

1 **State of Arkansas**  
2 **79th General Assembly**  
3 **Regular Session, 1993**  
4 **By: Senator Bradford**

# A Bill

**ACT 1162 OF 1993**  
**SENATE BILL 732**

## For An Act To Be Entitled

8 "AN ACT TO EXEMPT GASOLINE OR *DIESEL* POWERED TRUCKS FROM  
9 THE RENTAL VEHICLE TAX; APPLY THE *RESIDENTIAL MOVING* TAX  
10 TO THE RENTAL OR LEASE OF GASOLINE OR *DIESEL* POWERED  
11 TRUCKS USED FOR COMMERCIAL OR RESIDENTIAL MOVING OR  
12 SHIPPING; AND FOR OTHER PURPOSES."

## Subtitle

14 "EXEMPT GASOLINE OR *DIESEL* POWERED TRUCKS FROM RENTAL  
15 VEHICLE TAX."

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

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20 SECTION 1. Arkansas Code Annotated §26-52-311 is amended by adding a  
21 paragraph to read as follows:

22 "(i) The rental vehicle tax shall not apply to gasoline or *diesel*  
23 powered trucks rented or leased for residential moving or shipping."

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25 SECTION 2. Arkansas Code Annotated shall be amended to add §26-52-312  
26 to read as follows:

27 "26-52-312. *Residential moving tax*

28 (a) A commercial/residential moving tax at the rate of four and one-  
29 half percent (4-1/2%) shall apply to the short term rental of gasoline or  
30 diesel powered trucks rented or leased for residential moving or shipping.  
31 The four and one-half percent (4-1/2%) residential moving tax shall also apply  
32 to the sale of any tangible personal property sold in conjunction with the  
33 rental or lease of a gasoline or diesel powered truck rented or leased for  
34 residential moving or shipping.

35 (b) Except as provided otherwise in this section, the tax shall be  
36 collected, reported, and paid in the same manner and at the same time as is

1 prescribed by law for the collection, reporting, and payment of the tax  
2 imposed by the Arkansas gross receipts tax, §26-52-101 et seq."

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4 SECTION 3. All provisions of this act of a general and permanent nature  
5 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
6 Revision Commission shall incorporate the same in the Code.

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8 SECTION 4. If any provision of this act or the application thereof to  
9 any person or circumstance is held invalid, such invalidity shall not affect  
10 other provisions or applications of the act which can be given effect without  
11 the invalid provision or application, and to this end the provisions of this  
12 act are declared to be severable.

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14 SECTION 5. All laws and parts of laws in conflict with this act are  
15 hereby repealed.

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17 SECTION 6. EMERGENCY. It is hereby found and determined by the General  
18 Assembly that this act is necessary in order to eliminate confusion and  
19 simplify the collection of tax for the rental truck industry. Therefore, an  
20 emergency is hereby declared to exist and this act being necessary for the  
21 immediate preservation of the public peace, health and safety shall be in full  
22 force and effect from and after July 1, 1993.

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25 */s/Senator Bradford*

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27 APPROVED: 4/14/93

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