

Hall of the House of Representatives  
88th General Assembly - Regular Session, 2011  
**Amendment Form**

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**Subtitle of House Bill No. 2188**

TO EXEMPT FROM THE SALES AND USE TAX THE GROSS RECEIPTS DERIVED FROM  
THE SALE OF CLASS SEVEN AND CLASS EIGHT TRUCKS AND SEMI-TRAILERS.

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**Amendment No. 1 to House Bill No. 2188**

Amend House Bill No. 2188 as originally introduced:

Page 1, line 9, delete "SEVEN" and substitute "SIX"

AND

Page 1, line 10, delete "EIGHT" and substitute "SEVEN"

AND

Page 1, line 14, delete "SEMI-TRAILERS" and substitute "SEMITRAILERS"

AND

Delete the subtitle in its entirety and substitute:

"TO EXEMPT FROM THE SALES AND USE TAX  
THE GROSS RECEIPTS DERIVED FROM THE  
SALE OF CLASS SIX AND CLASS SEVEN  
TRUCKS AND SEMITRAILERS."

AND

Delete everything after the enacting clause and substitute:

"SECTION 1. Arkansas Code § 26-52-436 is amended to read as follows:  
26-52-436. Certain classes of trucks or trailers.

(a) As used in this section:

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

(2) "Semitrailer" means every vehicle with or without motive  
power, including a pole trailer, drawn by a truck tractor or a Class Six or  
Class Seven truck as defined by § 27-14-601(a)(3)(F) and (G) that is



registered with the International Registration Plan to be engaged in interstate commerce and designed for carrying property; and

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

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

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

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

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

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

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

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

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

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

SECTION 2. Arkansas Code § 26-53-144 is amended to read as follows:  
26-53-144. Certain classes of trucks or trailers.

(a) As used in this section:

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

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

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

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

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

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

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

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

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

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

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

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

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

The Amendment was read \_\_\_\_\_  
By: Representative L. Cowling  
JSE/JSE - 03/15/11 03:55  
JSE261

\_\_\_\_\_  
Chief Clerk