

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

As Engrossed: H2/2/11  
**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. Arkansas Code § 26-53-131(c), concerning the disallowance  
31 of a credit for tax paid in another state on motor vehicles first registered  
32 in Arkansas, is amended to read as follows:

33 (c)(1) ~~No~~ A credit ~~shall be~~ is allowed for sales or use taxes paid to  
34 another state ~~with respect to~~ for the purchase of a motor vehicle ~~vehicles~~ vehicle,  
35 ~~trailers~~ trailer, or ~~semitrailers~~ semitrailer ~~which that are~~ is first  
36 registered by the purchaser in Arkansas.



1           ~~(2) [Repealed.]~~

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3           SECTION 3. EMERGENCY CLAUSE. It is found and determined by the  
4 General Assembly of the State of Arkansas that the disallowance of a tax  
5 credit in Arkansas for the payment of sales tax in another state for the  
6 purchase of a motor vehicle, a trailer, or a semi-trailer has caused an  
7 unfair burden on the citizens of Arkansas. In order to correct this  
8 situation and to prevent a future unfair burden, the law should be  
9 implemented immediately. Therefore, an emergency is declared to exist and  
10 this act being immediately necessary for the preservation of the public  
11 peace, health, and safety shall become effective on:

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

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

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

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19   /s/Ingram  
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