

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  
2 84th General Assembly  
3 Regular Session, 2003

# A Bill

HOUSE BILL 1600

4  
5 By: Representative Green  
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## For An Act To Be Entitled

9 AN ACT TO PROVIDE THAT A MOTOR VEHICLE MAY BE  
10 TRANSFERRED UNDER A STATEMENT OF ORIGIN WITHOUT  
11 THE PAYMENT OF GROSS RECEIPTS TAX OR USE TAX; AND  
12 FOR OTHER PURPOSES.

## Subtitle

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14 AN ACT TO PROVIDE THAT A MOTOR VEHICLE  
15 MAY BE TRANSFERRED UNDER A STATEMENT OF  
16 ORIGIN WITHOUT THE PAYMENT OF GROSS  
17 RECEIPTS TAX OR USE TAX.  
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. Arkansas Code § 26-52-510(f), concerning the application of  
24 the gross receipts tax to motor vehicles, is amended to read as follows:

25 (f)(1)~~(A)~~ Any motor vehicle dealer licensed pursuant to § 27-14-  
26 601(a)(6) who has purchased a used motor vehicle may, upon payment of all  
27 applicable registration and title fees, register the vehicle for the sole  
28 purpose of obtaining a certificate of title to the vehicle without payment of  
29 gross receipts tax, ~~except as provided in subdivision (1)(B) of this~~  
30 ~~subsection.~~

31 ~~(B) The sale of a motor vehicle from the original~~  
32 ~~franchise dealer to any other dealer, person, corporation, or other entity~~  
33 ~~other than a franchise dealer of the same make of vehicle and which sale is~~  
34 ~~reflected on the statement of origin shall be subject to gross receipts tax.~~  
35 ~~The vehicle shall be considered a used motor vehicle which shall be~~  
36 ~~registered and titled, and tax shall be paid at the time of registration. The~~



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1 ~~provisions of subdivision (1)(A) of this subsection shall not apply in those~~  
2 ~~instances.~~

3           (2) No license plate shall be provided with the registration,  
4 and the used vehicle titled by a dealer under this subsection may not be  
5 operated on the public highways unless there is displayed thereon a dealer's  
6 license plate issued under the provisions of § 27-14-601(a)(6)(B)(ii).

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