

1 State of Arkansas  
2 88th General Assembly  
3 Regular Session, 2011  
4

As Engrossed: S2/21/11

# A Bill

SENATE BILL 274

5 By: Senators G. Baker, Bookout, R. Thompson, Whitaker, M. Lamoureux, *Bledsoe, Burnett, J. Dismang,*  
6 *Files, Fletcher, S. Harrelson, Hendren, Holland, J. Hutchinson, Irvin, J. Key, B. Pritchard, Rapert, B.*  
7 *Sample, E. Williams, D. Wyatt*

## For An Act To Be Entitled

10 AN ACT TO INCREASE THE AMOUNT BELOW WHICH SALES AND  
11 USE TAX IS NOT DUE ON THE PURCHASE OF A MOTOR  
12 VEHICLE, TRAILER, OR SEMITRAILER; AND FOR OTHER  
13 PURPOSES.

### Subtitle

17 TO INCREASE THE AMOUNT BELOW WHICH SALES  
18 AND USE TAX IS NOT DUE ON THE PURCHASE OF  
19 A MOTOR VEHICLE, TRAILER, OR SEMITRAILER.

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

24 SECTION 1. Arkansas Code § 26-52-510(b)(1)(B), concerning tax on new  
25 and used motor vehicles, trailers, or semitrailers, is amended to read as  
26 follows:

27 (B) However, if the total consideration for the sale of  
28 the new or used motor vehicle, trailer, or semitrailer is less than ~~two~~  
29 ~~thousand five hundred dollars (\$2,500)~~ five thousand dollars (\$5,000), no tax  
30 shall be due.

32 SECTION 2. Arkansas Code § 26-53-126(b)(2), concerning the tax on new  
33 and used motor vehicles, trailers, or semitrailers, is amended to read as  
34 follows:

35 (2) However, if the total consideration for the sale of the new  
36 or used motor vehicle, trailer, or semitrailer is less than ~~two thousand five~~



1 ~~hundred dollars (\$2,500)~~ five thousand dollars (\$5,000), no tax shall be due.

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3 SECTION 3. Sections 1 and 2 of this act are effective on the first day  
4 of the calendar quarter following the effective date of this act.

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6 /s/G. Baker  
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