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Oklahoma Tax Commission
Tax Policy and Research

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TO: J. Michael Wallace Long Drive Solar	Fax Number (404) 497-7405
FROM: Dawn Cash, Director Tax Policy and Research	Phone Number: (405) 521-3123 Fax Number: (405) 522-0063

Subject:

Message:

URGENT FOR REVIEW PLEASE COMMENT PLEASE REPLY PLEASE RECYCLE

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OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

PHONE (405) 521-3133
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October 7, 2009

J. Michael Wallace, President
4828 E. Meadows Court
Grand Rapids, MI 49546

Re: LR 09-144
Electric Cars

Dear Mr. Wallace,

This letter is in response to your request for a determination as to whether the following models of Long Drive Solar's electric vehicles constitute qualified electric motor vehicle property. The Division has determined that the following vehicles listed qualify as electric motor vehicle property for purposes of the income tax credit found at Section 2357.22 of Title 68 of the Oklahoma Statutes.

MAKE/MODEL

Cruise Car 4 Passenger Kudo Solar Electric Hybrid
Cruise Car 4 Passenger Police Kudo Solar Electric Hybrid
Cruise Car 6 Passenger Kudo Solar Electric Hybrid

The Division has also determined that the following vehicles listed do NOT qualify as electric motor vehicle property. Specifically, it is the position of the Tax Policy Division that the vehicles fall 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.

MAKE/MODEL

Cruise Car 2 Passenger Sunray Solar Electric Hybrid
Cruise Car 4 Passenger Sunray Solar Electric Hybrid
Cruise Car 6 Passenger Sunray Scout Solar Electric Hybrid
Cruise Car 4 Passenger Sunray Solar Electric Hybrid
Cruise Car 6 Passenger Sunray Solar Electric Hybrid (2048KSZ)
Cruise Car 6 Passenger Sunray Solar Electric Hybrid (2068K01)
Cruise Car 6 Passenger Sunray Solar Electric Hybrid (2068K01)

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This response applies only to the circumstances discussed in your request of September 21, 2009. Pursuant to Oklahoma Administrative Code 710:1-3-73(e), this Letter Ruling may be generally relied upon only by the manufacturer to whom it is issued and any properly licensed motor vehicle dealer with whom the manufacturer has entered into a bona fide contract or franchise agreement to sell the vehicles referenced herein, and persons purchasing from said manufacturer or dealer, 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 black ink that reads "Rick Miller". The signature is written in a cursive, flowing style.

Rick Miller, Deputy Director
Tax Policy & Research Division