

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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December 15, 2009

RE: LR-09-149-A
First Supplemental Ruling
Electric Vehicle

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

MAKE/MODEL

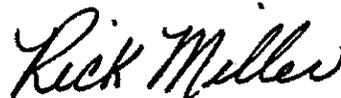
ZAP Xebra Sedan

The subject vehicle qualifies 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 supplemental request of October 23, 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, Deputy Director
Tax Policy & Research Division