

1 State of Arkansas
2 92nd General Assembly
3 Regular Session, 2019
4

A Bill

HOUSE BILL 1342

5 By: Representative Payton
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For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW CONCERNING THE SALES AND USE
9 TAX DUE ON CERTAIN MOTOR VEHICLES, TRAILERS, AND
10 SEMITRAILERS; TO INCREASE THE AMOUNT BELOW WHICH
11 SALES AND USE TAX IS NOT DUE ON THE PURCHASE OF A
12 USED MOTOR VEHICLE; TO ELIMINATE THE SALES AND USE
13 TAX EXEMPTION FOR CERTAIN MOTOR VEHICLES, TRAILERS,
14 AND SEMITRAILERS; AND FOR OTHER PURPOSES.
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Subtitle

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18 TO INCREASE THE AMOUNT BELOW WHICH SALES
19 AND USE TAX IS NOT DUE ON THE PURCHASE OF
20 A USED MOTOR VEHICLE; AND TO ELIMINATE
21 THE SALES AND USE TAX EXEMPTION FOR
22 CERTAIN MOTOR VEHICLES, TRAILERS, AND
23 SEMITRAILERS.
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26 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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28 SECTION 1. Arkansas Code § 26-52-510(b)(1)(B), concerning the direct
29 payment of sales tax by a consumer-user on a new or used motor vehicle,
30 trailer, or semitrailer, is amended to read as follows:

31 (B) However, if the total consideration for the sale of
32 ~~the new or a~~ used motor vehicle, ~~trailer, or semitrailer~~ is less than ~~four~~
33 ~~thousand dollars (\$4,000)~~ seven thousand five hundred dollars (\$7,500), ~~no~~
34 ~~tax shall be~~ is not due.
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36 SECTION 2. Arkansas Code § 26-53-126(b)(2), concerning the payment of



1 use tax on a new or used motor vehicle, trailer, or semitrailer, is amended
2 to read as follows:

3 (2) However, if the total consideration for the sale of ~~the new~~
4 ~~or a~~ used motor vehicle, ~~trailer, or semitrailer~~ is less than ~~four thousand~~
5 ~~dollars (\$4,000)~~ seven thousand five hundred dollars (\$7,500), ~~no tax shall~~
6 ~~be~~ is not due.

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8 SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective
9 on the first day of the second calendar month following the effective date of
10 this act.

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