

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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October 7, 2009

RE: LR-09-159
Electric Vehicles

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

MAKE/MODEL

Badboy Buggie XT LSV
Stealth Patriot LSV
Fairplay EVE
Fairplay Goat
American Custom Golfcars Hummer H3
American Custom Golfcars Escalade
American Custom Golfcars Roadster Limo
Titan UTV Hunting Buggy

The subject vehicles do not meet the definition of qualified electric motor vehicle property as set forth in 68 O.S. § 2357.22.C. 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.

This response applies only to the circumstances discussed in your request of October 2, 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

A handwritten signature in black ink that reads "Rick Miller". The signature is written in a cursive style with a prominent loop at the end of the name.

Rick Miller, Deputy Director
Tax Policy & Research Division