OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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October 9, 2009

RE: LR-09-143
Electric Car Inquiry

This letter is in response to your request for a determination as to whether the following makes and models of Columbia Parcar's 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

Mega All Electric Truck with Dump Body
Mega All Electric Truck with Cargo Bed
Mega All Electric Truck with Enclosed Van Body
Mega All Electric Truck with Tilt Bed
Mega All Electric Truck with Drop Side Utility Bed

The Division has also determined that the following vehicles listed do NOT qualify as electric motor vehicle property. 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.

MAKE/MODEL

Columbia SM2 LSV
Columbia SM4 LSV
Columbia Summit SUV-S LSV
Columbia Summit SUV-L LSV

This response applies only to the circumstances discussed in your request of September 18, 2009, and to your response to the request for additional information dated October 6, 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

Rick Miller, Deputy Director
Tax Policy & Research Division