OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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December 15, 2009

RE: LR-09-173
Electric Vehicle

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

MAKE/MODEL

Hiline XG-4 (LSV)

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 request of October 20, 2009. Pursuant to Oklahoma Administrative Code 710:1-3-73(e), this Letter Ruling may be generally relied upon only by the person to whom it is issued and any other persons purchasing the vehicle 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