

For publication on OTC website:

The Oklahoma Tax Commission, after considering and applying the decisions of the Oklahoma appellate Courts, which construed the Oklahoma statute allowing an income tax credit for the purchasers of electric vehicles, has directed that all timely filed requests for the electric vehicle income tax credit by taxpayers who placed American Custom Golf Cars, Inc., ("ACG") models described as:

**California Roadster Extended Range LSV/NEV,
California Roadster Limo Extended Range LSV/NEV,
39 Roadster Extended Range LSV/NEV'**

39 Roadster Limo Extended Range LSV/NEV,

Hummer H3 Extended Range LSV/NEV,

Hummer H3 Limo Extended Range LSV/NEV,

Cadillac Escalade Extended Range LSV/NEV,

Cadillac Escalade Limo Extended Range LSV/NEV,

California Roadster LSV/NEV Standard Range,

California Roadster Limo Standard Range LSV/NEV,

39 Roadster Standard Range LSV/NEV,

39 Roadster Limo Extended Range LSV/NEV,

Hummer H3 Standard Range LSV/NEV,

Hummer H3 Limo Standard Range LSV/NEV,

Cadillac Escalade Standard Range LSV/NEV,

Cadillac Escalade Limo Standard Range LSV/NEV electric vehicles in service before July 1, 2010, which requests were denied on the basis that American Custom Golf Cars, Inc. , ("ACG") models described as:

California Roadster Extended Range LSV/NEV,

California Roadster Limo Extended Range LSV/NEV,

39 Roadster Extended Range LSV/NEV;

39 Roadster Limo Extended Range LSV/NEV,

Hummer H3 Extended Range LSV/NEV,

Hummer H3 Limo Extended Range LSV/NEV,

Cadillac Escalade Extended Range LSV/NEV,

Cadillac Escalade Limo Extended Range LSV/NEV,

California Roadster LSV/NEV Standard Range,

California Roadster Limo Standard Range LSV/NEV,

39 Roadster Standard Range LSV/NEV,

39 Roadster Limo Extended Range LSV/NEV,

Hummer H3 Standard Range LSV/NEV,

Hummer H3 Limo Standard Range LSV/NEV,

Cadillac Escalade Standard Range LSV/NEV,

Cadillac Escalade Limo Standard Range LSV/NEV

electric vehicles did not qualify for the subject credit, should be allowed, and those taxpayers' returns processed for allowance of the claimed credit.