

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

# A Bill

HOUSE BILL 1056

5 By: Representative Hobbs  
6  
7

## For An Act To Be Entitled

8 AN ACT TO EXEMPT SALES AND USE TAX ON THE  
9 MANUFACTURER'S OR DEALER'S REBATE OF A MOTOR  
10 VEHICLE; AND FOR OTHER PURPOSES.  
11

## Subtitle

12 TO EXEMPT SALES AND USE TAX ON THE  
13 MANUFACTURER'S OR DEALER'S REBATE OF A  
14 MOTOR VEHICLE.  
15  
16

17  
18  
19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
20

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

23 26-52-442. Manufacturer's rebate on motor vehicles.

24 The gross receipts or gross proceeds derived from a manufacturer's or  
25 dealer's rebate on a motor vehicle is exempt from the gross receipts tax  
26 levied by this chapter.  
27

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

30 26-53-149. Manufacturer's rebate on motor vehicles.

31 The gross receipts or gross proceeds derived from a manufacturer's or  
32 dealer's rebate on a motor vehicle is exempt from the use tax levied by this  
33 chapter.  
34

35 SECTION 3. Sections 1 and 2 of this act are effective on the first day  
36 of the calendar quarter following the effective date of this act.

