

109<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5579

To amend the Internal Revenue Code of 1986 to include heavier vehicles and sport utility vehicles in the limitation on the depreciation of certain luxury automobiles and to impose the gas guzzler tax on such vehicles.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 9, 2006

Mr. MARKEY (for himself, Ms. ESHOO, Mr. GRIJALVA, Ms. LEE, Mr. STARK, Mr. OBERSTAR, Mrs. CAPPS, Mr. MCGOVERN, Ms. MCCOLLUM of Minnesota, Mr. DELAHUNT, Mr. SANDERS, Mr. INSLEE, Mr. OLVER, Mr. MORAN of Virginia, Mr. FARR, and Mr. GEORGE MILLER of California) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to include heavier vehicles and sport utility vehicles in the limitation on the depreciation of certain luxury automobiles and to impose the gas guzzler tax on such vehicles.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “No Special Tax Sub-  
5 sidies for Gas Guzzlers Act of 2006”.

1 **SEC. 2. INCLUSION OF HEAVIER VEHICLES AND SPORT**  
2 **UTILITY VEHICLES IN LIMITATION ON DE-**  
3 **PRECIATION OF CERTAIN LUXURY AUTO-**  
4 **MOBILES.**

5 (a) **IN GENERAL.**—Section 280F(d)(5)(A) of the In-  
6 ternal Revenue Code of 1986 (defining passenger auto-  
7 mobile) is amended by striking clause (ii) and all that fol-  
8 lows and inserting the following new clause:

9 “(ii)(I) except as provided in sub-  
10 clause (II) or (III), which is rated at 8,500  
11 pounds unloaded gross vehicle weight or  
12 less,

13 “(II) in the case of a truck or van,  
14 which is rated at 8,500 pounds gross vehi-  
15 cle weight or less, or

16 “(III) in the case of a sport utility ve-  
17 hicle, which is rated at 14,000 pounds  
18 gross vehicle weight or less.”.

19 (b) **DEFINITION.**—Section 280F(d)(5) of such Code  
20 is amended by adding at the end the following new sub-  
21 paragraph:

22 “(C) **SPORT UTILITY VEHICLE.**—The term  
23 ‘sport utility vehicle’ means a medium duty pas-  
24 senger vehicle (as defined in regulations pre-  
25 scribed by the Administrator of the Environ-  
26 mental Protection Agency for purposes of the

1 administration of title II of the Clean Air Act  
2 (42 U.S.C. 7521 et seq.)). Such term does not  
3 include any vehicle which—

4 “(i) does not have the primary load  
5 carrying device or container attached,

6 “(ii) has a seating capacity of more  
7 than 12 individuals,

8 “(iii) is designed for more than 9 indi-  
9 viduals in seating rearward of the driver’s  
10 seat,

11 “(iv) is equipped with an open cargo  
12 area, or a covered box not readily acces-  
13 sible from the passenger compartment, of  
14 at least 72.0 inches in interior length, or

15 “(v) has an integral enclosure, fully  
16 enclosing the driver compartment and load  
17 carrying device, does not have seating rear-  
18 ward of the driver’s seat, and has no body  
19 section protruding more than 30 inches  
20 ahead of the leading edge of the wind-  
21 shield.”.

22 (c) CONFORMING AMENDMENT.—Subparagraph (B)  
23 of section 179(b)(6) of such Code is amended to read as  
24 follows:

1           “(B) SPORT UTILITY VEHICLE.—For pur-  
 2           poses of subparagraph (A), the term ‘sport util-  
 3           ity vehicle’ means a sport utility vehicle (as de-  
 4           fined by section 280F(d)(5)(C)) which is not  
 5           subject to section 280F.”.

6           (d) EFFECTIVE DATE.—The amendments made by  
 7 this section shall apply to property placed in service after  
 8 the date of the enactment of this Act.

9   **SEC. 3. IMPOSITION OF GAS GUZZLER TAX WITH RESPECT**  
 10                           **TO SPORT UTILITY VEHICLES.**

11           (a) IN GENERAL.—Clause (ii) of section  
 12 4064(b)(1)(A) of the Internal Revenue Code of 1986 (de-  
 13 fining automobile) is amended to read as follows:

14                           “(ii)(I) except as provided in sub-  
 15                           clause (II), which is rated at 8,500 pounds  
 16                           unloaded gross vehicle weight or less, or

17                           “(II) in the case of a sport utility ve-  
 18                           hicle (within the meaning of section  
 19                           280F(d)(5)), which is rated at 14,000  
 20                           pounds gross vehicle weight or less.”.

21           (b) EFFECTIVE DATE.—The amendment made by  
 22 this section shall apply to sales after the date of the enact-  
 23 ment of this Act.

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