OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

PHONE (405) 521-3133
FACSIMILE (405) 522-0063

November 5, 2010

Re: LR-10-027-A
Electric Vehicles

Dear

This is in response to your inquiry whether your "is as the title shows- a Low Speed Vehicle subject to registration and legal to drive on street of 30 mph or less."

The issue of whether a vehicle is required to be titled and tagged is determined by the provisions of the Motor Vehicle Tax Code and is not dependent on or affected by the provisions of the Income Tax Code. The Motor Vehicle Tax Code prohibits a "golf cart" that is not street legal from being tagged and titled but requires a "low-speed electric vehicle" which may be operated on public roads when the posted speed limit is not greater than thirty-five (35) miles per hour to be registered and titled. Accordingly, your as a "low speed electric vehicle" is required to be registered. Comparatively, under the Income Tax Code, a street legal "low-speed electric vehicle" that is known as a golf cart or was manufactured principally for use off the streets and highways did not qualify for the income tax credit found in Section 2357.22 of Title 68.

Sincerely,

OKLAHOMA TAX COMMISSION

Rick Miller

Rick Miller, Deputy Director
Tax Policy & Research Division