

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

As Engrossed: H3/2/09  
**A Bill**

HOUSE BILL 1484

5 By: Representative Tyler  
6 By: Senator G. Baker  
7  
8

9 **For An Act To Be Entitled**

10 AN ACT TO EXEMPT FROM SALES AND USE TAX THE FIRST  
11 FIVE THOUSAND DOLLARS (\$5,000) OF TOTAL  
12 CONSIDERATION OF THE SALE OF A USED MOTOR  
13 *VEHICLE; AND FOR OTHER PURPOSES.*  
14

15 **Subtitle**

16 TO EXEMPT FROM SALES AND USE TAX THE  
17 FIRST FIVE THOUSAND DOLLARS (\$5,000) OF  
18 TOTAL CONSIDERATION OF THE SALE OF A  
19 *USED MOTOR VEHICLE.*  
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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24 SECTION 1. Arkansas Code § 26-52-510(b)(1)(B), concerning the payment  
25 of tax on a new or used motor vehicle, trailer, or semitrailer, is amended to  
26 read as follows:

27 *(B)(i) However, if the first five thousand dollars*  
28 *(\$5,000) of the total consideration for the sale of the ~~new or~~ used motor*  
29 *vehicle, trailer, or semitrailer is less than two thousand five hundred*  
30 *dollars (\$2,500), no tax shall be due is exempt from tax.*

31 *(ii) If the total consideration for the sale of the*  
32 *new motor vehicle or the new or used trailer or semitrailer is less than two*  
33 *thousand five hundred dollars (\$2,500), no tax is due.*  
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35 SECTION 2. Arkansas Code § 26-53-126(b)(2), concerning the payment of  
36 tax on a new or used motor vehicle, trailer, or semitrailer, is amended to



1 read as follows:

2           (2)(A) However, if the first five thousand dollars (\$5,000) of  
3 the total consideration for the sale of the ~~new or~~ used motor vehicle,  
4 trailer, or semitrailer is less than two thousand five hundred dollars  
5 (\$2,500), no tax shall be due is exempt from tax.

6           (B) If the total consideration for the sale of the new  
7 motor vehicle or the new or used trailer or semitrailer is less than two  
8 thousand five hundred dollars (\$2,500), no tax is due.

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

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13   /s/ Tyler  
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