

# JLBC Fiscal Note

**BILL #** HB 2259

**TITLE:** TPT; distribution; HURF

**SPONSOR:** Biasiucci

**STATUS:** As Amended by House TI

**PREPARED BY:** Trevor Malzewski

## Description

This bill, as amended by House TI, would require the State Treasurer to deposit 100% of the transaction privilege tax (TPT) non-distribution base revenues associated with electric vehicle charging stations to the Highway User Revenue Fund (HURF) rather than the General Fund and applies the act to taxable periods beginning on the first day of the month following the general effective date.

## Estimated Impact

We estimate that the bill would reduce General Fund revenues by about \$(6.0) million annually beginning in FY 2027. These monies will instead be deposited into HURF. Since the bill is limited to non-distribution base TPT revenue, there will be no impact on local governments.

## Analysis

Our estimate assumes the following:

- 1) There are 4,579 publicly accessible electric vehicle charging ports in the state of Arizona. This is based on 2025 data from Department of Energy's Alternative Fuels Data Center.
- 2) The average daily energy consumption per charging port is 295 Kilowatt-hour (kWh) per day. This estimate is based on EVgo data from 2025.
  - EVgo is a private company that operates charging stations in the US, including Arizona.
- 3) With 4,579 charging ports, the yearly energy consumption for public charging ports would be 493 Gigawatt-hour (gWh).
- 4) The average cost of electricity at an electric vehicle charging station costs 40.4¢/kWh. This is based on data from the American Automobile Association, which provides the average charging costs by state.
- 5) With 493 gWh of yearly consumption at an average cost of 40.4¢/kWh, there is a total of \$199.2 million taxable receipts per year. With a base TPT rate of 5%, of which 60% is not designated as the distribution base, the total non-distribution base revenue to the General Fund would be \$6.0 million.

2/6/26