Submitted electronically via www.regulations.gov (Docket No. BIS-2026-0331)
Mr. Stephen Astle
Director, Defense Industrial Base Division
Office of Strategic Industries and Economic Security
Bureau of Industry and Security
U.S. Department of Commerce
1401 Constitution Avenue NW
Washington, DC 20230

Re: Request for Public Comments on the Proposed Implementation of Duties on Additional Aluminum, Steel, and Copper Derivative Articles Under Section 232
Docket No. 260803-0182 · XRIN 0694-XC166 · 91 Fed. Reg. 50756 (Aug. 6, 2026)

Dear Mr. Astle:

Save America's Working Vehicles respectfully submits these comments in response to the Bureau's request for public input on the proposed inclusion of fourteen additional derivative articles within the scope of the Section 232 duties on aluminum, steel, and copper.[1] Our coalition works to ensure that America's farmers, ranchers, energy producers, and front-line responders can afford the vehicles they need to do their jobs.

We support the Administration's trade agenda. Rebuilding domestic production, strengthening supply chains, and bringing manufacturing jobs home are central to America's long-term economic strength. At the same time, the current tariff framework is creating unintended consequences for the very workers and industries these policies are meant to protect. Recent revisions to the Section 232 framework, including the reduced rate extended to agricultural equipment effective June 8, 2026, were a critical first step and show that the Administration is listening.[2] Full relief for off-road working vehicles is still needed.

We write because the all-terrain vehicles (ATVs) and utility task vehicles (UTVs) that rural America, the domestic energy sector, and public safety agencies rely on every day are already inside the derivative framework this notice proposes to expand. Our experience speaks to two questions the Department has asked: the effect on the economy, including domestic industry, of derivative inclusion, and “any other relevant factors.”

I. The Department's Own Proposal Recognizes That End Use and Metal Content Should Shape Treatment

This notice does not treat all fourteen articles alike, and it should not. The Department proposes a 15 percent rate for self-loading and self-unloading trailers for agricultural purposes rather than the general 25 percent rate, stating plainly that this is “because they are a type of agricultural equipment.” For filled steel containers, it proposes that the duty “apply only to the value of the metal container” and not to the value of the contents.[3] We support both judgments.

That same reasoning applies to off-road working vehicles. The Administration took a positive step in June 2026 when it reduced the rate applied to certain off-road vehicles, like to ATVs, used in agriculture, classified under HTSUS subheading 8703.21.01, from 25 percent to 15 percent.[4] But the relief stopped short. A partial reduction, applied to a duty that is still measured against a vehicle's full customs value, does not relieve the pressure on America's agricultural producers and front-line agencies, and the reduction is temporary rather than permanent. Furthermore, other off-road utility vehicles, including those classified under HTSUS

---

[1] Request for Public Comments on the Proposed Implementation of Duties on Additional Aluminum, Steel, and Copper Derivative Articles Under Section 232, 91 Fed. Reg. 50756, 50757 (Aug. 6, 2026), https://www.federalregister.gov/documents/2026/08/06/2026-15961/request-for-public-comments-on-the-proposed-implementation-of-duties-on-additional-aluminum-steel.

[2] Proclamation 11032 of June 1, 2026, Further Adjusting the Tariff Regimes for Imports of Aluminum, Steel, and Copper Into the United States, https://www.whitehouse.gov/presidential-actions/2026/06/further-adjusting-the-tariff-regimes-for-imports-of-aluminum-steel-and-copper-into-the-united-states/ (effective June 8, 2026).

[3] 91 Fed. Reg. at 50757.

[4] Proclamation 11032, Annex III (Temporary Reduction List for Section 232 Steel and Aluminum Derivatives), https://www.whitehouse.gov/wp-content/uploads/2026/06/Annex-III.pdf. The same classification appeared at 25 percent of full value in Annex I-B to Proclamation 11021, https://www.whitehouse.gov/wp-content/uploads/2026/04/ANNEXES-I-A-I-B-II-III-IV.pdf. See also U.S. Customs & Border Protection, CSMS #68855869 (June 5, 2026), https://content.govdelivery.com/accounts/USDHSCBP/bulletins/41aa83d. The 15 percATVsent rate reflects the total duty applied, consisting of the 2.5 percent Column 1 rate plus a 12.5 percent Section 232 component. Subheading 8703.21.01 covers three- and four-wheel off-road vehicles with straddle seat and handlebar control as well as other vehicles of a cylinder capacity not exceeding 1,000 cc, and therefore reaches ATVs and certain UTVs.

subheading 8703.10.50, along with the replacement parts that keep this equipment in service, were left out altogether.[5]

The Department's stated reason for treating agricultural trailers differently, that they are a type of agricultural equipment, applies with equal force to a UTV. Both are bought by the same producers, put to work on the same land, and depended on for the same reasons. On a working farm, a UTV carries feed to livestock, moves tools and repair parts between fields, and crosses ground a pickup truck cannot, which is why a fourth-generation grower on an 800-acre vegetable and grain operation in southern New Jersey describes it as the vehicle that gets him where he needs to be when every hour matters. For a fire department, it is often the only apparatus that can reach a brush fire on a hillside an engine cannot safely climb. In June, a rescue team from New Hampshire Fish and Game used ATVs to conduct a search operation on Mount Lafayette, saving two groups of stranded hikers.[6] These vehicles are not luxury goods. They are the backbone of daily operations in the field, on sites, and on the front lines, as essential on a farm or ranch as a tractor or a pickup truck. Half measures leave a substantial gap for critical assets across agriculture, energy production, emergency response, and national defense.

II. Duties Assessed on Full Customs Value, With No Exclusion Process, Leave Users Without Recourse

The April 2026 proclamation directs that Section 232 duties apply "to the full customs value of the imported product, regardless of metal content."[7] For a finished vehicle built around a modest quantity of steel, a duty measured against total value is fundamentally different from a duty on metal content. It is what turns a tariff aimed at raw metals into a four-figure increase at the dealership, and it is why the cost lands on the buyer.

There is no exclusion process available to the users of these vehicles. The one authorized under the 2018 proclamations ended in February 2025, and the April 2026 action replaced the standing inclusions process with case-by-case determinations by the Secretary and the Trade Representative.[8] The joint authority exercised in this notice is the avenue that remains, and it is why we bring these concerns to the Department now.

III. The Economic Effect Falls on Producers and Agencies Already Under Severe Strain

American agriculture is in a deep and worsening downturn. USDA forecasts that net farm income will fall by $4.1 billion in 2026 after adjusting for inflation, an American Farm Bureau Federation survey found that roughly 70 percent of farmers cannot afford all the fertilizer they need this season, and Chapter 12 farm bankruptcy filings in April reached their highest monthly level since February 2020, a 130 percent increase over the year before. Even at the reduced rate, these duties can still add as much as $5,000 to the cost of a single off-road working vehicle.[9] Producers are forced to make disadvantageous tradeoffs such as running worn machines longer, taking on debt, and cutting back on maintenance, which raises downtime risk on the operations that feed the country. Rural dealers, often among the largest private employers in their towns, absorb slower sales and thinner margins.

Public safety agencies have even less room to absorb cost. Personnel costs consume the large majority of a typical fire department budget, delivery times for a new fire engine have more than doubled since before the pandemic, and in fiscal year 2024 FEMA received roughly $3.9 billion in Assistance to Firefighters Grant applications and awarded $324 million.[10] The federal government's own wildland fire standards list off-road utility vehicles as a fire suppression resource for terrain a full size engine cannot reach.[11] Every dollar added

---

5 Proclamation 11032, Annex I-B (25% Section 232 Tariff on Full Value), https://www.whitehouse.gov/wp-content/uploads/2026/06/Annex-I-B.pdf.

6 Save America's Working Vehicles, Keeping First Responders Equipped To Save Lives (fact sheet, July 2026), https://saveworkingvehicles.org/wp-content/uploads/2026/07/SaveWorkingVehicles_FirstResponders_FactSheet.pdf.

7 Proclamation 11021 of April 2, 2026, Strengthening Actions Taken to Adjust Imports of Aluminum, Steel, and Copper Into the United States, cl. (1), 91 Fed. Reg. 18201, https://www.whitehouse.gov/presidential-actions/2026/04/strengthening-actions-taken-to-adjust-imports-of-aluminum-steel-and-copper-into-the-united-states/.

8 Bureau of Industry and Security, Section 232 Steel and Aluminum, https://www.bis.gov/about-bis/bis-leadership-and-offices/SIES/section-232-investigations/section-232-steel-aluminum; Cong. Rsch. Serv., IN12519, Section 232 Tariffs on Steel and Aluminum, https://www.congress.gov/crs-product/IN12519.

9 U.S. Dep't of Agric., Econ. Rsch. Serv., Highlights From the Farm Income Forecast (Feb. 5, 2026), https://www.ers.usda.gov/topics/farm-economy/farm-sector-income-finances/highlights-from-the-farm-income-forecast (net farm income forecast at $153.4 billion for 2026, a decline of $4.1 billion, or 2.6 percent, in inflation-adjusted dollars); Am. Farm Bureau Fed'n, Nationwide Survey: Most Farmers Can't Afford Fertilizer (Apr. 14, 2026), https://www.fb.org/news-release/nationwide-survey-most-farmers-cant-afford-fertilizer (survey of more than 5,700 farmers conducted April 3-11, 2026; 70 percent of respondents reported they cannot buy all the fertilizer they need); Epiq AACER Chapter 12 filing data for April 2026 (62 filings, the highest monthly total since February 2020 and a 130 percent increase over April 2025), reported in Farm Bankruptcies Spike in April, AgWeb (June 1, 2026), https://www.agweb.com/news/machinery/farm-bankruptcies-spike-april-it-crisis-or-test-resilience; Save America's Working Vehicles, Sustaining the Backbone of America (fact sheet) ($5,000 estimate), https://saveworkingvehicles.org/wp-content/uploads/2026/06/SaveWorkingVehicles_Farming-Rural_FactSheet.pdf.

10 Statement of Jason Shivers, Division Chief, Forsyth County Fire Department, on behalf of the Int'l Ass'n of Fire Chiefs, submitted to the Subcomm. on Disaster Mgmt., D.C., and Census, S. Comm. on Homeland Sec. and Governmental Affairs, Sounding the Alarm: America's Fire Apparatus Crisis (Sept. 10, 2025), https://www.iafc.org/docs/default-source/1gr/gr_testimonyhsgachearingfireapparatus10sep25.pdf (delivery time for a Type 1 fire engine rose from 8-12 months to 25-28 months, with four-year deliveries now common, and apparatus and ambulance costs up 20 to 25 percent); Fed. Emergency Mgmt. Agency, Assistance to Firefighters Grants, https://www.fema.gov/grants/preparedness/firefighters/assistance-grants (1,635 FY 2024 awards totaling $324 million); Nat'l Volunteer Fire Council, Assistance to Firefighters Grant Program Appropriations, https://www.nvfc.org/wp-content/uploads/2025/02/AFG-appropriations-one-pager-2025.pdf (FEMA received $3.9 billion in FY 2024 AFG applications); Int'l Ass'n of Fire Fighters, Grant Guidance for FEMA's Assistance to Firefighters Grant Program (May 2026), https://www.iaff.org/wp-content/uploads/2026/05/AFG_FY25_Grant-Guidance_May-2026.pdf (many departments direct 90 percent or more of their operating budgets to personnel costs); Fire Department Budget Strategies, Fire Eng'g, https://www.fireengineering.com/firefighting/fire-department-budget-strategies/ (personnel costs typically 60 to 85 percent of total budget).

11 Nat'l Wildfire Coordinating Grp., NWCG Standards for Wildland Fire Resource Typing, PMS 200 (off-highway vehicle typing standards added May 13, 2025), https://www.nwcg.gov/publications/pms200; FEMA 508-4 resource typing, ATV_FIRE (All Terrain Vehicle, Fire Suppression), defined as "all terrain or off-road utility

to the cost of that equipment is a dollar taken from training or personnel. In the energy and mining sectors, these vehicles are logistics infrastructure at drilling sites, mines, and pipelines. Raising their cost works against American energy dominance.[12]

IV. Duties Premised on National Security Should Not Raise the Cost of National Security Equipment

This notice rests on the finding that metals imports threaten to impair national security, and the Department invokes the military function exception in issuing it. We take that basis seriously, and the vehicles at issue serve those very missions. America's armed forces have relied on off-road utility vehicles for tactical operations, base management, border security, and disaster response for decades, and federal agencies procure them routinely. Duties justified on security grounds should not raise the cost of the equipment bought to carry out security work. Full and permanent relief for off-road working vehicles protects readiness, controls procurement costs, and ensures that the agencies charged with keeping Americans safe have the tools they need to do it.

V. Recommendation

Save America's Working Vehicles is committed to securing full and permanent relief from these tariffs, preserving access to the vehicles that keep rural America running, our energy sector producing, and our first responders ready. We respectfully urge the Department to:

Fully and permanently eliminate Section 232 tariffs on off-road working vehicles. ATVs, UTVs, and other off-road utility vehicles, along with the parts that keep them running, should be removed from this framework entirely, mirroring the relief already granted to motorcycles and e-bikes. These enter under HTSUS subheadings 8703.21.01 and 8703.10.50. Anything less than full elimination leaves America's farmers, ranchers, energy workers, and front-line safety professionals paying a permanent penalty on essential equipment.

Full relief for off-road working vehicles is a commonsense, America First solution. It keeps the tariff's protection for domestic metals production intact while ensuring the cost does not fall on the producers, responders, and agencies who keep this country safe, fed, and powered.

Respectfully submitted,

Todd Cranney
Executive Director
Save America's Working Vehicles

vehicles used for remote fire suppression," mapped to NWCG PMS-200 Type 7, reproduced in Pa. Office of State Fire Comm'r, NERIS Resource Type Definitions, https://www.pa.gov/content/dam/copapwp-pagov/en/osfc/documents/reporting/neris%20type%20use%20with%20definitions.pdf.

[12] Todd Cranney, Where Sec. 232 Tariffs Undermine U.S. Industry, Wall St. J. (July 31, 2026), https://www.wsj.com/opinion/where-sec-232-tariffs-undermine-u-s-industry-db12af7e.