

OKLAHOMA TAX COMMISSION

TAX POLICY DIVISION
DAWN CASH, DIRECTOR

PHONE (405) 521-3133
FACSIMILE (405) 522-0063



October 7, 2009

Edd Painter
Eide Bailly LLP
2402 Westport Dr.
Norman, OK 73069

Re: LR 09-119

Dear Mr. Painter,

This letter is in response to your request for a determination as to whether the following models of Global Electric Motorcars' electric vehicles constitute qualified electric motor vehicle property.

MAKE/MODEL

GEM e2
GEM e4
GEM e6
GEM eS
GEM eL
GEM eL XD

The subject vehicles 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.

This response applies only to the circumstances discussed in your request of August 31, 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

Page 2 of 2
LR-09-119
October 7, 2009

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, slightly slanted style.

Rick Miller, Deputy Director
Tax Policy & Research Division