

JURISDICTION: OKLAHOMA TAX COMMISSION
CITE: 2013-01-15-02 / NON-PRECEDENTIAL
ID: P-11-637-K
DATE: JANUARY 15, 2013
DISPOSITION: SUSTAINED
TAX TYPE: INCOME
APPEAL: NO APPEAL TAKEN

FINDINGS OF FACT AND CONCLUSIONS OF LAW

The above matter comes on for entry of a final order of disposition by the Oklahoma Tax Commission. Having reviewed the files and records herein, including Order No. 2012 09 18 05 of the Oklahoma Tax Commission entered in this matter on October 9, 2012 as well as the Recommended Income Tax Credit Allowance made and entered by the Administrative Law Judge on the 29th day of November, 2012, the Commission hereby enters the following order, and together with the Commission Order No. 2012 09 18 05, incorporated herein by reference as if fully set forth, shall constitute the Order of the Commission.

ADDITIONAL FINDINGS OF FACT

In addition to the Findings of Fact made and entered in Commission Order No. 2012 09 18 05 the Commission makes the following Findings of Fact.

1. The Manufacturer's Suggested Retail Price (MSRP) of the vehicle which is the subject of this protest without any options is \$41,020.00.
2. The Manufacturer's Suggested Retail Price (MSRP) of the non-hybrid version of the same model vehicle without any options is \$34,520.00.
3. The total Manufacturer's Suggested Retail Price (MSRP) of the vehicle which is the subject of this protest is \$45,089.00, consisting of \$41,020.00 for the base model of the vehicle without options, \$1,790.00 of manufacturer installed options, \$800.00 for Delivery, Processing and Handling Fee and \$1,479.00 of Distributor Installed Options.
4. The price actually paid by Protestants for their vehicle, exclusive of processing fees and customer benefit packages is \$40,871.00.
5. The percentage of the MSRP the Protestants paid for their vehicle is 90.645%.
6. The basis of the vehicle which is attributable to propulsion by electricity is \$6,500.00 x .90645 or \$5,891.93.

CONCLUSIONS OF LAW

1. Based on the method approved by the Commission in Order No. 2012 09 18 05 for the determination of the basis of a motor vehicle which is attributable to the propulsion of the vehicle by electricity and the findings of fact made in this order, the Protestants are entitled to an income tax credit of \$2,945.96.

ORDER

The Commission hereby orders that the Protest to the disallowance of an income tax credit be sustained to the extent consistent with the Findings of Fact and Conclusions of Law entered in this order.

OKLAHOMA TAX COMMISSION

CAVEAT: This decision was NOT deemed precedential by the Commission. This means that the legal conclusions are generally applicable or are limited in time and/or effect. Non-precedential decisions are not considered binding upon the Commission. Thus, similar issues may be determined on a case-by-case basis.

NOTE: The distinction between a Commission Order designated as “Precedential” or “Non-Precedential” has been blurred because all OTC Orders resulting from cases heard by the Office of Administrative Law Judges are now published, not just “Precedential” Orders. *See* OKLA. STAT. ANN. tit.68, § 221(G) (West Supp. 2009) and OKLA. STAT. ANN. tit. 75, § 302 (West 2002). *See also* OTC Orders 2009-06-23-02 and 2009-06-23-03 (June 23, 2009), which also conclude the language of the Statute is “clear and unambiguous.”