



STATE OF ARKANSAS
**Department of Finance
 and Administration**
<http://www.state.ar.us/dfa>

SALES & USE TAX SECTION
 P. O. BOX 1272
 LITTLE ROCK, AR 72203-1272
 PHONE (501) 682-7104
 FAX (501) 682-7904
sales.tax@rev.state.ar.us

NOTICE TO HEAVY EQUIPMENT DEALERS

Effective October 1, 2009, Arkansas Code Annotated §26-52-318 has been amended to repeal the requirement for decals to be placed on heavy equipment sold.

Heavy equipment dealers are now required to file a quarterly report with the Department of Finance and Administration identifying all sales of heavy equipment that are exempt from the gross receipts tax.

The report should be in the form of a spreadsheet listing, without limitation, the following information:

- Name and address of the purchaser
- Item(s) purchased
- Invoice date and number
- Amount of sales or use tax paid, and
- Basis for the exemption

Wilson's Heavy Equipment	00123456-SLS					
1234 Central Ave	Oct - Dec 2009					
Jonesboro AR 72401						
Purchaser's Name	Address	Item(s) Purchased	Invoice Date	Invoice Number	Amt of Tax Pd	Basis for Exemption
Joe's Equipment	123 West St Benton AR 72015	Crane	10/21/09	A1234567	0	Sale for Resale
City of Cabot	987 North Ave Cabot AR 72023	Bulldozer	11/14/09	NA - 654	0	Motor Vehicle sold to City
Jackson's Engineering	999 First St Dallas TX 85444	Motor Grader	12/07/09	321654	0	Delivery outside of Arkansas

The quarterly report should be emailed by the 20th of the month following the end of the calendar quarter to Sales.Tax@dfa.arkansas.gov. If email capability is not available, the report may be mailed to: Sales and Use Tax Section, Attn: Justin Payne, P.O. Box 8054, Little Rock AR 72203-8054

Unused decals should be returned to the Department at the address above, or you may contact Mackie Lowery at (501) 682-7104 to arrange for pick up.

If you have any questions, please contact the Sales and Use Tax Section at (501) 682-7104.