OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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October 7, 2009

RE: LR-09-138
Electric Vehicles

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

MODEL

E-merge E2
E-merge E4

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 24, 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