

As Engrossed: 3/21/91

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**
4 **By: Representative Bryan**

A BILL ACT 1126 OF 1991
HOUSE BILL 1906

For An Act To Be Entitled

8 "AN ACT TO AMEND SUBSECTION (b) OF ARKANSAS CODE § 26-52-
9 504, AS AMENDED BY ACT 3 OF 1991, TO PROVIDE THAT THE SALE
10 OF USED MANUFACTURED HOMES VALUED AT LESS THAN TEN
11 THOUSAND DOLLARS (\$10,000) SHALL NOT BE SUBJECT TO THE
12 GROSS RECEIPTS TAX; TO DECLARE AN EMERGENCY; AND FOR OTHER
13 PURPOSES."

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

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17 SECTION 1. Subsection (b) of Arkansas Code § 26-52-504, as amended by
18 Section 4 of Act 3 of 1991, is hereby amended to read as follows:

19 "*(b) When a used house trailer or mobile home is taken in trade as a*
20 *credit or part payment on the sale of a new or used house trailer or mobile*
21 *home, the tax levied by Arkansas Code of 1987 Annotated §26-52-101 et seq.,*
22 *and all other gross receipts taxes levied by the State shall be paid on the*
23 *net difference between the total consideration for the house trailer or mobile*
24 *home sold and the credit for the used trailer or mobile home taken in trade.*

25 *(1) If the mobile home or house trailer is a 'manufactured home'*
26 *as defined by Ark. Code Ann. §20-25-102(8) and the total consideration for the*
27 *sale of the mobile home or house trailer is less than \$10,000, then no tax*
28 *shall be due.*

29 *(2) If the mobile home or house trailer does not meet the*
30 *definition of a 'manufactured home' in Ark. Code Ann. §20-25-102(8) and the*
31 *total consideration for the sale of the mobile home or house trailer is less*
32 *than \$2,000, then no tax shall be due."*

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34 SECTION 2. All provisions of this act of a general and permanent nature
35 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
36 Revision Commission shall incorporate the same in the Code.

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SECTION 3. If any provisions of this act or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provisions or application, and to this end the provisions of this act are declared to be severable.

SECTION 4. All laws and parts of laws in conflict with this act are hereby repealed.

SECTION 5. Emergency. It is hereby found and determined by the Seventy-Eighth General Assembly of the State of Arkansas that Act 3 of 1991, should be amended to provide that used manufactured homes valued at less than ten thousand dollars (\$10,000) should not be subject to the gross receipts tax; that this act shall amend Act 3 to that extent; that Act 3 of 1991, goes into effect on May 1, 1991, and therefore this act should go into effect at the same time. Therefore, an emergency is hereby declared to exist, and this act being necessary for the immediate preservation of the public peace, health, and safety, shall be in full force and effect from and after May 1, 1991.

/s/ L. L. Bryan

APPROVED: 4/9/91