

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

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December 15, 2009

RE: LR-09-201
Electric Vehicle

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

MAKE/MODEL

Club Car Villager 2 + 2 (LSV)

The subject vehicle does 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 vehicle falls 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 November 11, 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

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

Rick Miller, Deputy Director
Tax Policy & Research Division

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