

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 *As Engrossed: H1/24/03 S2/11/03 S2/13/03 S3/12/03*

2 84th General Assembly

A Bill

Act 551 of 2003

3 Regular Session, 2003

HOUSE BILL 1030

4

5 By: Representatives House, Agee, Bolin, Biggs, Borhauer, Clemons, Cowling, Dickinson, Eason, Fite,
6 Green, Hutchinson, Jackson, Jones, Mack, Mathis, Ormond, L. Prater, Rankin, Seawel, Sullivan, Thomas,
7 J. Wood, *Martin, Bledsoe, P. Bookout, Bright, Judy, Key, Matayo, Parks, Petrus, Roebuck, Rosenbaum, J.*
8 *Taylor, Walters, Wood, Kenney, Lamoureux*

9 By: *Senators Holt, Whitaker, Womack, Hendren, G. Jeffress, J. Jeffress, J. Bookout, Bisbee, Trusty,*
10 *Baker, Wilkinson*

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For An Act To Be Entitled

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AN ACT TO EXEMPT FROM THE STATE SALES AND USE TAX
15 THE GROSS RECEIPTS IN EXCESS OF *NINE THOUSAND ONE*
16 *HUNDRED FIFTY DOLLARS (\$9,150)* DERIVED FROM THE
17 SALE OF A TRUCK TRACTOR AND IN EXCESS OF *ONE*
18 *THOUSAND DOLLARS (\$1000)* DERIVED FROM THE SALE OF
19 A SEMITRAILER; AND FOR OTHER PURPOSES.

20

21

Subtitle

22

TO EXEMPT FROM THE STATE SALES AND USE
23 TAX THE GROSS RECEIPTS IN EXCESS OF *NINE*
24 *THOUSAND ONE HUNDRED FIFTY DOLLARS*
25 DERIVED FROM THE SALE OF A TRUCK TRACTOR
26 AND IN EXCESS OF *ONE THOUSAND DOLLARS*
27 DERIVED FROM THE SALE OF A SEMITRAILER.

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

31

32 *SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended*
33 *to add an additional section to read as follows:*

34

"26-52-433. Certain classes of trucks or trailers.

35

(a) For the purpose of this section:

36

(1) "Person" means a natural person who resided in this state at



1 the time of purchasing a truck tractor or semitrailer in this state;

2 (2) "Semitrailer" means every vehicle with or without motive
3 power, including a pole trailer, drawn by a truck tractor and designed for
4 carrying property; and

5 (3) "Truck tractor" means a motor vehicle:

6 (A) Designed and used primarily for drawing other vehicles
7 and not so constructed as to carry a load other than a part of the weight of
8 the vehicle and load so drawn; and

9 (B) Registered as a Class Five, Class Six, Class Seven
10 truck, or Class Eight truck, as defined by § 27-14-601(a)(3).

11 (b) Except as provided in subsection (d), the gross receipts or gross
12 proceeds in excess of nine thousand one hundred fifty dollars (\$9,150)
13 derived from the sale of a new or used truck tractor in this state are exempt
14 from the Arkansas gross receipts tax levied by the Arkansas Gross Receipts
15 Act of 1941, as amended, §§ 26-52-101 through 26-52-1006.

16 (c) Except as provided in subsection (d) the gross receipts or gross
17 proceeds in excess of one thousand dollars (\$1,000) derived from the sale of
18 a new or used semitrailer in this state are exempt from the Arkansas gross
19 receipts tax levied by the Arkansas Gross Receipts Act of 1941, as amended,
20 §§ 26-52-101 through 26-52-1006.

21 (d) The exemption in this section does not apply to gross receipts
22 taxes levied by any Arkansas city, town, or county.

23
24 SECTION 2. Arkansas Code Title 26, Chapter 53, Subchapter 1 is amended
25 to add an additional section to read as follows:

26 26-53-141. Certain classes of trucks or trailers.

27 (a) For the purpose of this section:

28 (1) "Person" means a natural person who resided in this state at
29 the time of purchasing a truck tractor or semitrailer in another state;

30 (2) "Semitrailer" means every vehicle with or without motive
31 power, including a pole trailer, drawn by a truck tractor and designed for
32 carrying property; and

33 (3) "Truck tractor" means a motor vehicle:

34 (A) Designed and used primarily for drawing other vehicles
35 and not so constructed as to carry a load other than a part of the weight of
36 the vehicle and load so drawn; and

1 (B) Registered as a Class Five, Class Six, Class Seven
2 truck, or Class Eight truck, as defined by § 27-14-601(a)(3).

3 (b) Except as provided in subsection (d), the gross receipts or gross
4 proceeds in excess of nine thousand one hundred fifty dollars (\$9,150)
5 derived from the sale of a new or used truck tractor in another state for use
6 in this state are exempt from the Arkansas compensating use tax levied by the
7 Arkansas Compensating Tax Act of 1949, §§ 26-53-101 et seq.

8 (c) Except as provided in subsection (d), the gross receipts or gross
9 proceeds in excess of one thousand dollars (\$1,000) derived from the sale of
10 a new or used semitrailer in another state for use in this state are exempt
11 from the Arkansas compensating use tax levied by the Arkansas Compensating
12 Tax Act of 1949, §§ 26-53-101 et seq.

13 (d) The exemption in this section does not apply to compensating use
14 taxes levied by any Arkansas city, town, or county.

15
16 SECTION 3. EMERGENCY CLAUSE. It is found and determined by the
17 General Assembly of the State of Arkansas that there are a substantial number
18 of Arkansas truckers who have registered their trucks in the state of
19 Oklahoma; that their Oklahoma registrations expire on March 31; that this act
20 will encourage those truckers to register their vehicles in the State of
21 Arkansas; that unless this act goes into effect as soon as possible, that
22 incentive will not exist for another year; and that the Department of Finance
23 and Administration needs thirty (30) days lead time to implement this act.
24 Therefore, an emergency is declared to exist and this act being necessary for
25 the preservation of the public peace, health, and safety shall become
26 effective on May 1, 2003.

27
28 /s/ House

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31 APPROVED: 3/20/2003