

1 **State of Arkansas**
2 **80th General Assembly**
3 **Regular Session, 1995**
4 **By: Senator Todd**

A Bill

ACT 437 OF 1995
SENATE BILL 329

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE § 26-52-510 AND § 26-53-126
9 TO PROVIDE THAT LICENSED *MOTOR VEHICLE DEALERS* AND USED
10 MOTOR VEHICLE DEALERS WHO PURCHASE USED MOTOR VEHICLES MAY
11 OBTAIN TITLE TO THE USED MOTOR VEHICLES WITHOUT SALES OR
12 USE TAX BEING COLLECTED ON THE TRANSFER; TO ALLOW
13 *MANUFACTURED HOME DEALERS* WHO PURCHASE USED MANUFACTURED
14 HOMES TO OBTAIN TITLE TO THE USED MANUFACTURED HOMES
15 WITHOUT SALES OR USE TAX BEING COLLECTED ON THE TRANSFER;
16 AND FOR OTHER PURPOSES."

Subtitle

18 "AN ACT TO PROVIDE THAT USED MOTOR
19 VEHICLES PURCHASED BY *MOTOR VEHICLE*
20 *DEALERS* AND USED MOTOR VEHICLE DEALERS
21 MAY OBTAIN TITLE TO THE USED MOTOR
22 VEHICLES WITHOUT SALES OR USE TAX BEING
23 COLLECTED."

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27 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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29 SECTION 1. Arkansas Code § 26-52-510 is amended by adding a new
30 subsection (f) to read as follows:

31 "*(f) Any motor vehicle dealer licensed pursuant to § 27-14-601(a)(6)*
32 *who has purchased a used motor vehicle may, upon payment of all applicable*
33 *registration and title fees, register the vehicle for the sole purpose of*
34 *obtaining a certificate of title to the vehicle without payment of gross*
35 *receipts tax. No license plate shall be provided with such registration and*
36 *the used vehicle titled by a dealer under this subsection may not be operated*

1 on the public highways unless there is displayed thereon a dealer's license
2 plate issued under the provisions of § 27-14-601(a)(6)(B)(ii)."

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4 SECTION 2. Arkansas Code § 26-52-504 is amended by adding a new
5 subsection (d) to read as follows:

6 "(d) Any manufactured home dealer licensed pursuant to § 27-14-
7 601(a)(6) who has purchased a used manufactured home may, upon payment of all
8 applicable registration and title fees, register the used manufactured home
9 for the sole purpose of obtaining a certificate of title without payment of
10 gross receipts taxes. No license plate or decal shall be provided with such
11 registration, and any used manufactured home titled by a dealer under this
12 subsection may not be transported on the public highways unless there is
13 displayed thereon a dealer's license plate issued under the provisions of §
14 27-14-601(a)(6)(B)(ii)."

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16 SECTION 3. Arkansas Code § 26-53-126 is amended by adding a new
17 subsection (e) to read as follows:

18 "(e) Any motor vehicle dealer licensed pursuant to § 27-14-601(a)(6)
19 who has purchased a used motor vehicle may, upon payment of all applicable
20 registration and title fees, register the vehicle for the sole purpose of
21 obtaining a certificate of title to the vehicle without payment of use tax.
22 No license plate shall be provided with such registration and the used vehicle
23 titled by a dealer under this subsection may not be operated on the public
24 highways unless there is displayed thereon a dealer's license plate issued
25 under the provisions of § 27-14-601(a)(6)(B)(ii)."

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27 SECTION 4. All provisions of this act of a general and permanent nature
28 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
29 Revision Commission shall incorporate the same in the Code.

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31 SECTION 5. If any provision of this act or the application thereof to
32 any person or circumstance is held invalid, such invalidity shall not affect
33 other provisions or applications of the act which can be given effect without
34 the invalid provision or application, and to this end the provisions of this
35 act are declared to be severable.

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SECTION 6. All laws and parts of laws in conflict with this act are hereby repealed.

/s/Todd

APPROVED: 2-24-95

