

## Internal Revenue Service, Treasury

## § 48.4064-1

(f) *Effective date.* Section 4063(e) (relating to light-duty truck parts and accessories) applies to sales on or after December 1, 1978. Light-duty truck parts or accessories sold prior to that date are not exempt from tax under section 4061(b) by reason of section 4063(e).

[T.D. 7834, 47 FR 42344, Sept. 27, 1982]

### § 48.4063-3 Other tax-free sales.

For provisions relating to tax-free sales of articles referred to in section 4061, see:

(a) Section 4221, relating to certain tax-free sales;

(b) Section 4222, relating to registration; and

(c) Section 4223, relating to special rules pertaining to further manufacture;

and the regulations thereunder contained in Subpart N of this part.

[T.D. 7727, 28 FR 3633, Apr. 13, 1963. Redesignated by T.D. 7834, 47 FR 42344, Sept. 27, 1982]

### § 48.4064-1 Gas guzzler tax.

(a) *General rule*—(1) *In general.* Section 4064 imposes on the sale by the manufacturer of an automobile a tax determined in accordance with the tables in section 4064(a) (1) through (7), and in paragraph (a)(2) of this section. The tax is applicable to model types of 1980 and later model year automobiles that have a fuel economy level below the applicable tax-free fuel economy level. Paragraph (b) of this section defines the following terms: sale, manufacturer, automobile, model year, model type, fuel economy, and fuel. Paragraph (c) of this section contains rules relating to the determination of fuel economy. Paragraph (d) of this section contains a special rule for certain small manufacturers. Paragraph (e) of this section contains rules relating to the tax-free sales of emergency vehicles.

(2) *Tables.* (i) In the case of a 1980 model year automobile:

If the fuel economy of the model type in which the automobile falls is:

The tax is—	
Miles per gallon:	
At least 15 .....	0
At least 14 but less than 15 .....	\$200

The tax is—

At least 13 but less than 14 .....	300
Less than 13 .....	550

(ii) In the case of a 1981 model year automobile:

If the fuel economy of the model type in which the automobile falls is:

The tax is—

Miles per gallon:	
At least 17 .....	0
At least 16 but less than 17 .....	\$200
At least 15 but less than 16 .....	350
At least 14 but less than 15 .....	450
At least 13 but less than 14 .....	550
Less than 13 .....	650

(iii) In the case of a 1982 model year automobile:

If the fuel economy of the model type in which the automobile falls is:

The tax is—

Miles per gallon:	
At least 18.5 .....	0
At least 17.5 but less than 18.5 .....	\$200
At least 16.5 but less than 17.5 .....	350
At least 15.5 but less than 16.5 .....	450
At least 14.5 but less than 15.5 .....	600
At least 13.5 but less than 14.5 .....	750
At least 12.5 but less than 13.5 .....	950
Less than 12.5 .....	1,200

(iv) In the case of a 1983 model year automobile:

If the fuel economy of the model type in which the automobile falls is:

The tax is—

Miles per gallon:	
At least 19 .....	0
At least 18 but less than 19 .....	\$350
At least 17 but less than 18 .....	500
At least 16 but less than 17 .....	650
At least 15 but less than 16 .....	800
At least 14 but less than 15 .....	1,000
At least 13 but less than 14 .....	1,250
Less than 13 .....	1,550

(v) In the case of a 1984 model year automobile:

If the fuel economy of the model type in which the automobile falls is:

The tax is—

Miles per gallon:	
At least 19.5 .....	0
At least 18.5 but less than 19.5 .....	\$450
At least 17.5 but less than 18.5 .....	600
At least 16.5 but less than 17.5 .....	750