OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

PHONE (405) 521-3133
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October 8, 2009

Re: LR-09-132
Electric Vehicles

This letter is in response to your request for a determination and clarification of the previous letter ruling dated September 18, 2009, as to whether the following models of Club Car, Inc. Utility and Transportation 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

Club Car Carryall 2 LSV with a fully enclosed cab area
Club Car Carryall 6 LSV with a fully enclosed cab area

This response applies only to the circumstances discussed in your requests dated September 18, 2009, and September 21, 2009. Pursuant to Oklahoma Administrative Code 710:1-3-73(e), this Letter Ruling may be generally relied upon only by the manufacturer to whom it is issued and any properly licensed motor vehicle dealer with whom the manufacturer has entered into a bona fide contract or franchise agreement to sell the vehicles referenced herein, and persons purchasing from said manufacturer or dealer, 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

Rick Miller, Deputy Director
Tax Policy & Research Division