OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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October 13, 2009

RE: LR-09-150
Electric Car Inquiry

This letter is in response to your request for a determination as to whether the following makes and models of Titan 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

T6042KDX
T6042KXC
T6043K
T6043KF
T6043P
T6062K
T6062KCX
T6062KXC
T6062P
T6083K
T6088K
T6113K
T6118KA
T6118KB
T6153K
T6158K
EG6022K
T6042K

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

EG6042A
EG6020A4D

This response applies only to the circumstances discussed in your request of September 22, 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