

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

A Bill

HOUSE BILL 2188

5 By: Representative L. Cowling
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For An Act To Be Entitled

8 AN ACT TO EXEMPT FROM THE SALES AND USE TAX THE GROSS
9 RECEIPTS DERIVED FROM THE SALE OF CLASS SEVEN AND
10 CLASS EIGHT TRUCKS IF THE VEHICLE IS REGISTERED WITH
11 THE INTERNATIONAL REGISTRATION PLAN AND ENGAGED IN
12 INTERSTATE COMMERCE; TO EXEMPT FROM THE SALES AND USE
13 TAX THE GROSS RECEIPTS DERIVED FROM THE SALE OF ALL
14 SEMI-TRAILERS; AND FOR OTHER PURPOSES.
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Subtitle

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18 TO EXEMPT FROM THE SALES AND USE TAX THE
19 GROSS RECEIPTS DERIVED FROM THE SALE OF
20 CLASS SEVEN AND CLASS EIGHT TRUCKS AND
21 SEMI-TRAILERS.
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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26 SECTION 1. The purpose of this act is to:

27 (1) Exempt from the sales and use tax the gross receipts derived
28 from the sale of Class Seven and Class Eight trucks if the vehicle is
29 registered with the International Registration Plan and engaged in interstate
30 commerce; and

31 (2) Exempt from the sales and use tax the gross receipts derived
32 from the sale of semi-trailers.
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