

**138.475 Definitions for section -- Ownership fees for electric vehicles.**

- (1) As used in this section:
  - (a) "Electric motorcycle" means the same as "motorcycle" or "motor scooter" as defined in KRS 186.010, that is powered by a:
    1. Battery or equivalent energy storage device that can be charged with an electric plug using an external electricity source; or
    2. Combination of an internal combustion engine and electric motor; and
  - (b) "Electric vehicle" means any vehicle that has plug-in charging capability, regardless of whether the vehicle is powered by:
    1. An electric motor only; or
    2. A combination of an internal combustion engine and electric power.
- (2) At the time of initial registration, and each year upon annual vehicle registration renewal, the county clerk shall collect, as required under KRS 186.050, from the registrants of electric motorcycles and electric vehicles the electric vehicle ownership fees established under subsections (3) and (4) of this section.
- (3) The electric vehicle ownership fees shall be:
  - (a) One hundred twenty dollars (\$120) for electric vehicles; and
  - (b) Sixty dollars (\$60) for electric motorcycles.
- (4) The Department of Revenue shall adjust the fees established in subsection (3) of this section, on the same schedule and in the same manner as the adjustments to the electric vehicle power taxes under KRS 138.477, except that:
  - (a) Adjustment to the fees shall be rounded to the nearest dollar; and
  - (b) Any adjustment of fees shall not result in a decrease below the base fees established in subsection (3) of this section.
- (5) The electric vehicle ownership fees collected under this section shall be transferred to the road fund.

**Effective:** January 1, 2025

**History:** Amended 2024 Ky. Acts ch. 166, sec. 20, effective January 1, 2025. -- Amended 2023 Ky. Acts ch. 92, sec. 5, effective January 1, 2024. -- Created 2022 Ky. Acts ch. 212, sec. 32, effective January 1, 2024.