

**Hall of the House of Representatives**  
85th General Assembly - Regular Session, 2005  
**Amendment Form**

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**Subtitle of House Bill No. 2902**

"TO AMEND THE SALES AND USE TAX LAWS PERTAINING TO MANUFACTURED  
HOMES, MODULAR HOMES, AND MOBILE HOMES."

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**Amendment No. 1 to House Bill No. 2902.**

Amend House Bill No. 2902 as originally introduced:

Page 1, delete lines 35 and 36

AND

Page 2, line 1, delete "(2)" and substitute "(1)"

AND

Page 2, line 4, delete "(3)" and substitute "(2)"

AND

Page 2, line 6, delete "(42 U.S.C. § 5401 et seq.)," and substitute "Act"

AND

Page 2, line 8, delete "(4)" and substitute "(3)"

AND

Page 2, line 11, delete "(5)" and substitute "(4)"

AND

Page 2, line 12, delete "retailer or other"

AND

Page 2, line 16, delete "retailer." and substitute "retailer before the consideration of a trade-in allowance or down payment paid in cash or otherwise."



AND

Page 2, delete line 22 and substitute the following:

"(a) Every person selling manufactured homes or modular"

AND

Page 2, line 23, delete "for sale"

AND

Page 2, line 28, delete "retailer or other"

AND

Page 2, delete lines 30 through 36 and substitute the following:

"price of each manufactured home or modular home, and, if applicable, the amount of tax collected from the purchaser."

AND

Page 3, delete lines 1 and 2

AND

Page 3, line 3, delete "(c)" and substitute "(b)"

AND

Page 3, lines 4 and 5, delete "sixty-five percent (65%)" and substitute "sixty-two percent (62%)"

AND

Page 3, delete lines 7 through 17

AND

Page 3, line 18, delete "(e)" and substitute "(c)"

AND

Page 3, lines 22 and 23, delete "Credit or Refund for Sales to Nonresident" and substitute "Enforcement"

AND

Page 3, delete lines 27 through 34 and substitute the following:

"(a) Any permittee who fraudulently attempts to evade any provision of this section or of the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq. shall be subject to having his or her permit revoked after notice and hearing provided in § 26-52-208."

(b)(1) Any manufactured home retailer licensed pursuant to § 27-14-601(a)(6) that makes a subsequent purchase of a manufactured home for which the seller does not have a certificate of title may, upon payment of all applicable registration and title fees, register the manufactured home for the sole purpose of obtaining a certificate of title.

(2) No license plate or decal shall be provided with the registration."

AND

Page 3, delete line 36 and substitute the following:

~~"26-52-804. Furnishings not exempt."~~

AND

Page 4, delete lines 5 through 15

The Amendment was read \_\_\_\_\_

By: Representative Scroggin  
KWH/KSW - 03-31-2005 10:01  
KWH339

\_\_\_\_\_  
Chief Clerk