

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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October 21, 2009

RE: LR-09-143-A
Electric Vehicle

This letter is in response to your resubmission for a determination as to whether the following makes and models of Columbia Parcar's electric vehicles constitute qualified electric motor vehicle property.

MAKE/MODEL

Columbia SMT2-TN---LSV with full enclosures
Columbia SMT4-TN---LSV with full enclosures
Columbia Summit SUV-SN---LSV with full enclosures
Columbia Summit SUV-LN---LSV with full enclosures

The subject vehicles 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.

This response applies only to the circumstances discussed in your resubmission of October 12, 2009. 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



Rick Miller, Deputy Director
Tax Policy & Research Division

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IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION