



STATE OF ARKANSAS
**Department of Finance
and Administration**

REVENUE LEGAL COUNSEL

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September 3, 2020

[REDACTED]

VIA EMAIL at [REDACTED]

RE: Registration of Vehicles Owned by the [REDACTED]
Opinion No. 20200707

Dear [REDACTED],

Your letter of July 1, 2020 requesting a legal opinion regarding renewal of previous Opinion No. 20170710 on behalf of the [REDACTED] (“Requestor”) has been assigned to me for response. Opinion No. 20170710 renewed Opinion No. 20140716 (which was itself a renewal of Opinion No. 951163). There have been no changes in the law or facts since Opinion 20170710 was issued that affect the opinion. Therefore, the opinion is renewed in its entirety as set forth below.

Opinion No. 951163 stated that the [REDACTED] may register a motor vehicle owned by the [REDACTED] exempt from sales tax. Opinion No. 951163 included facts regarding the conclusion of Revenue Legal Counsel as early as 1984 that a motor vehicle owned by the [REDACTED] could be registered without collection of sales tax. This exemption was held to apply to a purchase of a new vehicle or the transfer of an existing plate to a new vehicle.

Arkansas Code Annotated § 26-52-410 exempts the sale of a motor vehicle to a municipality or a county from tax. Information concerning the [REDACTED] states that it is an instrumentality of municipal governments throughout the state. There is no information to indicate that the structure or the organization of the league has changed since the 1984 opinion was written. Accordingly, this opinion will confirm that a vehicle owned by and registered in the name of the [REDACTED] [REDACTED] may be registered exempt from sales tax.

This opinion is based on my understanding of the facts as set out in your inquiry as those facts are governed by current Arkansas laws, rules and regulations. Any change in the facts or law could result in a different opinion. You may rely on this opinion for three years pursuant to Ark. Gross Receipts Tax Rules GR-75(B).

Regards,

Caroline Calvert
Revenue Legal Counsel