

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

As Engrossed: H3/17/11

# A Bill

HOUSE BILL 2188

5 By: Representative L. Cowling  
6

## 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 SIX AND CLASS  
10 SEVEN TRUCKS IF THE VEHICLE IS REGISTERED WITH THE  
11 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 SEMITRAILERS; AND FOR OTHER PURPOSES.  
15

## Subtitle

16  
17  
18 *TO EXEMPT FROM THE SALES AND USE TAX THE*  
19 *GROSS RECEIPTS DERIVED FROM THE SALE OF*  
20 *CLASS SIX AND CLASS SEVEN TRUCKS AND*  
21 *SEMITRAILERS.*  
22  
23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
25

26 *SECTION 1. Arkansas Code § 26-52-436 is amended to read as follows:*

27 *26-52-436. Certain classes of trucks or trailers.*

28 *(a) As used in this section:*

29 *(1) "Person" means a natural person who resided in this state at*  
30 *the time of purchasing a truck tractor or semitrailer in this state;*

31 *(2) "Semitrailer" means every vehicle with or without motive*  
32 *power, including a pole trailer, drawn by a truck tractor or a Class Six or*  
33 *Class Seven truck as defined by § 27-14-601(a)(3)(F) and (G) that is*  
34 *registered with the International Registration Plan to be engaged in*  
35 *interstate commerce and designed for carrying property; and*

36 *(3)(A) "Truck tractor" means a motor vehicle:*



1 ~~(A)(i)~~ *Designed and used primarily for drawing other*  
 2 *vehicles and not so constructed as to carry a load other than a part of the*  
 3 *weight of the vehicle and load so drawn; and*

4 ~~(B)(ii)~~ *Registered as a:*

5 *(a) Class Five, ~~Class Six, Class Seven,~~ or*  
 6 *Class Eight truck as defined by § 27-14-601(a)(3); or*

7 *(b) Class Six or Class Seven truck as defined*  
 8 *by § 27-14-601(a)(3)(F) and (G) that is not registered with the International*  
 9 *Registration Plan to be engaged in interstate commerce.*

10 *(B) "Truck tractor" does not include a Class Six or Class*  
 11 *Seven truck as defined by § 27-14-601(a)(3)(F) and (G) that is registered*  
 12 *with the International Registration Plan to be engaged in interstate*  
 13 *commerce.*

14 *(b) Except as provided in ~~subsection~~ subsections (d) and (e) of this*  
 15 *section, the gross receipts or gross proceeds in excess of nine thousand one*  
 16 *hundred fifty dollars (\$9,150) derived from the sale of a new or used truck*  
 17 *tractor in this state are exempt from the Arkansas gross receipts tax levied*  
 18 *by this chapter.*

19 *(c) ~~Except as provided in subsection (d) of this section, the~~ The*  
 20 *gross receipts or gross proceeds ~~in excess of one thousand dollars (\$1,000)~~*  
 21 *derived from the sale of a new or used semitrailer in this state are exempt*  
 22 *from the Arkansas gross receipts tax levied by this chapter.*

23 *(d) The gross receipts or gross proceeds derived from the sale in this*  
 24 *state of a new or used Class Six or Class Seven truck as defined by § 27-14-*  
 25 *601(a)(3)(F) and (G) that is registered with the International Registration*  
 26 *Plan to be engaged in interstate commerce are exempt from the Arkansas gross*  
 27 *receipts tax levied by this chapter.*

28 *~~(d)(e)~~ The exemption in this section under subsection (b) of this*  
 29 *section does not apply to gross receipts taxes levied by any Arkansas city,*  
 30 *town, or county.*

31  
 32 *SECTION 2. Arkansas Code § 26-53-144 is amended to read as follows:*

33 *26-53-144. Certain classes of trucks or trailers.*

34 *(a) As used in this section:*

35 *(1) "Person" means a natural person who resided in this state at*  
 36 *the time of purchasing a truck tractor or semitrailer in another state;*

1 (2) "Semitrailer" means every vehicle with or without motive  
2 power, including a pole trailer, drawn by a truck tractor or a Class Six or  
3 Class Seven truck as defined by § 27-14-601(a)(3)(F) and (G) that is  
4 registered with the International Registration Plan to be engaged in  
5 interstate commerce and designed for carrying property; and

6 (3)(A) "Truck tractor" means a motor vehicle:

7 ~~(A)(i)~~ Designed and used primarily for drawing other  
8 vehicles and not so constructed as to carry a load other than a part of the  
9 weight of the vehicle and load so drawn; and

10 ~~(B)(ii)~~ Registered as a:

11 (a) Class Five, Class Six, Class Seven, or  
12 Class Eight truck as defined by § 27-14-601(a)(3); or

13 (b) Class Six or Class Seven truck as defined  
14 by § 27-14-601(a)(3)(F) and (G) that is not registered with the International  
15 Registration Plan to be engaged in interstate commerce.

16 (B) "Truck tractor" does not include a Class Six or Class  
17 Seven truck as defined by § 27-14-601(a)(3)(F) and (G) that is registered  
18 with the International Registration Plan to be engaged in interstate  
19 commerce.

20 (b) Except as provided in ~~subsection~~ subsections (d) and (e) of this  
21 section, the gross receipts or gross proceeds in excess of nine thousand one  
22 hundred fifty dollars (\$9,150) derived from the sale of a new or used truck  
23 tractor in another state for use in this state are exempt from the Arkansas  
24 compensating use tax levied by this subchapter.

25 ~~(c) Except as provided in subsection (d) of this section, the~~ The  
26 gross receipts or gross proceeds in excess of one thousand dollars (\$1,000)  
27 derived from the sale of a new or used semitrailer in another state for use  
28 in this state are exempt from the Arkansas compensating use tax levied by  
29 this subchapter.

30 (d) The gross receipts or gross proceeds derived from the sale in  
31 another state for use in this state of a new or used Class Six or Class Seven  
32 truck as defined by § 27-14-601(a)(3)(F) and (G) that is registered with the  
33 International Registration Plan to be engaged in interstate commerce are  
34 exempt from the Arkansas compensating use tax levied by this chapter.

35 ~~(d)(e)~~ The exemption in this section under subsection (b) of this  
36 section does not apply to compensating use taxes levied by any Arkansas city,

1 town, or county.

2

3 SECTION 3. This act applies to all sales after January 1, 2012, for  
4 semitrailers and Class Six or Class Seven trucks as defined by § 27-14-  
5 601(a)(3)(F) and (G) that are registered with the International Registration  
6 Plan to be engaged in interstate commerce.

7

8 /s/L. Cowling

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36