

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  
2 87th General Assembly  
3 Regular Session, 2009  
4

As Engrossed: H4/1/09

# A Bill

HOUSE BILL 1328

5 By: Representatives Adcock, Blount, J. Burris, Clemmer, Cooper, D. Creekmore, Davis, Everett, *Garner*,  
6 D. Hutchinson, King, Lea, *M. Martin*, Pyle, Webb, *Baird*, *Barnett*, *Breedlove*, *English*, *Flowers*, *Hall*,  
7 *Hobbs*, *Hopper*, *Kerr*, *Pennartz*, *Slinkard*, *Stewart*, *Wells*, *Williams*, *Woods*  
8 By: Senator B. Pritchard  
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## For An Act To Be Entitled

12 AN ACT TO INCREASE THE AMOUNT OF THE GROSS  
13 RECEIPTS AND COMPENSATING USE TAX EXEMPTION FOR  
14 THE SALE OF A NEW OR USED MOTOR VEHICLE, TRAILER  
15 OR SEMITRAILER; AND FOR OTHER PURPOSES.  
16

## Subtitle

18 TO INCREASE THE AMOUNT OF THE GROSS  
19 RECEIPTS AND COMPENSATING USE TAX  
20 EXEMPTION FOR THE SALE OF A NEW OR USED  
21 MOTOR VEHICLE, TRAILER, OR SEMITRAILER.  
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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26 SECTION 1. Arkansas Code § 26-52-510(b)(1)(B), regarding the exemption  
27 from gross receipts tax for the sale of new or used motor vehicles, trailers,  
28 or semitrailers, is amended to read as follows:

29 (B) However, if the total consideration for the sale of  
30 the new or used motor vehicle, trailer, or semitrailer is less than ~~two~~  
31 ~~thousand five hundred dollars (\$2,500)~~ five thousand dollars (\$5,000), no tax  
32 shall be due.  
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34 SECTION 2. Arkansas Code § 26-53-126(b)(2), regarding the exemption  
35 from compensating use tax for the sale of new or used motor vehicles,  
36 trailers, or semitrailers, is amended to read as follows:



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(2) However, if the total consideration for the sale of the new or used motor vehicle, trailer, or semitrailer is less than ~~two thousand five hundred dollars (\$2,500)~~ five thousand dollars (\$5,000), no tax shall be due.

SECTION 3. Effective date. Sections 1 and 2 of this act are effective on and after the first day of the calendar month following the effective date of this act.

*/s/ Adcock*