

fuel and natural gas dual fuel automobiles, the fuel economy while such automobiles are operated on gasoline will be used for Gas Guzzler Tax assessments.

(1) The provisions of this section do not apply to passenger automobiles exempted for Gas Guzzler Tax assessments by applicable federal law and regulations. However, the manufacturer of an exempted passenger automobile may, in its discretion, label such vehicles in accordance with the provisions of this section.

(2) For 1991 and later model year passenger automobiles, the combined FTP/HFET-based model type fuel economy value determined in § 600.208-08 used for Gas Guzzler Tax assessments shall be calculated in accordance with the following equation, rounded to the nearest 0.1 mpg:

$$FE_{adj} = FE[(0.55 \times a_g \times c) + (0.45 \times c) + (0.5556 \times a_g) + 0.4487] / ((0.55 \times a_g) + 0.45) + IW_g$$

Where:

$FE_{adj}$  = Fuel economy value to be used for determination of gas guzzler tax assessment rounded to the nearest 0.1 mpg.

$FE$  = Combined model type fuel economy calculated in accordance with § 600.208-08, rounded to the nearest 0.0001 mpg.

$a_g$  = Model type highway fuel economy, calculated in accordance with § 600.208-08, rounded to the nearest 0.0001 mpg divided by the model type city fuel economy calculated in accordance with § 600.208-08, rounded to the nearest 0.0001 mpg. The quotient shall be rounded to 4 decimal places.

$c$  = gas guzzler adjustment factor =  $1.300 \times 10^{-3}$  for the 1986 and later model years.

$IW_g$  =  $(9.2917 \times 10^{-3} \times SF_{3IWC} FE_{3IWC}) - (3.5123 \times 10^{-3} \times SF_{4ETWG} FE_{4IWC})$ .

NOTE: Any calculated value of  $IW$  less than zero shall be set equal to zero.

$SF_{3IWC}$  = The 3000 lb. inertia weight class sales in the model type divided by the total model type sales; the quotient shall be rounded to 4 decimal places.

$SF_{4ETWG}$  = The 4000 lb. equivalent test weight sales in the model type divided by the total model type sales, the quotient shall be rounded to 4 decimal places.

$FE_{3IWC}$  = The 3000 lb. inertia weight class base level combined fuel economy used to calculate the model type fuel economy rounded to the nearest 0.0001 mpg.

$FE_{4IWC}$  = The 4000 lb. inertia weight class base level combined fuel economy used to calculate the model type fuel economy rounded to the nearest 0.001 mpg.

(b)(1) For passenger automobiles sold after December 31, 1990, with a combined FTP/HFET-based model type fuel economy value of less than 22.5 mpg (as determined in § 600.208-08), calculated in accordance with paragraph (a)(2) of this section and rounded to the nearest 0.1 mpg, each vehicle fuel economy label shall include a Gas Guzzler Tax statement pursuant to 49 U.S.C. 32908(b)(1)(E). The tax amount stated shall be as specified in paragraph (b)(2) of this section.

(2) For passenger automobiles with a combined general label model type fuel economy value of:

(i) At least 22.5 mpg, no Gas Guzzler Tax statement is required.

(ii) At least 21.5 mpg, but less than 22.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$1,000.

(iii) At least 20.5 mpg, but less than 21.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$1,300.

(iv) At least 19.5 mpg, but less than 20.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$1,700.

(v) At least 18.5 mpg; but less than 19.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$2,100.

(vi) At least 17.5 mpg, but less than 18.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$2,600.

(vii) At least 16.5 mpg, but less than 17.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$3,000.

(viii) At least 15.5 mpg, but less than 16.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$3,700.

(ix) At least 14.5 mpg, but less than 15.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$4,500.

(x) At least 13.5 mpg, but less than 14.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$5,400.

(xi) At least 12.5 mpg, but less than 13.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$6,400.

(xii) Less than 12.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$7,700.

[71 FR 77957, Dec. 27, 2006]

**§ 600.513-81 Gas Guzzler Tax.**

(a)(1) The provisions of this section do not apply to passenger automobiles exempted from Gas Guzzler Tax assessments by the Energy Tax Act of 1978

and regulations promulgated thereunder by the Internal Revenue Service. *However*, the manufacturer of an exempted passenger automobile may, in his discretion, label such vehicles in accordance with the provisions of this section.

(2) Vehicles produced by a manufacturer that has been granted an alternate tax rate schedule by the Secretary of the Treasury shall be labeled with the applicable tax determined under any such alternate tax schedule.

(3) For 1980 and later model year passenger automobiles, the combined general label model type fuel economy value used for Gas Guzzler Tax assessments shall be calculated in accordance with the following equation, rounded to the nearest 0.1 mpg:

$$FE_{adj} = Fe[(0.55 \times a_g \times c) + (0.45 \times c) + (0.5556 \times a_g) + 0.4487] / ((0.55 \times a_g) + 0.45) + IW_g$$

Where:

$FE_{adj}$ =Fuel economy value to be used for determination of gas guzzler tax assessment rounded to the nearest 0.1 mpg.

$FE$ =Combined model type fuel economy calculated in accordance with § 600.207, rounded to the nearest 0.0001 mpg.

$a_g$ =Model type highway fuel economy, calculated in accordance with § 600.207, rounded to the nearest 0.0001 mpg divided by the model type city fuel economy calculated in accordance with § 600.207, rounded to the nearest 0.0001 mpg. The quotient shall be rounded to 4 decimal places.

$c=2.501 \times 10^{-2}$  for the 1980 model year  
 $c=2.184 \times 10^{-2}$  for the 1981 model year  
 $c=9.260 \times 10^{-3}$  for the 1982 model year  
 $c=1.435 \times 10^{-2}$  for the 1983 model year  
 $c=1.420 \times 10^{-2}$  for the 1984 model year  
 $c=1.490 \times 10^{-2}$  for the 1985 model year  
 $c=1.300 \times 10^{-3}$  for the 1986 and later model years

$$IW_g = (9.2917 \times 10^{-3} \times SF_{3IWCG} \times FE_{3IWCG}) - (3.5123 \times 10^{-3} \times SF_{4ETWG} \times FE_{4IWCG})$$

NOTE: Any calculated value of IW less than zero shall be set equal to zero.

$SF_{3IWCG}$ =The 3000 lb. inertia weight class sales in the model type divided by the total model type sales. The quotient shall be rounded to 4 decimal places.

$SF_{4ETWG}$ =The 4000 lb. equivalent test weight sales in the model type divided by the total model type sales, the quotient shall be rounded to 4 decimal places.

$FE_{3IWCG}$ =The 3000 lb. inertia weight class base level combined fuel economy used to calculate the model type fuel economy rounded to the nearest 0.0001 mpg.

$FE_{4IWCG}$ =The 4000 lb. inertia weight class base level combined fuel economy used to calculate the model type fuel economy rounded to the nearest 0.0001 mpg.

(b) *This paragraph applies to 1981 model year vehicles.* (1) Passenger automobiles with a combined general label model type fuel economy value of less than 17.0 mpg, calculated in accordance with paragraph (a)(3) of this section and rounded to the nearest 0.1 mpg, shall carry a Gas Guzzler Tax statement pursuant to section 403 of the National Energy Conservation Policy Act.

(2) For passenger automobiles with a combined general label model type fuel economy value of:

(i) At least 17.0 mpg, no Gas Guzzler Tax statement is required.

(ii) At least 16.0 mpg, but less than 17.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$200.

(iii) At least 15.0 mpg, but less than 16.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$350.

(iv) At least 14.0 mpg, but less than 15.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$450.

(v) At least 13.0 mpg, but less than 14.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$550.

(vi) Less than 13.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$650.

(c) *This paragraph applies to 1982 model year vehicles.* (1) Passenger automobiles with a combined general label model type fuel economy value of less than 18.5 mpg, calculated in accordance with paragraph (a)(3) of this section and rounded to the nearest 0.1 mpg, shall carry a Gas Guzzler Tax statement pursuant to section 403 of the National Energy Conservation Policy Act.

(2) For passenger automobiles with a combined general label model type fuel economy value of:

(i) At least 18.5 mpg, no Gas Guzzler Tax statement is required.

(ii) At least 17.5 mpg, but less than 18.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$200.

(iii) At least 16.5 mpg, but less than 17.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$350.

(iv) At least 15.5 mpg, but less than 16.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$450.

(v) At least 14.5 mpg, but less than 15.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$600.

(vi) At least 13.5 mpg, but less than 14.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$750.

(vii) At least 12.5 mpg, but less than 13.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$950.

(viii) Less than 12.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$1,200.

(d) *This paragraph applies to 1983 model year vehicles.* (1) Passenger automobiles with a combined general label model type fuel economy value of less than 19.0 mpg, calculated in accordance with paragraph (a)(3) of this section and rounded to the nearest 0.1 mpg, shall carry a Gas Guzzler Tax statement pursuant to section 403 of the National Energy Conservation Policy Act.

(2) For passenger automobiles with a combined general label model type fuel economy value of:

(i) At least 19.0 mpg, no Gas Guzzler Tax statement is required.

(ii) At least 18.0 mpg, but less than 19.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$350.

(iii) At least 17.0 mpg, but less than 18.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$500.

(iv) At least 16.0 mpg, but less than 17.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$650.

(v) At least 15.0 mpg, but less than 16.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$800.

(vi) At least 14.0 mpg, but less than 15.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$1,000.

(vii) At least 13.0 mpg, but less than 14.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$1,250.

(viii) Less than 13.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$1,550.

(e) *This paragraph applies to 1984 model year vehicles.* (1) Passengers automobiles with a combined general label model type fuel economy value of less than 19.5 mpg, calculated in accordance with paragraph (a)(3) of this section and rounded to the nearest 0.1 mpg, shall carry a Gas Guzzler Tax statement pursuant to section 403 of the National Energy Conservation Policy Act.

(2) For passenger automobiles with a combined general label model type fuel economy value of:

(i) At least 19.5 mpg, no Gas Guzzler Tax statement is required.

(ii) At least 18.5 mpg, but less than 19.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$450.

(iii) At least 17.5 mpg, but less than 18.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$600.

(iv) At least 16.5 mpg, but less than 17.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$750.

(v) At least 15.5 mpg, but less than 16.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$950.

(vi) At least 14.5 mpg, but less than 15.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$1,150.

(vii) At least 13.5 mpg, but less than 14.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$1,450.

(viii) At least 12.5 mpg, but less than 13.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$1,750.

(ix) Less than 12.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$2,150.

(f) *This paragraph applies to 1985 model year vehicles.* (1) Passengers automobiles with a combined general label model type fuel economy value of less than 21.0 mpg, calculated in accordance with paragraph (a)(3) of this section and rounded to the nearest 0.1 mpg, shall carry a Gas Guzzler Tax statement pursuant to section 403 of the National Energy Conservation Policy Act.

(2) For passenger automobiles with a combined general label model type fuel economy value of:

(i) At least 21.0 mpg, no Gas Guzzler Tax statement is required.

(ii) At least 20.0 mpg, but less than 21.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$500.

(iii) At least 19.0 mpg, but less than 20.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$600.

(iv) At least 18.0 mpg, but less than 19.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$800.

(v) At least 17.0 mpg, but less than 18.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$1,000.

(vi) At least 16.0 mpg, but less than 17.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$1,200.

(vii) At least 15.0 mpg, but less than 16.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$1,500.

(viii) At least 14.0 mpg, but less than 15.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$1,800.

(ix) At least 13.0 mpg, but less than 14.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$2,200.

(x) Less than 13.0 mpg, the Gas Guzzler Tax statement shall show a tax of \$2,650.

(g) *This paragraph applies to 1986 and later model year vehicles.* (1) Passenger automobiles with a combined general label model type fuel economy value of less than 22.5 mpg, calculated in accordance with paragraph (a)(3) of this section and rounded to the nearest 0.1 mpg, shall carry a Gas Guzzler Tax statement pursuant to section 403 of the National Energy Conservation Policy Act.

(2) For passenger automobiles with a combined general label model type fuel economy value of:

(i) At least 22.5 mpg, no Gas Guzzler Tax statement is required.

(ii) At least 21.5 mpg, but less than 22.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$500.

(iii) At least 20.5 mpg, but less than 21.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$650.

(iv) At least 19.5 mpg, but less than 20.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$850.

(v) At least 18.5 mpg, but less than 19.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$1,050.

(vi) At least 17.5 mpg, but less than 18.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$1,300.

(vii) At least 16.5 mpg, but less than 17.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$1,500.

(viii) At least 15.5 mpg, but less than 16.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$1,850.

(ix) At least 14.5 mpg, but less than 15.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$2,250.

(x) At least 13.5 mpg, but less than 14.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$2,700.

(xi) At least 12.5 mpg, but less than 13.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$3,200.

(xii) Less than 12.5 mpg, the Gas Guzzler Tax statement shall show a tax of \$3,850.

(Title V of the Motor Vehicle Information and Cost Savings Act, 15 U.S.C. 2001 *et. seq.*, as amended by sec. 403 of the National Energy Conservation Policy Act, Pub. L. 95-619, 92 Stat. 3256)

[45 FR 51165, July 31, 1980, as amended at 50 FR 27187, July 1, 1985]

**§ 600.513-91 Gas Guzzler Tax.**

(a) This section applies only to passenger automobiles sold after December 27, 1991, regardless of the model year of those vehicles. For alcohol dual fuel and natural gas dual fuel automobiles, the fuel economy while such automobiles are operated on gasoline will be used for Gas Guzzler Tax assessments.

(1) The provisions of this section do not apply to passenger automobiles exempted for Gas Guzzler Tax assessments by applicable federal law and regulations. However, the manufacturer of an exempted passenger automobile may, in its discretion, label such vehicles in accordance with the provisions of this section.

(2) For 1991 and later model year passenger automobiles, the combined general label model type fuel economy value used for Gas Guzzler Tax assessments shall be calculated in accordance with the following equation, rounded to the nearest 0.1 mpg:

$$FE_{adj} = FE[(0.55 \times a_g \times c) + (0.45 \times c) + (0.5556 \times a_g) + 0.4487] / ((0.55 \times a_g) + 0.45) + IW_g$$

Where:

FE<sub>adj</sub>=Fuel economy value to be used for determination of gas guzzler tax assessment rounded to the nearest 0.1 mpg.

FE=Combined model type fuel economy calculated in accordance with § 600.207, rounded to the nearest 0.0001 mpg.

a<sub>g</sub>=Model type highway fuel economy, calculated in accordance with § 600.207, rounded to the nearest 0.0001 mpg divided by the model type city fuel economy calculated in accordance with § 600.207, rounded to the nearest 0.0001 mpg. The quotient shall be rounded to 4 decimal places.

c=gas guzzler adjustment factor=1.300×10<sup>-3</sup> for the 1986 and later model years.

$$IW_g = (9.2917 \times 10^{-3} \times SF_{31WCG} \times FE_{31WCG}) - (3.5123 \times 10^{-3} \times SF_{4ETWG} \times FE_{41WCG})$$

NOTE: Any calculated value of IW less than zero shall be set equal to zero.