

**Internal Revenue Code Section 4064(b)(1)(A)**

Gas guzzler tax

(b) Definitions. For purposes of this section—

(1) Automobile.



(A) In general. The term 'automobile' means any 4-wheeled vehicle propelled by fuel—

(i) which is manufactured primarily for use on public streets, roads, and highways (except any vehicle operated exclusively on a rail or rails), and

(ii) which is rated at 6,000 pounds unloaded gross vehicle weight or less.

(B) Exception for certain vehicles. The term 'automobile' does not include any vehicle which is treated as a nonpassenger automobile under the rules which were prescribed by the Secretary of Transportation for purposes of section 32901 of title 49, United States Code, and which were in effect on the date of the enactment of this section.

(C) . . .