

Act 412 of the 1989 Regular Session.

Act 412

HB1524

By: Representatives Hinshaw and Jordan

"AN ACT TO REQUIRE DEALERS WHO SELL ALL-TERRAIN VEHICLES TO COLLECT THE SALES TAX WHEN THEY SELL A THREE OR FOUR WHEELED ALL-TERRAIN CYCLE, OR A MOTOR DRIVEN CYCLE (EXCLUDING MOTORIZED BICYCLES); AND FOR OTHER PURPOSES."

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

SECTION 1. When any person engaged in the business of selling motor vehicles, motorcycles, motor driven cycles, three or four wheeled all-terrain cycles, or motorized bicycles, sells any motorcycle or motor driven cycle that is designed or manufactured exclusively for competition or off-road use, or sells any three or four wheeled all-terrain cycle or motorized bicycle, the person shall collect and remit the taxes at the same time and in the same manner as other gross receipts taxes collected by the person. Provided, further, that nothing herein shall be construed to as to affect the manner in which state and local taxes are collected on motorcycles and motor driven cycles registered for use on the streets and highways of this state.

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

SECTION 3. All laws and parts of laws in conflict with this act are hereby repealed.

APPROVED: March 8, 1989

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