

1 State of Arkansas
2 89th General Assembly
3 Regular Session, 2013
4

A Bill

HOUSE BILL 2272

5 By: Representatives Clemmer, D. Douglas
6

For An Act To Be Entitled

8 AN ACT TO INCREASE THE SALES AND USE TAX EXEMPTION
9 FOR A MOTOR VEHICLE, TRAILER, OR SEMITRAILER; AND FOR
10 OTHER PURPOSES.
11

Subtitle

12
13 TO INCREASE THE SALES AND USE TAX
14 EXEMPTION FOR A MOTOR VEHICLE, TRAILER,
15 OR SEMITRAILER.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code § 26-52-510(b)(1)(B), concerning the tax on
22 new and used motor vehicles, trailers, or semitrailers, is amended to read as
23 follows:

24 (B) However, if the total consideration for the sale of
25 the new or used motor vehicle, trailer, or semitrailer is less than ~~four~~
26 ~~thousand dollars (\$4,000)~~ five thousand dollars (\$5,000), no tax shall be
27 due.
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29 SECTION 2. Arkansas Code § 26-53-126(b)(2), concerning the tax on new
30 and used motor vehicles, trailers, or semitrailers, is amended to read as
31 follows:

32 (2) However, if the total consideration for the sale of the new
33 or used motor vehicle, trailer, or semitrailer is less than ~~four thousand~~
34 ~~dollars (\$4,000)~~ five thousand dollars (\$5,000), no tax shall be due.
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36 SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective



1 on the first day of the calendar quarter following the effective date of this
2 act.

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