

LEGAL NOTICE

In compliance with Act 434 of 1967, the Arkansas Administrative Procedure Act, as amended, notice is hereby given that the Commissioner of Revenue for the State of Arkansas has adopted Rule 2006-4, titled "Sales of Heavy Equipment." The purpose of this rule is to clarify that farm tractors and small tractors used for gardening, mowing, etc., are not "heavy equipment" for purposes of Act 1693 and that decals are not required.

The public hearing will be held March 14, 2006, at 10:00 a.m. in the second floor conference room (#2330) of the Ledbetter Building, 1800 W. Seventh Street, Little Rock, Arkansas. All interested parties may attend and present their views on the subjects and issues involved. Written comments may be mailed to John H. Theis, Assistant Commissioner, DFA Revenue Division, Ledbetter Building-Room 2440, P. O. Box 1272, Little Rock, AR 72203-1272; or by fax to (501) 683-1161.