

# OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION  
DAWN CASH, DIRECTOR

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



October 9, 2009

RE: LR-09-149  
Electric Vehicles

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

## MAKE/MODEL

ZAP Xebra Pickup Truck  
ZAP Truck XL  
ZAP Van Shuttle

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 request of September 17, 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

A handwritten signature in cursive script that reads "Rick Miller".

Rick Miller, Deputy Director  
Tax Policy & Research Division