

1 State of Arkansas As Engrossed: H2/7/19
2 92nd General Assembly **A Bill**

3 Regular Session, 2019

HOUSE BILL 1342

4
5 By: Representatives Payton, Jett, M. Gray, Beck, Bentley, Brown, Cavanaugh, Cloud, Coleman, C.
6 Cooper, M. Davis, Fortner, Gates, Hawks, G. Hodges, Lowery, Lundstrum, Lynch, McNair, S. Meeks,
7 Miller, Pilkington, Rushing, Speaks, Sullivan, Vaught
8 By: Senator Rice

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10 **For An Act To Be Entitled**

11 AN ACT TO AMEND THE LAW CONCERNING THE SALES AND USE
12 TAX DUE ON CERTAIN MOTOR VEHICLES, TRAILERS, AND
13 SEMITRAILERS; TO INCREASE THE AMOUNT BELOW WHICH
14 SALES AND USE TAX IS NOT DUE ON THE PURCHASE OF A
15 USED MOTOR VEHICLE; TO ELIMINATE THE SALES AND USE
16 TAX EXEMPTION FOR CERTAIN MOTOR VEHICLES, TRAILERS,
17 AND SEMITRAILERS; AND FOR OTHER PURPOSES.

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20 **Subtitle**

21 TO INCREASE THE AMOUNT BELOW WHICH SALES
22 AND USE TAX IS NOT DUE ON THE PURCHASE OF
23 A USED MOTOR VEHICLE; AND TO ELIMINATE
24 THE SALES AND USE TAX EXEMPTION FOR
25 CERTAIN MOTOR VEHICLES, TRAILERS, AND
26 SEMITRAILERS.

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29 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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31 SECTION 1. Arkansas Code § 26-52-510(b)(1)(B), concerning the direct
32 payment of sales tax by a consumer-user on a new or used motor vehicle,
33 trailer, or semitrailer, is amended to read as follows:

34 (B) However, if the total consideration for the sale of
35 ~~the new or a~~ used motor vehicle, trailer, or semitrailer is less than ~~four~~
36 ~~thousand dollars (\$4,000)~~ seven thousand five hundred dollars (\$7,500), ~~no~~



1 tax ~~shall be~~ is not due.

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3 SECTION 2. Arkansas Code § 26-53-126(b)(2), concerning the payment of
4 use tax on a new or used motor vehicle, trailer, or semitrailer, is amended
5 to read as follows:

6 (2) However, if the total consideration for the sale of ~~the new~~
7 ~~or a~~ used motor vehicle, ~~trailer, or semitrailer~~ is less than ~~four thousand~~
8 ~~dollars (\$4,000)~~ seven thousand five hundred dollars (\$7,500), ~~no tax shall~~
9 ~~be~~ is not due.

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11 SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective
12 on the first day of the second calendar month following the effective date of
13 this act.

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/s/Payton

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