

**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) **April 21, 2006**

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 1.01 Entry into a Material Definitive Agreement

On April 21, 2006, Rush Enterprises, Inc. (the "Company") received a fully executed Amendment to Continuing Guaranty (the "Amendment") from General Electric Capital Corporation ("GE Capital"). Under the original Continuing Guaranty (Exhibit 10.4 to the Company's current report on Form 8-K filed with the Securities and Exchange Commission on September 23, 2005), the Company agreed to promptly and fully pay all of the present and future liabilities, obligations and indebtedness to GE Capital, matured or unmatured, which represent advances to the Company and certain of its subsidiaries (the "Debtors") by GE Capital pursuant to the New Floor Plan Financing Agreement, dated September 20, 2005, between the Company and GE Capital, as well as all interest that accrues thereon and all reasonable costs of collection of the same in the event of default by the Debtors. The Amendment, dated March 6, 2006, and effective January 3, 2006, increases the Company's obligation under the guaranty from a maximum principal amount of \$300 million, plus unpaid interest and reasonable costs of collection, to a maximum principal amount of \$450 million, plus unpaid interest and reasonable costs of collection. The Company's Board of Directors approved increasing the guaranty to \$450 million at its Board Meeting on February 24, 2006.

The foregoing description of the Amendment is not complete and is qualified in its entirety by the actual terms of the Amendment, a copy of which is incorporated herein by reference and attached hereto as Exhibit 10.1.

2

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

Exhibit No.	Identification of Exhibits
10.1*	Amendment to Continuing Guaranty, dated March 6, 2006, by and among General Electric Capital Corporation and Rush Enterprises, Inc.
10.2	Continuing Guaranty, dated September 20, 2005, by and among General Electric Capital Corporation and Rush Enterprises, Inc. (incorporated herein by reference to Exhibit 10.4 of the Company's Current Report on Form 8-K (File No. 000-20797) filed September 23, 2005).

AMENDMENT TO CONTINUING GUARANTY

This Amendment is attached to and made a part of that certain Continuing Guaranty dated September 20, 2005 (the "Guaranty") executed by Rush Enterprises, Inc. (the "Guarantor") and guarantying the obligations of Rush Truck Centers of Alabama, Inc.; Rush Truck Centers of Arizona, Inc.; Rush Truck Centers of California, Inc.; Rush Truck Centers of Colorado, Inc.; Rush Truck Centers of Florida, Inc.; Rush Truck Centers of New Mexico, Inc.; Rush Truck Centers of Oklahoma, Inc.; Rush Truck Centers of Tennessee, Inc. and Rush Truck Centers of Texas, LP to General Electric Capital corporation ("GE Capital").

For good and valuable consideration, the receipt of which is hereby acknowledged, GE Capital and Guarantor agree that first sentence of the Guaranty is hereby deleted and the following inserted in lieu thereof effective as of January 3, 2006:

"For Valuable Consideration, the receipt and sufficiency of which is hereby acknowledged, the undersigned, for themselves, their successors and assigns ("Guarantor") jointly and severally and in solido, hereby unconditionally guarantee to **General Electric Capital Corporation** and its successors, endorsees and assigns, (collectively called "**GE Capital**") that each of **Rush Truck Centers of Alabama, Inc.; Rush Truck Centers of Arizona, Inc.; Rush Truck Centers of California, Inc.; Rush Truck Centers of Colorado, Inc.; Rush Truck Centers of Florida, Inc.; Rush Truck Centers of New Mexico, Inc.; Rush Truck Centers of Oklahoma, Inc.; Rush Truck Centers of Tennessee, Inc. and Rush Truck Centers of Texas, LP** (individually and collectively the "Company"); shall promptly and fully pay all of its present and future liabilities, obligations and indebtedness to GE Capital, matured or unmatured, which represent advances to the Company by GE Capital pursuant to that certain Wholesale Security Agreement dated as of September 20, 2005, between GE Capital and the Company (as now or hereafter amended), as well as all interest which accrues thereon and all reasonable costs of collection of the same in the event of a default by the Company in the payment of such advances and/or accrued interest (all of which liabilities, obligations and indebtedness are herein individually and collectively called the "Indebtedness"), not to exceed the total principal sum of Four Hundred and Fifty Million Dollars (\$450,000,000.00) in principal outstanding at any given point in time, plus all unpaid interest, which has or thereafter accrues thereon, plus all reasonable costs incurred by GE Capital in the enforcement of its rights and remedies or the collection of such principal and accrued interest."

Except as expressly modified hereby, the Guaranty shall remain in full force and effect.

Dated: March 6, 2006

RUSH ENTERPRISES, INC.

By: /s/ W.M. "Rusty" Rush
W.M. "Rusty" Rush
 Title: President

GENERAL ELECTRIC CAPITAL CORPORATION

By: /s/ Daniel Clark
Daniel Clark
 Title: General Manager