

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 8-K

**CURRENT REPORT
Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported) **October 10, 2007**

RUSH ENTERPRISES, INC.

(Exact name of registrant as specified in its charter)

Texas
(State or other jurisdiction of incorporation)

0-20797
(Commission File Number)

74-1733016
(IRS Employer Identification No.)

555 IH-35 South, Suite 500, New Braunfels, Texas
(Address of principal executive offices)

78130
(Zip Code)

Registrant's telephone number, including area code: **(830) 626-5200**

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 8.01 Other Events

On October 10, 2007, Rush Enterprises, Inc. (the "Company") distributed one additional share of stock for every two shares of Class A common stock, par value \$0.01 per share (the "Class A Common Stock"), or Class B common stock, par value \$0.01 per share (the "Class B Common Stock"), held by shareholders of record as of October 1, 2007, thus completing the previously announced three-for-two stock split of the Company's Class A Common Stock and Class B Common Stock, which was approved by the Company's Board of Directors on September 20, 2007. A press release announcing the distribution of the additional shares and the completion of the stock split is attached hereto as Exhibit 99.1 and incorporated herein by reference.

In accordance with Rule 416 promulgated under the Securities Act of 1933, as amended (the "Securities Act"), and Item 512 of Regulation S-K under the Securities Act, the number of shares of Class A Common Stock and Class B Common Stock registered for sale under the Securities Act by the following Registration Statements on Form S-8 will be deemed to be increased by the stock split to cover the additional shares resulting from the application of the stock split to the registered shares of Class A Common Stock and Class B Common Stock remaining unsold as of October 10, 2007:

- Registration Statement on Form S-8 (file No. 333-07043) filed with the Securities and Exchange Commission (the "SEC") on June 28, 1996;
- Registration Statement on Form S-8 (file No. 333-70451) filed with the SEC on January 12, 1999;
- Registration Statement on Form S-8 (file No. 333-117305) filed with the SEC on July 12, 2004;
- Registration Statement on Form S-8 (file No. 333-121355) filed with the SEC on December 17, 2004;
- Registration Statement on Form S-8 (file No. 333-138556) filed with the SEC on November 9, 2006;
- Registration Statement on Form S-8 (file No. 333-138557) filed with the SEC on November 9, 2006; and
- Registration Statement on Form S-8 (file No. 333-144821) filed with the SEC on July 24, 2007.

The foregoing Registration Statements are hereby amended pursuant to Rule 416 promulgated under the Securities Act and Item 512 of Regulation S-K under the Securities Act to increase the number of shares of Class A Common Stock and Class B Common Stock registered thereunder to reflect the effects of the stock split.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

<u>Exhibit No.</u>	<u>Document Description</u>
99.1	Press Release, dated October 10, 2007.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

RUSH ENTERPRISES, INC.

By: /s/ Steven L. Keller
Steven L. Keller
Vice President and Chief Financial Officer

Dated October 10, 2007

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Exhibit Index

<u>Exhibit No.</u>	<u>Document Description</u>
99.1	Press Release, dated October 10, 2007.

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Contact:

Rush Enterprises, Inc., San Antonio
Steven L. Keller, 830-626-5226

**RUSH ENTERPRISES, INC. COMPLETES
PREVIOUSLY ANNOUNCED 3-FOR-2 STOCK SPLIT**

SAN ANTONIO, Texas, October 10, 2007 — Rush Enterprises, Inc. (NASDAQ: RUSHA & RUSHB), which operates the largest network of heavy-duty and medium-duty truck dealerships in North America and a John Deere construction equipment dealership in Houston, Texas, announced today that it has completed the previously announced 3-for-2 stock split of the Company's Class A common stock and the Company's Class B common stock, effected in the form of a stock dividend to shareholders of record on October 1, 2007. Following the distribution of the stock dividend, Rush Enterprises has approximately 26.0 million shares of its Class A common stock outstanding and approximately 12.2 million shares of its Class B common stock outstanding. For additional information regarding the stock split and related stock dividend, please visit the investor relations section of our website, www.rushenterprises.com.

About Rush Enterprises, Inc.

Rush Enterprises, Inc. operates the largest network of heavy-duty and medium-duty truck dealerships in North America and a John Deere construction equipment dealership in Houston, Texas. Its operations include a network of over 50 Rush Truck Centers located in Alabama, Arizona, California, Colorado, Florida, Georgia, New Mexico, Oklahoma, Tennessee and Texas. The Company has developed its Rush Truck Centers and its Rush Equipment Center as "one-stop centers" where, at one convenient location, its customers can purchase new or used trucks or construction equipment, purchase insurance products, purchase aftermarket parts and accessories and have service performed by certified technicians. For additional information on Rush Enterprises, Inc., please visit www.rushenterprises.com.
