

# OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION  
DAWN CASH, DIRECTOR

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December 15, 2009

RE: LR-09-200  
Electric Vehicle

Dear

This letter is in response to your request for a determination as to whether the following makes and models of electric vehicles constitute qualified electric motor vehicle property.

**MAKE/MODEL**

ZX40ST (LSV)  
ZX40S AD (LSV)

The subject vehicles 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.

This response applies only to the circumstances discussed in your request of October 16, 2009. Pursuant to Oklahoma Administrative Code 710:1-3-73(e), this Letter Ruling may be generally relied upon only by the licensed dealer to whom it is issued and persons 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



Rick Miller, Deputy Director  
Tax Policy & Research Division