

1 State of Arkansas  
2 88th General Assembly  
3 Regular Session, 2011  
4

# A Bill

HOUSE BILL 1257

5 By: Representative Ingram  
6 By: Senator D. Johnson  
7

## For An Act To Be Entitled

9 AN ACT TO ALLOW A CREDIT FOR SALES OR USE TAXES PAID  
10 TO ANOTHER STATE FOR THE PURCHASE OF A MOTOR VEHICLE,  
11 A TRAILER, OR A SEMITRAILER; TO DECLARE AN EMERGENCY;  
12 AND FOR OTHER PURPOSES.  
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## Subtitle

15 TO ALLOW A CREDIT FOR SALES OR USE TAXES  
16 PAID TO ANOTHER STATE FOR THE PURCHASE OF  
17 A MOTOR VEHICLE, A TRAILER, OR A  
18 SEMITRAILER AND TO DECLARE AN EMERGENCY.  
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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(e), concerning credit for certain  
25 sales or use taxes, is amended to read as follows:

26 (e) A credit is ~~not~~ allowed for sales or use taxes paid to another  
27 state ~~with respect to~~ for the purchase of a motor vehicle, trailer, or  
28 semitrailer that ~~was~~ is first registered by the purchaser in Arkansas.  
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30 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the  
31 General Assembly of the State of Arkansas that the disallowance of a tax  
32 credit in Arkansas for the payment of sales tax in another state for the  
33 purchase of a motor vehicle, a trailer, or a semi-trailer has caused an  
34 unfair burden on the citizens of Arkansas. In order to correct this  
35 situation and to prevent a future unfair burden, the law should be  
36 implemented immediately. Therefore, an emergency is declared to exist and



1 this act being immediately necessary for the preservation of the public  
2 peace, health, and safety shall become effective on:

3 (1) The date of its approval by the Governor;

4 (2) If the bill is neither approved nor vetoed by the Governor,  
5 the expiration of the period of time during which the Governor may veto the  
6 bill; or

7 (3) If the bill is vetoed by the Governor and the veto is  
8 overridden, the date the last house overrides the veto.

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