Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1	State of Arkansas As Engrossed: H1/24/03 S2/11/03 S2/13/03 S3/12/03
2	84th General Assembly A Bill
3	Regular Session, 2003HOUSE BILL1030
4	
5	By: Representatives House, Agee, Bolin, Biggs, Borhauer, Clemons, Cowling, Dickinson, Eason, Fite,
6	Green, Hutchinson, Jackson, Jones, Mack, Mathis, Ormond, L. Prater, Rankin, Seawel, Sullivan, Thomas,
7	J. Wood, Martin, Bledsoe, P. Bookout, Bright, Judy, Key, Matayo, Parks, Petrus, Roebuck, Rosenbaum, J.
8	Taylor, Walters, Wood, Kenney, Lamoureux
9	By: Senators Holt, Whitaker, Womack, Hendren, G. Jeffress, J. Jeffress, J. Bookout, Bisbee, Trusty,
10	Baker, Wilkinson
11	
12	
13	For An Act To Be Entitled
14	AN ACT TO EXEMPT FROM THE STATE SALES AND USE TAX
15	THE GROSS RECEIPTS IN EXCESS OF NINE THOUSAND ONE
16	HUNDRED FIFTY DOLLARS (\$9,150) DERIVED FROM THE
17	SALE OF A TRUCK TRACTOR AND IN EXCESS OF ONE
18	THOUSAND DOLLARS (\$1000) DERIVED FROM THE SALE OF
19	A SEMITRAILER; AND FOR OTHER PURPOSES.
20	
21	Subtitle
22	TO EXEMPT FROM THE STATE SALES AND USE
23	TAX THE GROSS RECEIPTS IN EXCESS OF NINE
24	THOUSAND ONE HUNDRED FIFTY DOLLARS
25	DERIVED FROM THE SALE OF A TRUCK TRACTOR
26	AND IN EXCESS OF ONE THOUSAND DOLLARS
27	DERIVED FROM THE SALE OF A SEMITRAILER.
28	
29	
30	BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
31	
32	SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended
33	to add an additional section to read as follows:
34	"26-52-433. Certain classes of trucks or trailers.
35	(a) For the purpose of this section:
36	(1) "Person" means a natural person who resided in this state at



As Engrossed: H1/24/03 S2/11/03 S2/13/03 S3/12/03

HB1030

1	the time of purchasing a truck tractor or semitrailer in this state;
2	(2) "Semitrailer" means every vehicle with or without motive
3	power, including a pole trailer, drawn by a truck tractor and designed for
4	carrying property; and
5	(3) "Truck tractor" means a motor vehicle:
6	(A) Designed and used primarily for drawing other vehicles
7	and not so constructed as to carry a load other than a part of the weight of
8	the vehicle and load so drawn; and
9	(B) Registered as a Class Five, Class Six, Class Seven
10	truck, or Class Eight truck, as defined by § 27-14-601(a)(3).
11	(b) Except as provided in subsection (d), the gross receipts or gross
12	proceeds in excess of nine thousand one hundred fifty dollars (\$9,150)
13	derived from the sale of a new or used truck tractor in this state are exempt
14	from the Arkansas gross receipts tax levied by the Arkansas Gross Receipts
15	Act of 1941, as amended, §§ 26-52-101 through 26-52-1006.
16	(c) Except as provided in subsection (d) the gross receipts or gross
17	proceeds in excess of one thousand dollars (\$1,000) derived from the sale of
18	a new or used semitrailer in this state are exempt from the Arkansas gross
19	receipts tax levied by the Arkansas Gross Receipts Act of 1941, as amended,
20	<u>§§ 26-52-101 through 26-52-1006.</u>
21	(d) The exemption in this section does not apply to gross receipts
22	taxes levied by any Arkansas city, town, or county.
23	
24	SECTION 2. Arkansas Code Title 26, Chapter 53, Subchapter 1 is amended
25	to add an additional section to read as follows:
26	26-53-141. Certain classes of trucks or trailers.
27	(a) For the purpose of this section:
28	(1) "Person" means a natural person who resided in this state at
29	the time of purchasing a truck tractor or semitrailer in another state;
30	(2) "Semitrailer" means every vehicle with or without motive
31	power, including a pole trailer, drawn by a truck tractor and designed for
32	carrying property; and
33	(3) "Truck tractor" means a motor vehicle:
34	(A) Designed and used primarily for drawing other vehicles
35	and not so constructed as to carry a load other than a part of the weight of
36	the vehicle and load so drawn; and

2

1	(B) Registered as a Class Five, Class Six, Class Seven
2	truck, or Class Eight truck, as defined by § 27-14-601(a)(3).
3	(b) Except as provided in subsection (d), the gross receipts or gross
4	proceeds in excess of nine thousand one hundred fifty dollars (\$9,150)
5	derived from the sale of a new or used truck tractor in another state for use
6	in this state are exempt from the Arkansas compensating use tax levied by the
7	Arkansas Compensating Tax Act of 1949, §§ 26-53-101 et seq.
8	(c) Except as provided in subsection (d), the gross receipts or gross
9	proceeds in excess of one thousand dollars (\$1,000) derived from the sale of
10	a new or used semitrailer in another state for use in this state are exempt
11	from the Arkansas compensating use tax levied by the Arkansas Compensating
12	<u>Tax Act of 1949, §§ 26-53-101 et seq.</u>
13	(d) The exemption in this section does not apply to compensating use
14	taxes levied by any Arkansas city, town, or county.
15	
16	SECTION 3. EMERGENCY CLAUSE. It is found and determined by the
17	General Assembly of the State of Arkansas that there are a substantial number
18	of Arkansas truckers who have registered their trucks in the state of
19	Oklahoma; that their Oklahoma registrations expire on March 31; that this act
20	will encourage those truckers to register their vehicles in the State of
21	Arkansas; that unless this act goes into effect as soon as possible, that
22	incentive will not exist for another year; and that the Department of Finance
23	and Administration needs thirty (30) days lead time to implement this act.
24	Therefore, an emergency is declared to exist and this act being necessary for
25	the preservation of the public peace, health, and safety shall become
26	effective on May 1, 2003.
27	
28	/s/ House
29	
30	
31	
32	
33	
34	
35	
36	

3