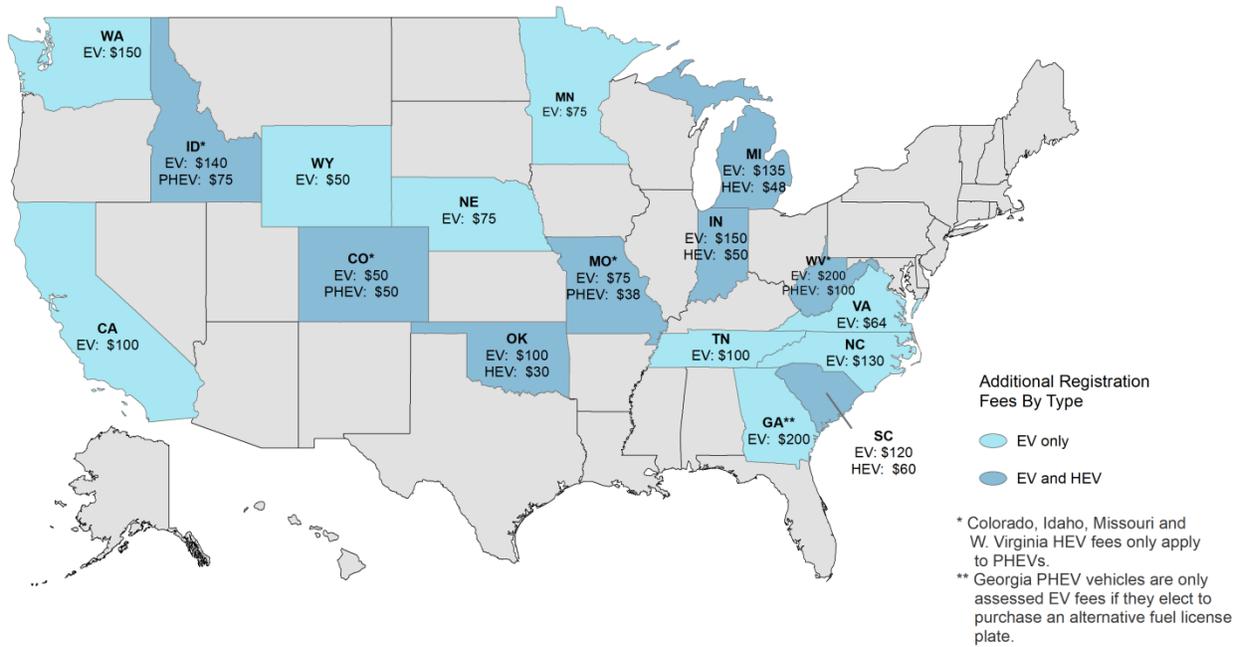
The [2016](#) DOT report noted that challenges still exist to capture user fees associated with EVs, as there are little to no motor fuel excise taxes levied on such vehicles in Iowa.

CURRENT SITUATION

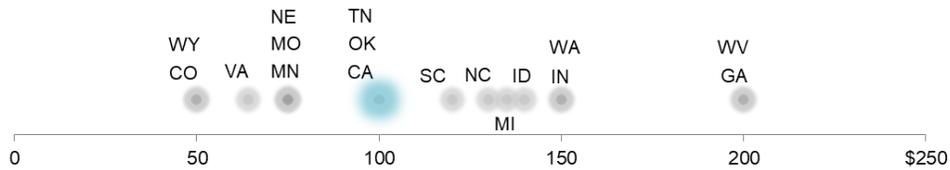
According to Inside EVs – [Monthly Sales Chart](#), Plug-in Electric Vehicle (PEV) sales, which include both EV and PHEV vehicles, have increased 29.5% nationwide between 2014 and 2016. PEVs include both electric and hybrid plug-in vehicles. For the 12 months ending June 2017, PEV sales increased 38.0%. Several states offer tax credits or other incentives toward the purchase of an EV or the installation of a charging station. These states account for the majority of EVs registered nationwide. Iowa does not currently offer any active incentives toward the purchase of an EV. More information on incentives offered for EVs is available in the National Conference of State Legislatures (NCSL) report on [State Efforts \[to\] Promote Hybrid and Electric Vehicles](#).

As electric vehicle sales increase, states have been looking for alternatives in capturing user fee revenue lost from motor fuel excise taxes. As of September 2017, 17 states have enacted legislation adding additional vehicle registration fees for EVs. Eight of those states — California, Indiana, Minnesota, Missouri, Oklahoma, South Carolina, Tennessee, and West Virginia — enacted EV or HEV legislation in 2017. See **Attachment A** for detailed information on EV legislation by state in 2017. These additional registration fees range from \$38 to \$200 per year. The map and charts on the following page show EV and HEV registration fees by state. Please note that the fees listed in the map and charts are in addition to any annual registration fees for each vehicle.

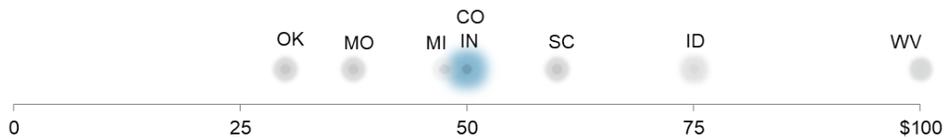
Additional EV and HEV Registration Fees by State – 2017



Additional EV registration fees range from \$50 to \$200. As of September 2017, **the median fee is \$100.**



Additional HEV or PHEV registration fees range from \$30 to \$100. As of September 2017, **the median fee is \$50.**



Electric Vehicles (EV) Fees

The next part of this **Issue Review** will examine other states' legislation regarding additional fees for EV registrations, Iowa's current EV fleet, and the fiscal impact of any proposed legislation.

Legislation from 2017

Eight states passed legislation for additional EV registration fees in 2017, bringing the total number of states that currently have additional fees to 17. Of those eight states, five included additional HEV fees in their legislation. This **Issue Review** will examine three of the states, the language used to craft the legislation, and the estimated fiscal impacts.



California's Act, [Senate Bill 1](#), increases annual registration fees for zero-emission vehicles by \$100. Per the Act, "a road improvement fee of one hundred dollars (\$100) shall be paid to the department for registration or renewal of registration of every zero-emission motor vehicle model year 2020 and later." Zero-emission vehicles may include other technology besides EV, such as hydrogen fuel cell cars, which are currently sold or leased in the state. Additionally, the annual registration fee is tied to inflation, which is projected to be approximately 2.7%. Expenditures for programming or system updates were not included in the fiscal impact statement. Based on 25,000 new registrations per year, the estimated fiscal impact is:

| | |
|---------|---------------|
| FY 2020 | \$2.5 million |
| FY 2021 | \$5.1 million |



South Carolina's Act, [House Bill 3516](#), adds a biennial road use fee of \$120 for alternative fuel vehicles and \$60 for hybrid vehicles. House Bill 3516 defines alternative fuel vehicles as "motor vehicles powered: exclusively by electricity, hydrogen, or any fuel other than motor fuel." The Act defines HEVs as vehicles powered "by a combination of motor fuel... and electricity, hydrogen, or any fuel other than motor fuel." The additional revenue generated from these fees is deposited into the Infrastructure Maintenance Trust Fund. The state's DMV estimates that there will be nonrecurring expenses of \$124,000 for programming and system updates. Based upon 45,000 registered EVs and HEVs, the revenue generated is estimated to be:

| | |
|------------|---------------|
| FY 2017-18 | \$674,000 |
| FY 2018-19 | \$1.5 million |



Oklahoma’s Act, [HB 1449](#), added an additional annual fee of \$100 for EVs and a \$30 annual fee for HEVs. The Act states that an EV is “propelled solely by electrical energy and is not capable of using gasoline, diesel, or other fuel for propulsion.” The Act states that an HEV is “capable of being propelled at least in part by electrical energy through the use of a battery storage system of at least four (4) kilowatt-hours, is capable of being recharged from an external source of electricity and is also capable of using gasoline, diesel fuel or alternative fuel to propel the vehicle.” The [fiscal impact statement](#) for HB 1449 may include vehicles not impacted by this Act and is not included in this **Issue Review**. However, Oklahoma’s HEV Fleet of 26,600 vehicles is similar to Iowa’s and may provide future insight as HB 1449 is implemented.

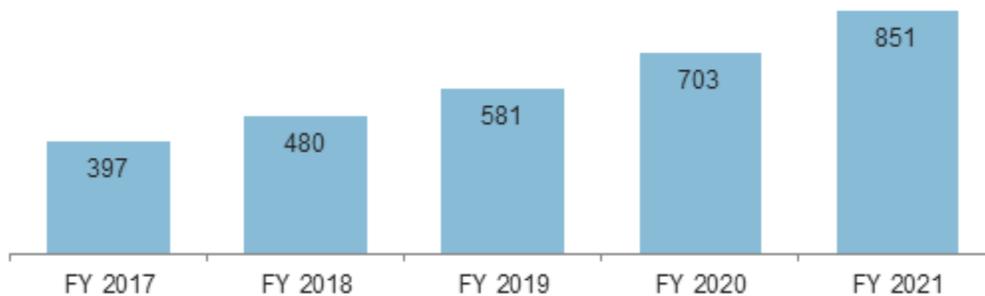
The fiscal impact for each state varies due to the estimated number of vehicles impacted. Language in each of these states’ statutes also addresses emerging technologies, such as hydrogen fuel cell cars, as they become available for purchase or lease. Not all states include such language.

Iowa

DOT data shows that there are 2.4 million registered automobiles and multipurpose vehicles in Iowa. As of April 2017, there are 397 EVs registered in the State. Since 2014, annual registrations in Iowa for electric vehicles have increased by 77.2%. EV owners tend to pay more in annual registration costs than non-EV owners. According to the DOT, the average EV owner pays a registration fee of \$477, while the average annual vehicle registration fee for automobiles and multiuse vehicles in Iowa is approximately \$168. This is due to the retail list price of EVs and the age of the fleet. EV list prices may decrease over time as the cost of the technology decreases, and annual registration fees will decrease as the EV fleet ages.

Based upon previous annual numbers between 2014 and 2017, it is projected that the annual growth rate for EV registrations in the State in the next five years will be 21.0%. The [U.S. Energy Information Agency](#) forecasts that nationally, the growth rate for 100-mile and 200-mile range EVs combined will be closer to an annual 27.0% growth rate over the next five years. The following table shows the projected registration numbers for Iowa.

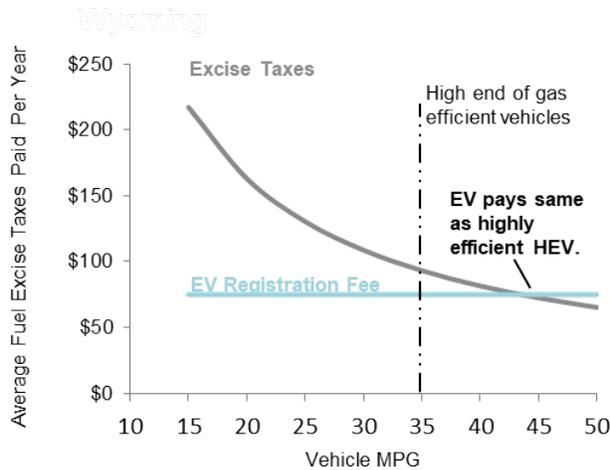
Projected Number of EV Registrations – FY 2017- FY 2021



Source: Iowa DOT, LSA calculations

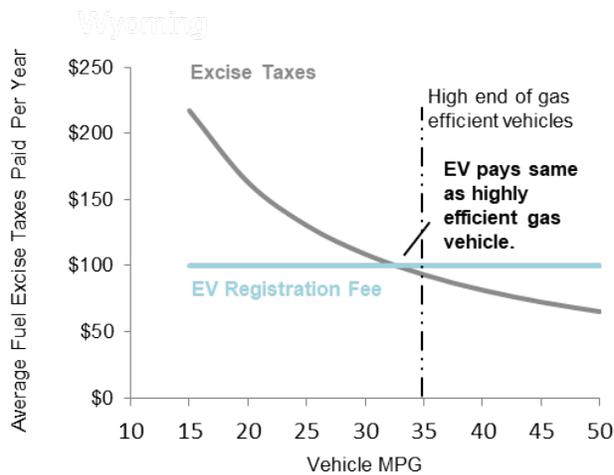
The following scenarios illustrate the potential fiscal impacts additional EV registration fees would have on the RUTF and on vehicle owners. Excise taxes are calculated using the ethanol-blended rate of 29 cents per gallon and do not include federal excise taxes. See **Attachment B** for more information on how excise taxes paid were calculated.

The **gray** lines in the charts show the amount of excise taxes an average vehicle¹ pays depending on the MPG of the vehicle. The **blue** line shows the proposed EV fee in comparison to the excise taxes paid by gas-powered vehicles.



An additional **\$75 fee** would be below the current median fee excised by other states. Four states have annual lower fees. Based upon average driving habits, the EV registration fee would be the equivalent of motor fuel excise taxes paid by a highly efficient HEV. The estimated fiscal impact to the RUTF would be:

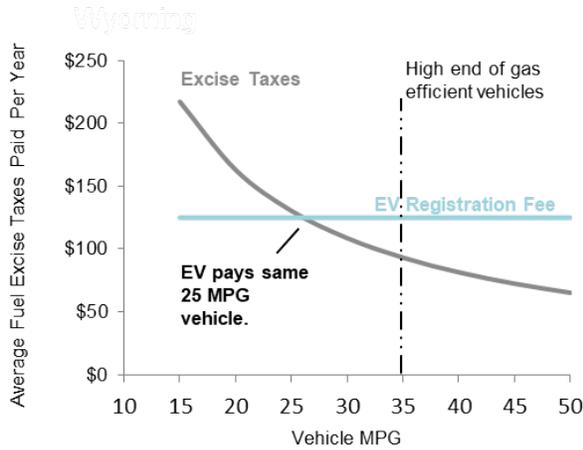
| | |
|---------|----------|
| FY 2018 | \$36,000 |
| FY 2019 | \$43,575 |



An additional **\$100 fee** would be equal to the current median fee excised by other states. Based upon average driving habits, **the EV registration fee would be the equivalent of motor fuel excise taxes paid by a highly efficient conventional gas vehicle.** The estimated fiscal impact to the RUTF would be:

| | |
|---------|----------|
| FY 2018 | \$48,000 |
| FY 2019 | \$58,100 |

¹ U.S. Department of Transportation, Federal Highway Administration, Office of Highway Policy Information, Annual Vehicle Distance Traveled in Miles and Related Data, www.fhwa.dot.gov/policyinformation/statistics/2013/pdf/vm1.pdf (last visited September 25, 2017).



An additional **\$125 fee** would be greater than the current median fee excised by other states. Six states have higher fees. Based upon average driving habits, **the EV registration fee would be the equivalent of motor fuel excise taxes paid by a vehicle getting about 25 MPG.** The estimated fiscal impact to the RUTF would be:

| | |
|---------|----------|
| FY 2018 | \$60,000 |
| FY 2019 | \$72,625 |

For information on how other states' current EV fees compare to motor fuel excise taxes paid, see **Attachment B**.

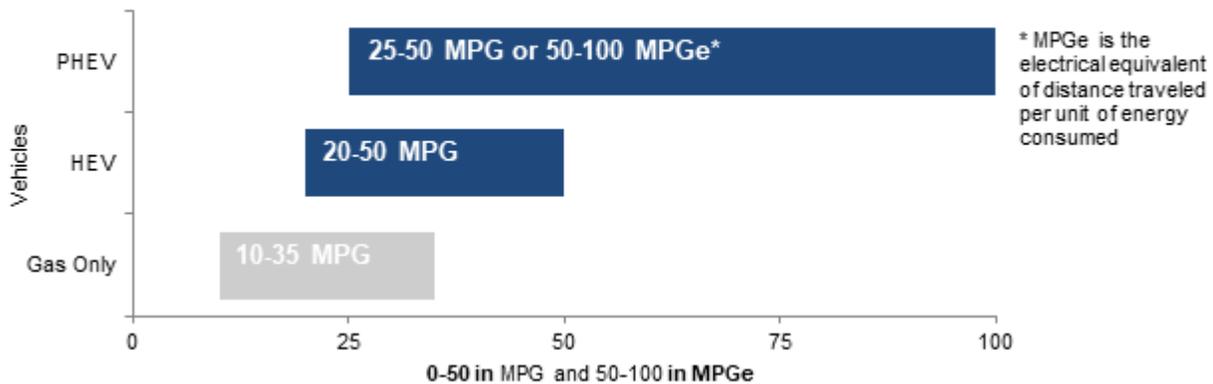
Hybrid Electric Vehicle (HEV) Fees

The next part of this **Issue Review** will examine other states' legislation regarding additional fees for HEV registrations, Iowa's current HEV fleet, and the fiscal impact of any proposed legislation.

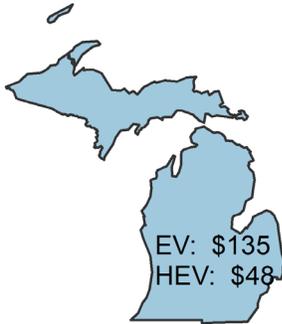
HEV Legislation

Out of the 17 states that have additional registration fees, eight include additional annual HEV or plug-in hybrid electric vehicles (PHEV) fees. Some states may not be considering HEV legislation due to the wide range in fuel economy of hybrid vehicles highlighted by the following visual developed with data from the [U.S. Department of Energy](#).

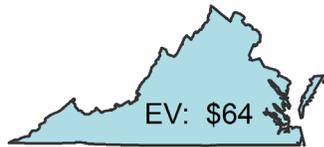
Fuel Economy of U.S. Mid-Size Vehicles by Type



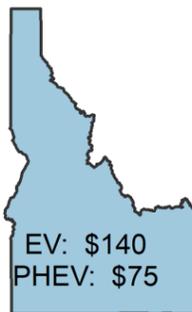
Virginia and Idaho previously enacted and have since repealed or amended their HEV registration fees, citing fairness to vehicle owners. HEV registration fees in Idaho, Colorado, and West Virginia only apply to PHEVs, which can average over 100 miles per gallon equivalent (MPGe). However, there have been some noted issues with enacted HEV legislation. It is possible that a hybrid vehicle owner may end up paying more in registration fees and gas excise taxes than an owner of a conventional gas vehicle with the same MPG based upon a national average of miles driven per vehicle. This *Issue Review* will examine three states, the language used to craft the legislation, and the estimated fiscal impacts.



Michigan's Act, [House Bill 4736](#), defines an HEV as "a vehicle that can be propelled at least in part by electrical energy and uses a battery storage system of at least four kilowatt-hours (kWh), but is also capable of using gasoline, diesel fuel, or alternative fuel to propel the vehicle." Many hybrid vehicles in existence have a storage system less than 2.1 kWh. This Act does not apply to these vehicles. Some newer PHEV models, such as the Toyota Prius Prime, have a battery capacity of 8.8 kWh. Since the Act went into effect on January 1, 2017, Michigan's Secretary of State has worked to address issues surrounding the identification of vehicles that require an extra registration fee.



Virginia's Act, [House Bill 2313](#), was enacted in 2013. The Act imposed a \$64 annual license tax on both EV and HEV vehicles. Prior law had imposed a \$50 fee on EVs only. In 2014, [HB 975](#) repealed the license tax on HEVs due to perceived unfairness. The EV fee remains in effect at \$64 per year.

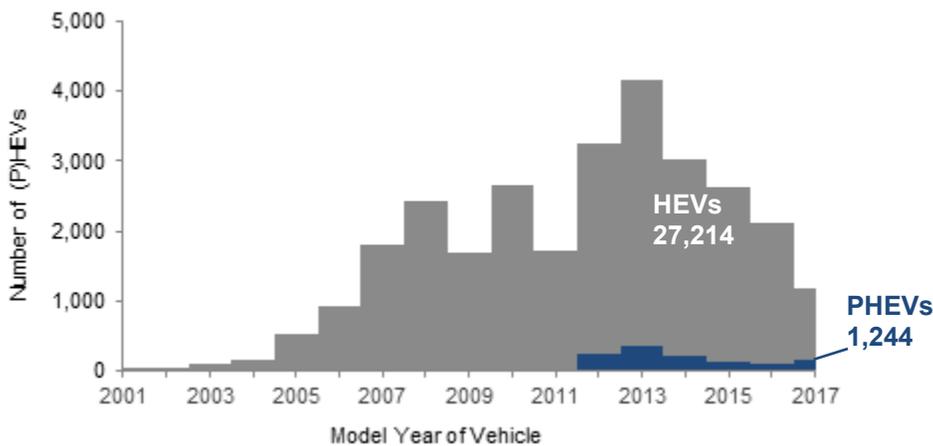


Idaho's Act, [House Bill 312](#), was enacted in 2015. The Act required an additional annual EV fee of \$140 and an additional HEV fee of \$100. Language in the Act defined an HEV as "a motor vehicle with a hybrid propulsion system that operates on both an alternative fuel, including electricity, and traditional fuel." In 2017, [House Bill 20](#) amended language and fees for both EVs and HEVs. Concerns over the HEV fees were also addressed. Some hybrid vehicles that use alternative fuels only to operate nonpropulsion systems in the vehicle were getting charged the additional HEV fee. Legislatures also addressed the intent of the type of HEVs that should be charged. New language in HB 20 provided that only PHEVs that operate on "electricity obtained from the grid and traditional fuel" were to be charged an additional registration fee. The fee for PHEVs was also reduced to \$75.

A review of statutes and legislative language in other states suggests that there may be some confusion as to what types of HEVs should be assessed additional fees, and language in Idaho’s previous Act included vehicles that were meant to be exempt from additional registration fees. Other issues arise in assessing the fiscal impact when calculating which vehicles are covered under legislation. In examining fiscal impact summaries from other states, several legislative agencies used a national dataset from 2014 which may not accurately represent their state’s vehicle fleet.

Iowa

HEVs and Estimated Registered PHEVs in Iowa.



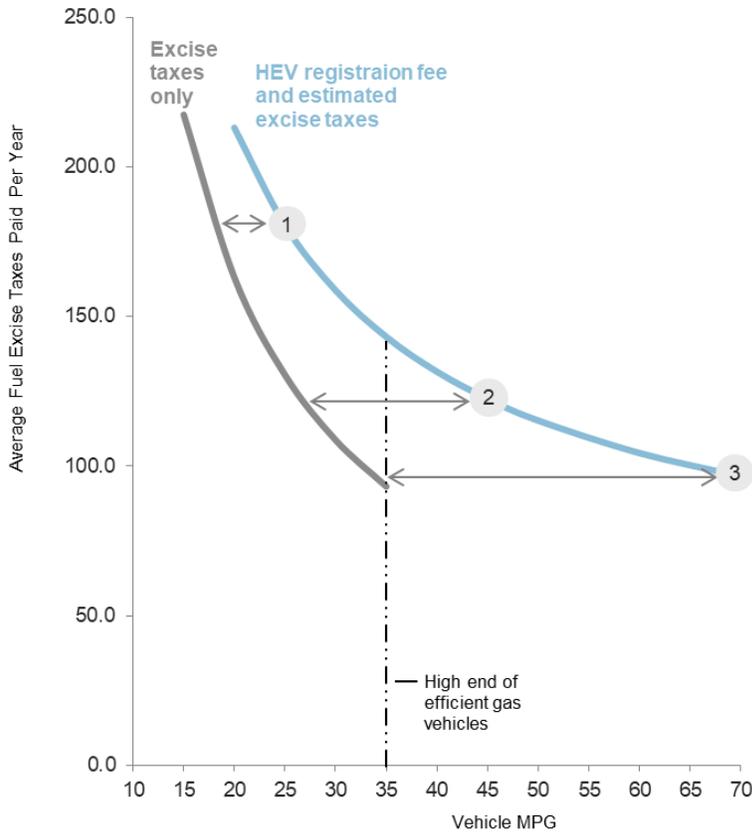
The Iowa DOT differentiates between electric and hybrid vehicles in Iowa’s fleet. As shown in the chart above, there are 27,214 HEVs registered in the State. Since 2014, HEV registrations have increased by 24.8%. Combined, EV and HEV registrations account for approximately 1.1% of the 2.4 million automobile and multipurpose vehicles registered in the State. Of that total number, 1,244 are estimated to be PHEVs. PHEVs are relatively new to the State’s HEV fleet. Currently, the DOT does not separate PHEVs from HEVs. The size of Iowa’s PHEV fleet in this *Issue Review* was estimated by VIN, make, and model, and may not be completely accurate. PHEVs account for an estimated 4.6% of the total HEV fleet and 7.4% of the total HEV fleet from 2011 through 2017.

The following scenario will illustrate the potential fiscal impact of an additional annual HEV or PHEV registration fee. A \$50 fee would be equal to the current median fee excised by other states. The estimated fiscal impact to the RUTF for only PHEVs and HEVs would be:

| <u>PHEV only:</u> | | <u>HEV (including PHEV):</u> | |
|-------------------|----------|------------------------------|---------------|
| FY 2018 | \$62,200 | FY 2018 | \$1.4 million |
| FY 2019 | \$66,900 | FY 2019 | \$1.5 million |

The following visual and table show how an additional \$50 registration fee for HEVs would impact the average vehicle in Iowa. The **gray** line shows the amount of excise taxes an average vehicle pays depending on the MPG of the vehicle. The **blue** line shows the average amount of excise taxes a hybrid or plug-in hybrid pays in excise taxes along with an additional fee of \$50 per registration.

Average Costs of an Additional \$50 Registration Fee for HEV Vehicles with Average Annual Excise Taxes Paid



- 1 An HEV getting 25 MPG would pay the same in additional fees and excise taxes as a conventional gas vehicle obtaining 18 MPG.
- 2 An HEV getting 45 MPG would pay the same amount in additional fees and excise taxes as a conventional gas vehicle obtaining 27 MPG.
- 3 A PHEV getting about 70 MPG would pay the same amount in additional fees and excise taxes as a conventional gas vehicle obtaining 35 MPG.

| Vehicle MPG | Gallons Per Year | State Motor Fuel Excise Tax Paid | HEV Fee | HEV Fee and Excise Taxes |
|-------------|------------------|----------------------------------|---------|--------------------------|
| 15 | 750 | \$ 217.4 | \$ 50.0 | \$ 267.4 |
| 20 | 562 | 163.0 | 50.0 | 213.0 |
| 25 | 450 | 130.4 | 50.0 | 180.4 |
| 30 | 375 | 108.7 | 50.0 | 158.7 |
| 35 | 321 | 93.2 | 50.0 | 143.2 |
| 40 | 281 | 81.5 | 50.0 | 131.5 |
| 45 | 250 | 72.5 | 50.0 | 122.5 |
| 50 | 225 | 65.2 | 50.0 | 115.2 |
| 60 | 187 | 54.3 | 50.0 | 104.3 |
| 70 | 161 | 46.6 | 50.0 | 96.6 |
| 80 | 141 | 40.8 | 50.0 | 90.8 |
| 90 | 125 | 36.2 | 50.0 | 86.2 |
| 100 | 112 | 32.6 | 50.0 | 82.6 |

SUMMARY

Iowa's registered vehicles and out-of-state vehicles will contribute an estimated \$1.654 billion to the RUTF and TIME-21 Fund in FY 2018. Of that total, an estimated \$667.3 million will be from motor fuel excise taxes. Using national averages for fuel economy and miles driven per year, Iowa's 397 electric vehicles equal approximately \$52,000 in lost gas tax revenue per fiscal year.

EV and HEV registration fees are becoming more commonly utilized by other states as a way to offset lost gas taxes from these vehicles. Revenue generated can vary, as fleet numbers of both EVs and HEVs range widely among states. Out of the 17 states that currently have additional EV registration fees, eight have also included additional HEV or PHEV fees.

Any legislation in Iowa for additional EV or HEV fees may need to consider several factors:

- How fees would compare to excise taxes paid by users of conventional gas vehicles.
- Precise language that reflects the intent of the Bill in defining the types of vehicle that would be impacted, including potential future technologies implemented.
- What additional resources the DOT may need to accurately identify vehicles impacted by potential legislation, and any reprogramming costs to the State and county treasurers.

Depending on the fee amount, the fiscal impact of an additional fee in Iowa is estimated to be less than \$100,000. Iowa's PHEV fleet, which tends to obtain better gas mileage than conventional gas vehicles, is still only less than 0.5% of Iowa's total fleet. The fiscal impact of an additional registration fee on PHEVs is estimated to be less than \$100,000. Assessing an additional fee on all HEVs may provide a more significant source of revenue depending on the fee amount; however, certain states have already repealed these fees once implemented due to perceptions of unfairness.

LSA Staff Contact: Michael Guanci (515.729.7755) michael.guanci@legis.iowa.gov

Attachment A

| State | Bill Number | Description | Status |
|-------------|-------------------------|--|------------------------------|
| Alabama | H 487 | \$100/\$150 registration fee for alternative fuel vehicles, which include EV. | Indefinitely postponed |
| Arizona | S 1146 | Fee determined by Director of ADOT based upon average fuel taxes paid by an average vehicle. | Held, awaiting third reading |
| Arkansas | H 2241 | \$184 EV \$90 HEV | Withdrawn |
| California | S 1 | \$100 EV | Enacted |
| Connecticut | H 6052 | \$25 for certain fuel efficient vehicles. Fees would go to incentive program for HOV lanes. | Failed |
| Hawaii | S 649 | Undetermined fee for EV. | Failed |
| Illinois | H 662 | \$216 EV \$158.50 PHEV | Tabled |
| Indiana | H 1002 | \$150 EV \$50 HEV | Enacted |
| Kansas | H 2060 | \$150 EV \$75 HEV | Adjourned prior to action |
| Kentucky | H 317 | \$100 EV | Adjourned prior to action |
| Maine | S 417 | \$350 EV \$250 HEV | Dead |
| Minnesota | HF 3 | \$75 EV | Enacted |
| Missouri | SB 8 | \$37.50 PHEV – half of cost of alternative fuel decal | Enacted |
| Montana | H 205 | \$95 EV | Vetoed |
| Oklahoma | H 1449 | \$100 EV \$30 HEV | Enacted |
| S. Carolina | H 3516 | \$120 EV \$60 HEV | Enacted |
| Tennessee | H 534 | \$100 EV | Enacted |
| W. Virginia | SB 1006 | \$200 EV \$100 PHEV | Enacted |

Attachment B

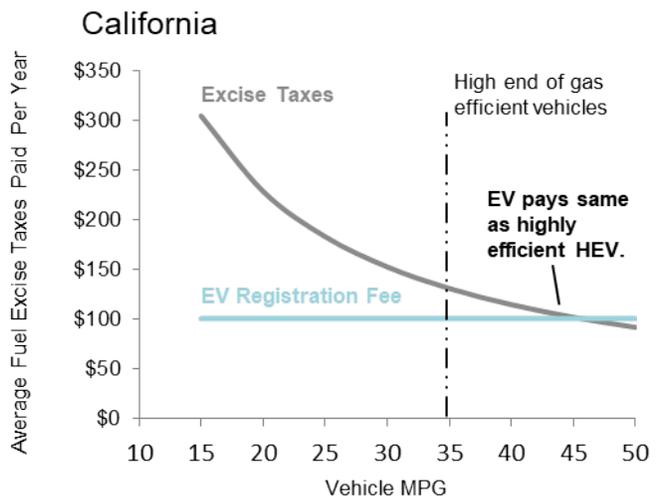
The following charts show how additional EV registration fees compare to motor fuel excise taxes paid by users in each of the states that currently assess additional EV fees. Federal excise taxes are not included in these calculations.

$$\frac{\text{National average miles driven per vehicle}}{\text{Vehicle MPG}} \times \text{State excise tax per gallon of gasoline} = \text{Average state fuel excise taxes paid annually}$$

For example, a vehicle obtaining 35 MPG in California uses on average 321.3 gallons of gas annually. The vehicle would pay approximately \$130 in state excise taxes per year.

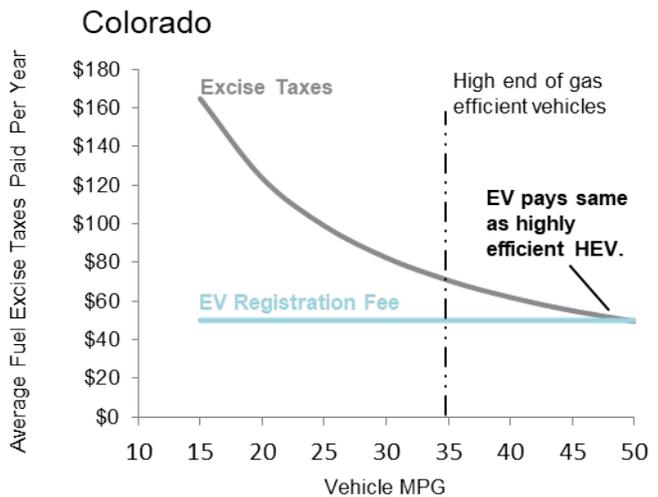
California

EV: **\$100**
 Excise tax: 40.58 cents per gallon



Colorado

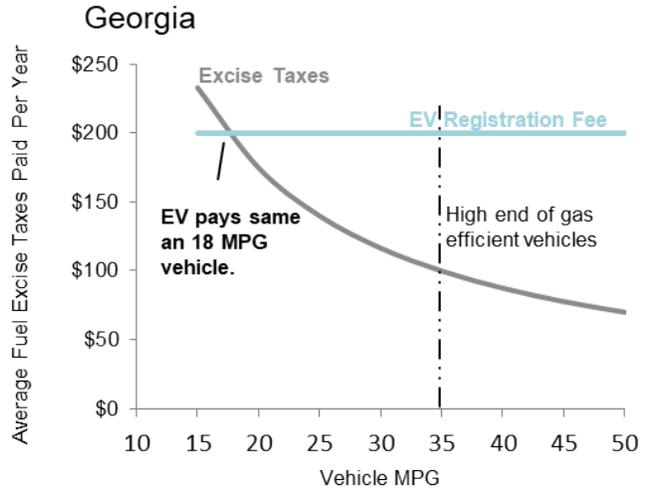
EV: **\$50**
 Excise tax: 22.00 cents per gallon



Georgia

EV: **\$200**

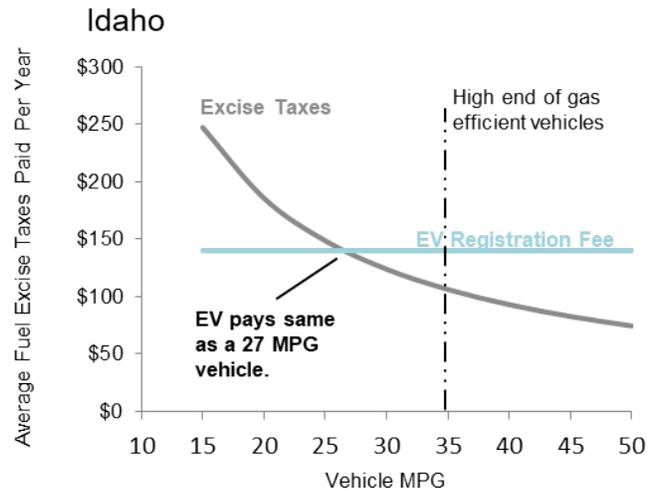
Excise tax: 31.09 cents per gallon



Idaho

EV: **\$140**

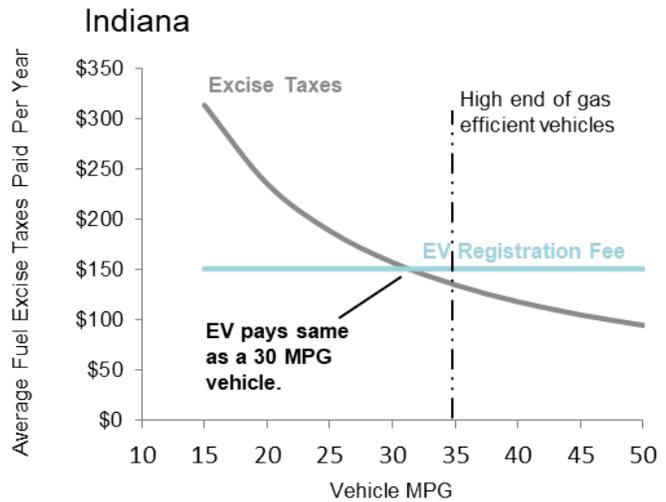
Excise tax: 33.00 cents per gallon



Indiana

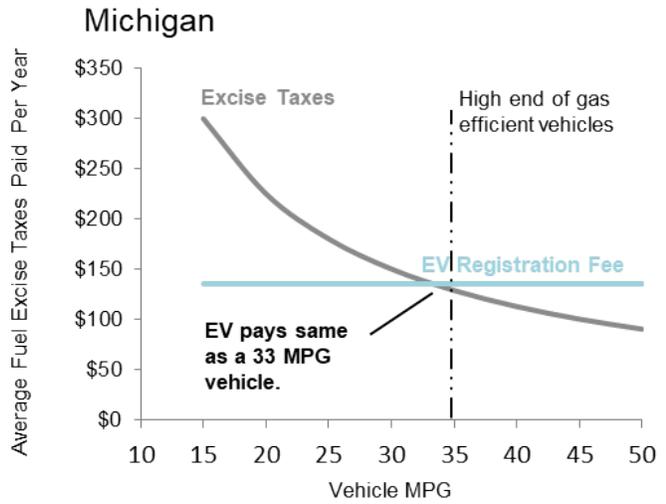
EV: **\$150**

Excise tax: 41.80 cents per gallon



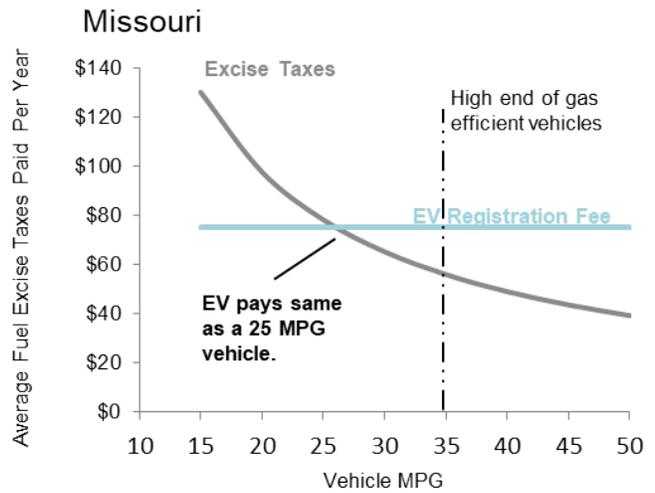
Michigan

EV: **\$135**
 Excise tax: 39.94 cents per gallon



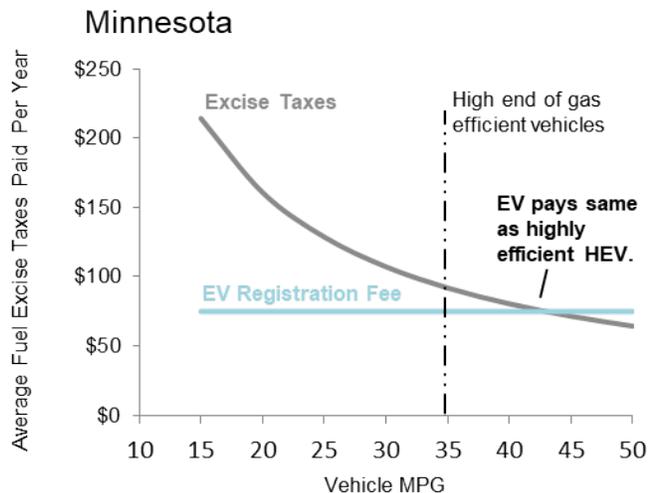
Missouri

EV: **\$75**
 Excise tax: 17.35 cents per gallon



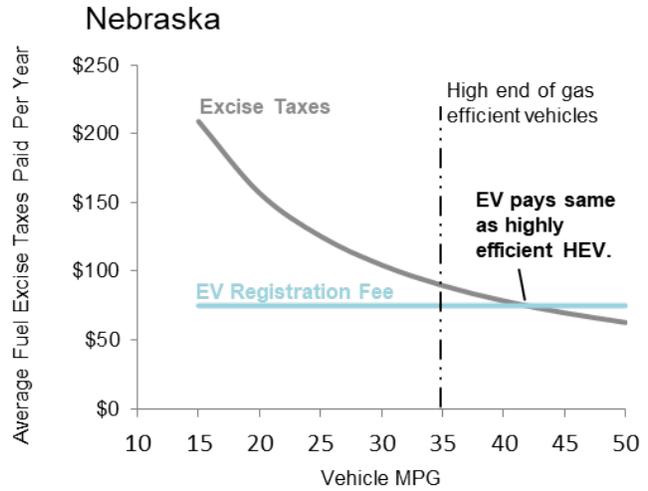
Minnesota

EV: **\$75**
 Excise tax: 28.60 cents per gallon



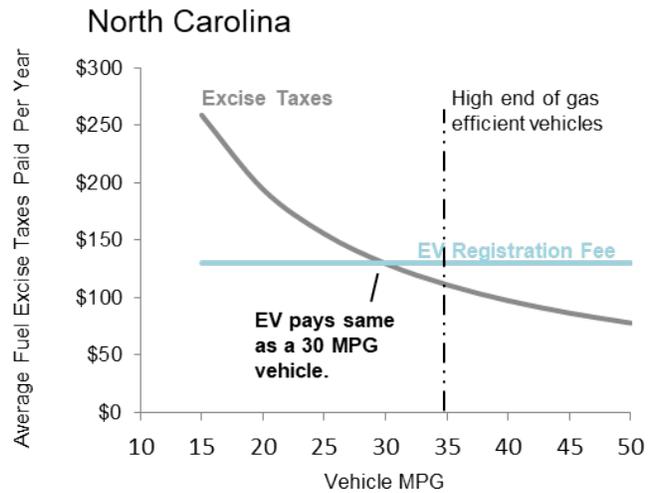
Nebraska

EV: **\$75**
 Excise tax: 27.90 cents per gallon



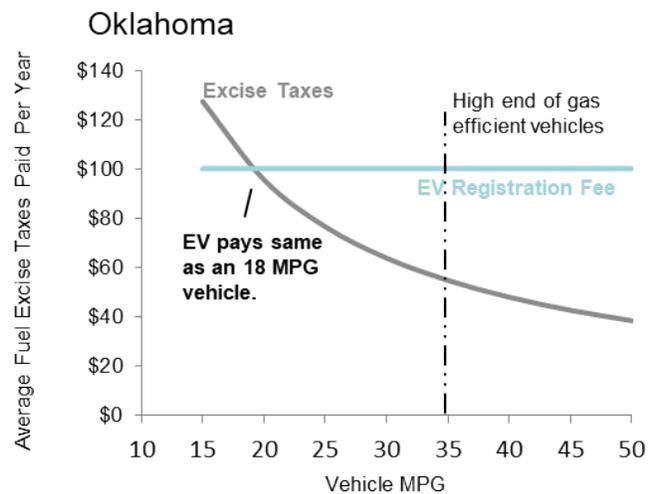
North Carolina

EV: **\$130**
 Excise tax: 34.55 cents per gallon



Oklahoma

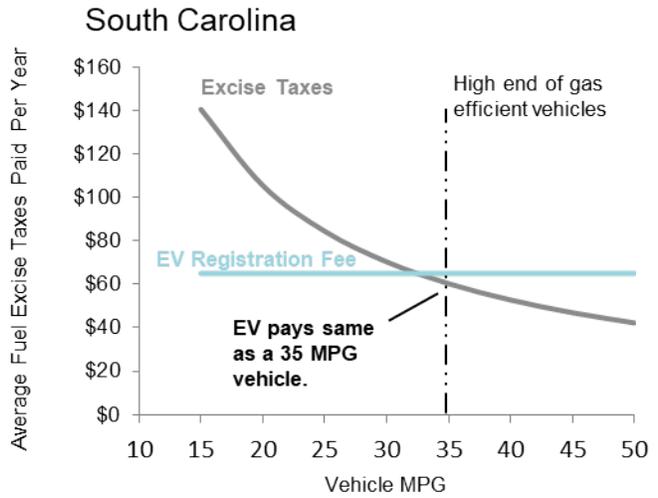
EV: **\$100**
 Excise tax: 17.00 cents per gallon



South Carolina

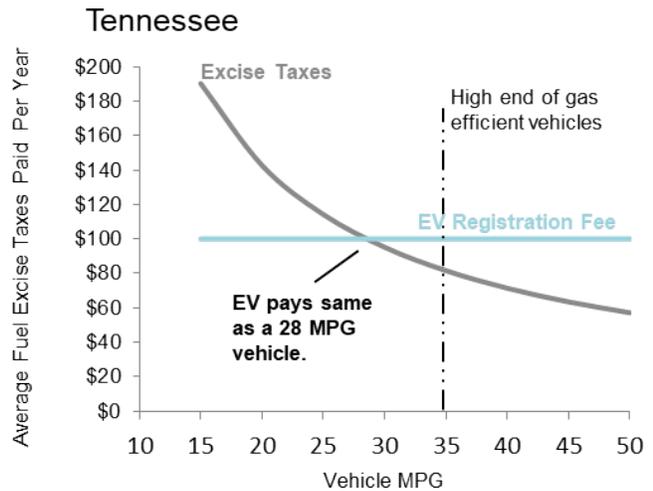
EV: **\$120**
 Excise tax: 18.75 cents per gallon

South Carolina's additional registration fee for EVs is assessed biennially. Chart shows prorated fee of \$60.



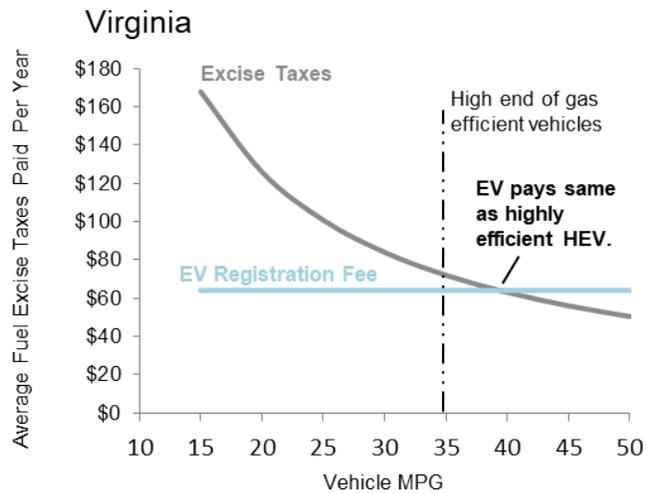
Tennessee

EV: **\$100**
 Excise tax: 25.40 cents per gallon



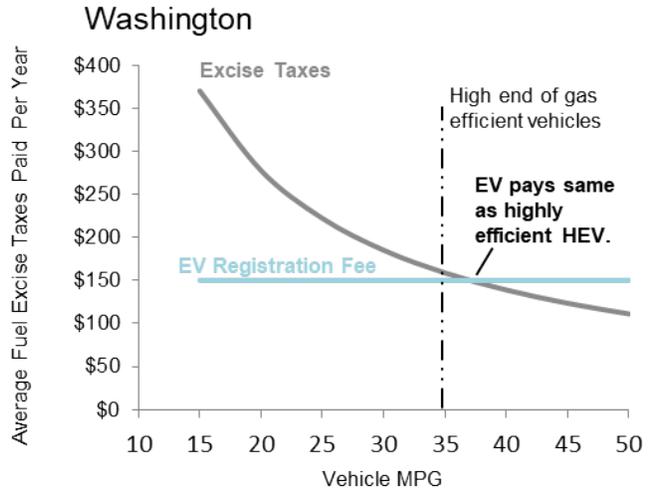
Virginia

EV: **\$64**
 Excise tax: 22.40 cents per gallon



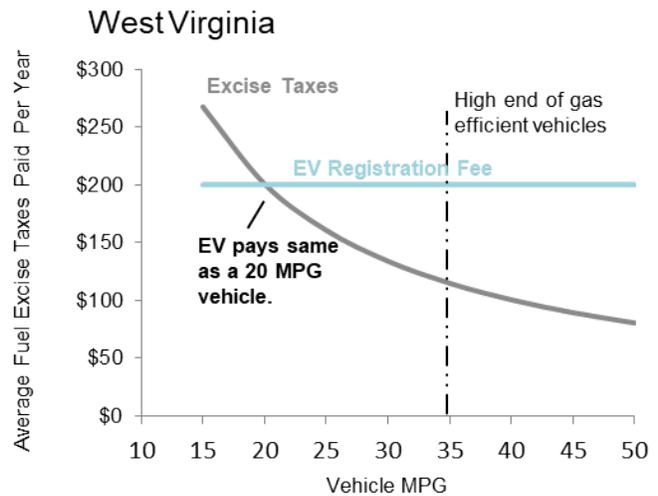
Washington

EV: **\$150**
 Excise tax: 49.40 cents per gallon



West Virginia

EV: **\$200**
 Excise tax: 35.70 cents per gallon



Wyoming

EV: **\$50**
 Excise tax: 24.00 cents per gallon

