

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 *As Engrossed: H1/24/03 S2/11/03 S2/13/03 S3/12/03*

2 84th General Assembly

# A Bill

3 Regular Session, 2003

HOUSE BILL 1030

4

5 By: Representatives House, Agee, Bolin, Biggs, Borhauer, Clemons, Cowling, Dickinson, Eason, Fite,  
6 Green, Hutchinson, Jackson, Jones, Mack, Mathis, Ormond, L. Prater, Rankin, Seawel, Sullivan, Thomas,  
7 J. Wood, *Martin, Bledsoe, P. Bookout, Bright, Judy, Key, Matayo, Parks, Petrus, Roebuck, Rosenbaum, J.*  
8 *Taylor, Walters, Wood, Kenney, Lamoureux*

9 By: *Senators Holt, Whitaker, Womack, Hendren, G. Jeffress, J. Jeffress, J. Bookout, Bisbee, Trusty,*  
10 *Baker, Wilkinson*

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## For An Act To Be Entitled

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AN ACT TO EXEMPT FROM THE STATE SALES AND USE TAX  
15 THE GROSS RECEIPTS IN EXCESS OF *NINE THOUSAND ONE*  
16 *HUNDRED FIFTY DOLLARS (\$9,150)* DERIVED FROM THE  
17 SALE OF A TRUCK TRACTOR AND IN EXCESS OF *ONE*  
18 *THOUSAND DOLLARS (\$1000)* DERIVED FROM THE SALE OF  
19 A SEMITRAILER; AND FOR OTHER PURPOSES.

20

21

## Subtitle

22

TO EXEMPT FROM THE STATE SALES AND USE  
23 TAX THE GROSS RECEIPTS IN EXCESS OF *NINE*  
24 *THOUSAND ONE HUNDRED FIFTY DOLLARS*  
25 DERIVED FROM THE SALE OF A TRUCK TRACTOR  
26 AND IN EXCESS OF *ONE THOUSAND DOLLARS*  
27 DERIVED FROM THE SALE OF A SEMITRAILER.

28

29

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

31

32 *SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended*  
33 *to add an additional section to read as follows:*

34

*"26-52-433. Certain classes of trucks or trailers.*

35

*(a) For the purpose of this section:*

36

*(1) "Person" means a natural person who resided in this state at*



1 the time of purchasing a truck tractor or semitrailer in this state;

2 (2) "Semitrailer" means every vehicle with or without motive  
3 power, including a pole trailer, drawn by a truck tractor and designed for  
4 carrying property; and

5 (3) "Truck tractor" means a motor vehicle:

6 (A) Designed and used primarily for drawing other vehicles  
7 and not so constructed as to carry a load other than a part of the weight of  
8 the vehicle and load so drawn; and

9 (B) Registered as a Class Five, Class Six, Class Seven  
10 truck, or Class Eight truck, as defined by § 27-14-601(a)(3).

11 (b) Except as provided in subsection (d), the gross receipts or gross  
12 proceeds in excess of nine thousand one hundred fifty dollars (\$9,150)  
13 derived from the sale of a new or used truck tractor in this state are exempt  
14 from the Arkansas gross receipts tax levied by the Arkansas Gross Receipts  
15 Act of 1941, as amended, §§ 26-52-101 through 26-52-1006.

16 (c) Except as provided in subsection (d) the gross receipts or gross  
17 proceeds in excess of one thousand dollars (\$1,000) derived from the sale of  
18 a new or used semitrailer in this state are exempt from the Arkansas gross  
19 receipts tax levied by the Arkansas Gross Receipts Act of 1941, as amended,  
20 §§ 26-52-101 through 26-52-1006.

21 (d) The exemption in this section does not apply to gross receipts  
22 taxes levied by any Arkansas city, town, or county.

23  
24 SECTION 2. Arkansas Code Title 26, Chapter 53, Subchapter 1 is amended  
25 to add an additional section to read as follows:

26 26-53-141. Certain classes of trucks or trailers.

27 (a) For the purpose of this section:

28 (1) "Person" means a natural person who resided in this state at  
29 the time of purchasing a truck tractor or semitrailer in another state;

30 (2) "Semitrailer" means every vehicle with or without motive  
31 power, including a pole trailer, drawn by a truck tractor and designed for  
32 carrying property; and

33 (3) "Truck tractor" means a motor vehicle:

34 (A) Designed and used primarily for drawing other vehicles  
35 and not so constructed as to carry a load other than a part of the weight of  
36 the vehicle and load so drawn; and

