

**SEC. 474. EXPANSION OF LIMITATION ON DEPRECIATION OF CERTAIN PASSENGER AUTOMOBILES.**

(a) *IN GENERAL*- Section 179(b) (relating to limitations) is amended by adding at the end the following new paragraph:

*`(6) LIMITATION ON COST TAKEN INTO ACCOUNT FOR CERTAIN PASSENGER VEHICLES-*

*`(A) IN GENERAL-* The cost of any sport utility vehicle for any taxable year which may be taken into account under this section shall not exceed \$25,000.

*`(B) SPORT UTILITY VEHICLE-* For purposes of subparagraph (A)--

*`(i) IN GENERAL-* The term 'sport utility vehicle' means any 4-wheeled vehicle which--

*`(I) is manufactured primarily for use on public streets, roads, and highways,*

*`(II) is not subject to section 280F, and*

*`(III) is rated at not more than 14,000 pounds gross vehicle weight.*

*`(ii) CERTAIN VEHICLES EXCLUDED-* Such term does not include any vehicle which--

*`(I) does not have the primary load carrying device or container attached,*

*`(II) has a seating capacity of more than 12 individuals,*

*`(III) is designed for more than 9 individuals in seating rearward of the driver's seat,*

*`(IV) is equipped with an open cargo area, or a covered box not readily accessible from the passenger compartment, of at least 72.0 inches in interior length, or*

*`(V) has an integral enclosure, fully enclosing the driver compartment and load carrying device, does not have seating rearward of the driver's seat, and has no body section protruding more than 30 inches ahead of the leading edge of the windshield.'*

(c) *EFFECTIVE DATE-* The amendments made by this section shall apply to property placed in service after the date of the enactment of this Act.