

**ARKANSAS SENATE**  
94th General Assembly - Regular Session, 2023  
**Amendment Form**

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**Subtitle of Senate Bill No. 134**

TO INCREASE THE SALES AND USE TAX EXEMPTION FOR USED MOTOR VEHICLES; AND TO  
AMEND THE REDUCED SALES AND USE TAX RATE APPLICABLE TO PURCHASES OF USED MOTOR  
VEHICLES.

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**Amendment No. 1 to Senate Bill 134**

Amend Senate Bill No. 134 as originally introduced:

Page 2, delete line 27, and substitute the following:  
"(\$10,000).

SECTION 3. Arkansas Code § 26-52-324, concerning the special tax rate for certain used motor vehicles, trailers, and semitrailers, is amended to add an additional subsection to read as follows:

(f) This section does not affect the exemptions provided under § 26-52-436."

AND

Page 3, delete line 26, and substitute the following:  
"collected.

(vi) This subdivision (b)(1)(B) does not affect the exemptions provided under § 26-52-436."

AND

Page 4, delete line 25, and substitute the following:  
"collected.

(F) This subdivision (b)(2) does not affect the exemptions provided under § 26-53-144."

AND

Page 5, delete line 2, and substitute the following:

"thousand dollars (\$4,000) but less than ten thousand dollars (\$10,000).



SECTION 7. Arkansas Code § 26-53-150, concerning the special tax rate for certain used motor vehicles, trailers, and semitrailers, is amended to add an additional subsection to read as follows:

(f) This section does not affect the exemptions provided under § 26-53-144."

AND

Page 5, line 4, delete "2-5" and substitute "2-7"

AND

Appropriately renumber the sections of the bill

The Amendment was read the first time, rules suspended and read the second time and \_\_\_\_\_

By: Senator J. Payton

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Secretary