

1 State of Arkansas  
2 90th General Assembly  
3 Regular Session, 2015

# A Bill

HOUSE BILL 1387

4  
5 By: Representative Dotson

## For An Act To Be Entitled

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8 AN ACT TO INCREASE THE SALES AND USE TAX EXEMPTION  
9 FOR A MOTOR VEHICLE, TRAILER, OR SEMITRAILER; AND FOR  
10 OTHER PURPOSES.

### Subtitle

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14 TO INCREASE THE SALES AND USE TAX  
15 EXEMPTION FOR A MOTOR VEHICLE, TRAILER,  
16 OR SEMITRAILER.

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

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21 SECTION 1. Arkansas Code § 26-52-510(b)(1)(B), concerning the tax on  
22 new and used motor vehicles, trailers, or semitrailers, is amended to read as  
23 follows:

24 (B) However, if the total consideration for the sale of  
25 the new or used motor vehicle, trailer, or semitrailer is less than ~~four~~  
26 ~~thousand dollars (\$4,000)~~ five thousand dollars (\$5,000), no tax shall be  
27 due.

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29 SECTION 2. Arkansas Code § 26-53-126(b)(2), concerning the tax on new  
30 and used motor vehicles, trailers, or semitrailers, is amended to read as  
31 follows:

32 (2) However, if the total consideration for the sale of the new  
33 or used motor vehicle, trailer, or semitrailer is less than ~~four thousand~~  
34 ~~dollars (\$4,000)~~ five thousand dollars (\$5,000), no tax shall be due.

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36 SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective



1 on the first day of the calendar quarter following the effective date of this  
2 act.

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