

# OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION  
DAWN CASH, DIRECTOR

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April 9, 2010

Re: LR-10-55-B  
Electric Vehicles

This letter is in response to your request for a determination and clarification of the previous letter ruling LR-09-142 dated October 7, 2009, as to whether the following model of JH Global Services' electric vehicles constitutes qualified electric motor vehicle property.

## MAKE/MODEL

Star-BN48-4NEV/LSV

The Division has determined that the vehicle listed 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 December 23, 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