

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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



October 7, 2009

RE: LR 09-133
Electric Cars

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

MODEL

California Roadster LSV
California Roadster Limo LSV
HUMMER H3 LSV
HUMMER H3 Limo LSV
Cadillac Escalade LSV
Cadillac Escalade Limo LSV

The subject vehicles do not meet the definition of qualified electric motor vehicle property as set forth in 68 O.S. § 2357.22.C. 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.

This response applies only to the circumstances discussed in your request of 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

A handwritten signature in cursive script that reads "Rick Miller".

Rick Miller, Deputy Director
Tax Policy & Research Division