

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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



October 7, 2009

RE: LR 09-141
Electric Vehicles

This letter is in response to your request for a determination as to whether the following make and model of electric vehicle constitutes qualified electric motor vehicle property.

MAKE/MODEL
Stealth/Patriot LSV 4x4

The subject vehicle does 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 vehicle falls 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 the booklet you provided in late September. 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

A handwritten signature in black ink that reads "Rick Miller". The signature is written in a cursive, slightly slanted style.

Rick Miller, Deputy Director
Tax Policy & Research Division