

## **Prop. Reg. Section 48.4001-1(b)(2)**

### Luxury tax imposed on passenger vehicles

(a) In general.

(1) Imposition of tax. Section 4001 imposes a tax (the luxury automobile tax) on the first retail sale of a passenger vehicle if the sales price of the vehicle exceeds \$30,000.

(2) Amount of tax. The luxury automobile tax is equal to 10 percent of the amount by which the sales price of the vehicle exceeds \$30,000.

(3) Liability for tax. The luxury automobile tax shall be paid by the person who makes the first retail sale.


(b) Passenger vehicle defined.

(1) In general. For purposes of this section, the term "passenger vehicle" means a 4-wheeled vehicle that is manufactured or sold primarily for use on public streets, roads, and highways, and that is-

(i) Rated (except in the case of a truck, van, or limousine) at 6,000 pounds unloaded gross vehicle weight or less;

(ii) A truck or van rated at 6,000 pounds gross vehicle weight or less; or

(iii) A limousine.



(2) Meaning of terms. The following definitions set forth the meanings of certain terms for purposes of this paragraph (b)-

(i) Unloaded gross vehicle weight. The term "unloaded gross vehicle weight" means the curb weight of a vehicle fully equipped for service, but without passengers or cargo.

(ii) Gross vehicle weight. The term "gross vehicle weight" has the meaning given such term by § 145.4051-1(e)(3).

(iii) Truck or van.

(A) Van. The term "van" means a vehicle (whether configured to transport cargo or passengers behind the driver's position) that-

(1) Is built on a truck chassis; and

(2) Has an enclosed body.

(B) Multi-purpose and sport utility vehicles included. The term "truck or van" includes vehicles that are commonly known as minivans or sport utility vehicles.

(iv) Limousines. The term "limousine" means any sedan seating four or more passengers behind the driver.

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