



SUVs are Regulatory Renegades

SUVs are loophole vehicles across-the-board, but SUVs over 6,000 lbs. collect special exemptions like candy. These wasteful, dangerous vehicles are not held to some of the same crash safety standards as cars and buyers are given outrageously exorbitant tax breaks — creating incentives for manufacturers to churn out more of them while public safety suffers.

Special favors for large SUVs:

Side Impact Crash Protection

- Large SUVs, those over 6,000 pounds, are held to a less protective side impact standard than applies to cars.

Roof Strength Protection

- Large SUVs need not meet *any* roof strength standard.

Tax Breaks

- When businesses purchase an SUV (or other light truck) over 6,000 lbs., they can, thanks to the new Bush tax package, immediately deduct \$100,000 off of the vehicle's price.
- This tax cut will pay in full for every vehicle over 6,000 lbs. except the Hummer.
- These special interest tax breaks do not preclude businesses from taking the standard 20 percent deduction annually over five years.

Above 8,500 lbs., SUVs are also exempt from:

Fuel Economy Standards

- Vehicles need not even comply with the extremely low federal fuel economy standards for light trucks, nor must they report production numbers, miles-per-gallon, or total sales to regulatory agencies.

Emissions Standards

- Currently all vehicles over 8,500 lbs are treated as medium duty passenger vehicles, which have *significantly more lax emission requirements*. Under EPA's Tier 2 rules, medium duty passenger vehicles (between 8,500 and 10,000 pounds) will be phased into the passenger vehicle emission requirements over time. Light trucks, as classified by EPA, also are permitted to emit more pollutants than cars, an exemption also currently scheduled to be phased out.

Child Restraint Anchorage Systems

- Requirements do not apply to vehicles greater than 8,500 lbs., which need not install anchorage systems to accommodate child restraints.

Below is a table of the SUVs eligible for luxury loophole tax breaks:

Sample List of Vehicles that Would Qualify for the SUV Tax Break ¹			
Vehicle Model	Weight (lbs.)	Sticker Price	2003 Deductions <i>without Bush tax break</i>
Cadillac			
Escalade ESV	7,200	\$56,160	\$38,710
Chevrolet			
Suburban 2500	8,600	\$41,280	\$32,160
Tahoe	6,800	\$38,530	\$30,955
Dodge			
Durango	6,400	\$33,280	\$28,645
Ford			
Excursion	8,900	\$43,650	\$33,205
Expedition	6,650	\$37,185	\$30,360
GMC			
Yukon XL Denali	7,200	\$44,695	\$33,665
Hummer			
H1	10,300	\$111,845	\$63,210
H2	8,600	\$50,590	\$36,260
Land Rover			
Discovery	6,064	\$37,995	\$30,720
Range Rover	6,724	\$71,865	\$45,620
Lincoln			
Navigator 4WD	7,450	\$51,960	\$36,860
Mercedes			
M-Class	6,283	\$51,970	\$36,865
Toyota			
Land Cruiser	6,860	\$53,915	\$37,725
Sequoia 4WD	6,600	\$38,080	\$30,755

¹Roder, Aileen, Moinster, Lucas, Taxpayers for Common Sense,
<http://www.taxpayer.net/TCS/whitepapers/SUVtaxbreak.htm#12>, (visited on February 20, 2003)