

# OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION  
DAWN CASH, DIRECTOR

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August 9, 2010

RE: LR-10-079  
Electric Vehicle

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

MAKE/MODEL

EVT Equinox 168

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 May 7, 2010. 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

cc: Deborah McIntire, Director  
Account Maintenance Division

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IT IS OUR MISSION TO SERVE THE PEOPLE OF OKLAHOMA BY PROMOTING TAX COMPLIANCE THROUGH QUALITY SERVICE AND FAIR ADMINISTRATION.