

# OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION  
DAWN CASH, DIRECTOR



PHONE (405) 521-3133  
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December 29, 2009

Re: LR-09-144-A  
First Supplemental Ruling  
Electric Cars

Dear

This letter ruling is in response to your request for a determination as to whether the following models of electric vehicles constitute qualified electric motor vehicle property. The Division has determined that the following vehicles listed qualify as electric motor vehicle property for purposes of the income tax credit found at Section 2357.22 of Title 68 of the Oklahoma Statutes.

## MAKE/MODEL

Cruise Car 2 Passenger KUDO Solar/Non-solar 6022K01 (LSV)  
Cruise Car 4 Passenger KUDO Solar/Non-solar 6042K01 (LSV)  
Cruise Car 4 Passenger KUDO Solar/Non-solar 6043K01 (LSV)  
Cruise Car 4 Passenger KUDO Solar/Non-solar 6062K01 (LSV)

The Division has also determined that the following vehicles listed do NOT qualify as electric motor vehicle property. Specifically, it is the position of the Tax Policy Division that the vehicles fall within the following exclusion:

The term "qualified electric motor vehicle property" shall not apply to vehicles known as "golf carts," "go-carts" and other motor vehicles which are manufactured principally for use off the streets and highways.

## MAKE/MODEL

Cruise Car KUDO Truck Solar/Non-solar 6042KDX01  
Cruise Car KUDO Dump Truck Solar/Non-solar 6062T01  
Cruise Car KUDO Utility Truck Solar/Non-solar 6042KXC01  
Cruise Car KUDO Utility Truck Solar/Non-solar 6020X

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IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION

This response applies only to the circumstances discussed in your supplemental request of December 17, 2009. Pursuant to Oklahoma Administrative Code 710:65-1-3-73(e), this Letter Ruling may be generally relied upon only by the licensed dealer to whom it is issued and person purchasing from said dealer the vehicles referenced herein, assuming that all pertinent facts have been accurately and completely stated and there has been no change in applicable law.

Sincerely,

Oklahoma Tax Commission

A handwritten signature in cursive script, appearing to read "Dawn Elizabeth Cash".

Dawn Elizabeth Cash, Director  
Tax Policy & Research Division