

For publication on OTC website:

The Oklahoma Tax Commission, after considering and applying the decisions of the Oklahoma appellate Courts, which construed the Oklahoma statute allowing an income tax credit for the purchasers of electric vehicles, has directed that all timely filed requests for the electric vehicle income tax credit by taxpayers who placed **Star Electric Vehicles**, models:

Star-BN 48-2 NEV/LSV 2 Passenger Deluxe Bubble Low-Speed Vehicle;
Star-B 48-2 NEV/LSV 2 Passenger Champion Bubble Low-Speed Vehicle;
Star-B 48-4 NEV/LSV 4 Passenger Champion Bubble Low-Speed Vehicle;
Star-BN 48-4 NEV/LSV 4 Passenger Deluxe Bubble Low-Speed Vehicle;
Star-B 48-6 NEV/LSV 6 Passenger Champion Bubble Low-Speed Vehicle;
Star-B 48-2 NEV/LSV 2 Passenger Low-Speed Vehicle;
Star- 48-4 SF NEV/LSV 4 Passenger Short Low-Speed Vehicle;
Star-48-4 NEV/LSV 4 Passenger Long Low-Speed Vehicle;
Star-48-6SF NEV/LSV 6 Passenger Short Low-Speed Vehicle;
Star-48-6 NEV/LSV 6 Passenger Long Low-Speed Vehicle;
Star-48 L-4SF-NEVILSV 4 Passenger Short Lifted Low-Speed Vehicle;
Star-48 L-22F-NEV/LSV 4 Passenger Short Lifted Low-Speed Vehicle;
Star-48 L-6SF-NEV/LSV 6 Passenger Short Lifted Low-Speed Vehicle electric vehicles in service before July 1, 2010, which requests were denied on the basis that **Star Electric Vehicles**, models:

Star-BN 48-2 NEV/LSV 2 Passenger Deluxe Bubble Low-Speed Vehicle;
Star-B 48-2 NEV/LSV 2 Passenger Champion Bubble Low-Speed Vehicle;
Star-B 48-4 NEV/LSV 4 Passenger Champion Bubble Low-Speed Vehicle;
Star-BN 48-4 NEV/LSV 4 Passenger Deluxe Bubble Low-Speed Vehicle;
Star-B 48-6 NEV/LSV 6 Passenger Champion Bubble Low-Speed Vehicle;
Star-B 48-2 NEV/LSV 2 Passenger Low-Speed Vehicle;
Star- 48-4 SF NEV/LSV 4 Passenger Short Low-Speed Vehicle;
Star-48-4 NEV/LSV 4 Passenger Long Low-Speed Vehicle;
Star-48-6SF NEV/LSV 6 Passenger Short Low-Speed Vehicle;
Star-48-6 NEV/LSV 6 Passenger Long Low-Speed Vehicle;
Star-48 L-4SF-NEVILSV 4 Passenger Short Lifted Low-Speed Vehicle;
Star-48 L-22F-NEV/LSV 4 Passenger Short Lifted Low-Speed Vehicle;
Star-48 L-6SF-NEV/LSV 6 Passenger Short Lifted Low-Speed Vehicle electric vehicles did not qualify for the subject credit, should be allowed, and those taxpayers' returns processed for allowance of the claimed credit.