

STATE OF ARKANSAS
CLAIM FOR CREDIT OR REBATE
OF LOCAL TAX PAID ON THE PURCHASE OF
A TRAVEL TRAILER

This form is to be used by persons claiming a credit or rebate of local sales or use tax on the purchase of a travel trailer pursuant to Ark. Code Ann. § 26-52-523. The credit or rebate only applies to travel trailers purchased on or after October 1, 2009.

Effective October 1, 2009, a purchaser that pays local sales or use tax in excess of the tax due on the first two thousand five hundred dollars (\$2,500.00) of the sales price of a travel trailer is entitled to a credit or rebate of the excess amount of local sales or use tax paid on the purchase. The credit or rebate does not apply to the "border city" sales tax levied pursuant to Ark. Code Ann. § 26-52-303 or the "model city" sales tax levied pursuant to Ark. Code Ann. § 26-75-502.

How to Claim the Credit. To claim the credit or rebate the purchaser must certify that on or after October 1, 2009, he or she purchased a travel trailer as defined by Arkansas law and submit the required documentation to title and register the travel trailer.

What is a Travel Trailer? A travel trailer is defined as a trailer that provides temporary living quarters for travel, recreation, or camping; includes a chassis having wheels and a trailer hitch or fifth wheel for towing; and is required to be licensed for highway use under Arkansas law. **Some trailers are designed to haul items such as horses and cars to certain functions and also contain temporary living quarters. Such trailers are also considered travel trailers and are eligible for the local tax cap.**

To qualify for the credit or rebate, the travel trailer must be outfitted with temporary living quarters at the time of purchase.

Any purchaser that wrongfully claims a credit or rebate on the purchase of a travel trailer will be assessed tax, interest, and penalty upon audit by the Department of Finance and Administration.

VEHICLE DESCRIPTION

| Vehicle Identification Number | Year | Make | Model | Body Type |
|-------------------------------|------|------|-------|-----------|
| | | | | |

On this _____ day of _____, 20____, I hereby swear and affirm the following:

1. I purchased the above-referenced trailer on or after October 1, 2009, and the trailer provides temporary living quarters for travel, recreation, or camping; includes a chassis having wheels and a trailer hitch or fifth wheel for towing; and is required to be licensed for highway use under Arkansas law.
2. The above-referenced trailer was outfitted with temporary living quarters at the time of purchase.

Printed Name of Owner _____

Signature of Owner _____ Date _____