

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

RUSH ENTERPRISES, INC.  
(Name of Issuer)

COMMON STOCK, \$.01 PAR VALUE  
(Title of Class of Securities)

781846-10-0  
(CUSIP Number)

Check the following box if a fee is being paid with this statement.  (A fee is not required only if the filing person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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1 NAME OF REPORTING PERSON  
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

W. Marvin Rush.  
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2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a)  
(b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION  
United States

NUMBER OF  
SHARES  
BENEFICIALLY  
OWNED BY  
EACH  
REPORTING  
PERSON  
WITH

5 SOLE VOTING POWER

2,750,000 shares

6 SHARED VOTING POWER

0 shares

7 SOLE DISPOSITIVE POWER

2,750,000 shares

8 SHARED DISPOSITIVE POWER

0 shares

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
2,750,000 shares

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9  
41.4%

12 TYPE OF REPORTING PERSON  
IN

- Item 1(a) NAME OF ISSUER:  
Rush Enterprises, Inc.
- Item 1(b) ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES:  
8810 IH-10 East  
San Antonio, Texas 78219
- Item 2(a) NAME OF PERSON FILING:  
See Item 1 of the cover pages attached hereto
- Item 2(b) Address of Principal Business Office, or If none, residence:  
8810 IH-10 East  
San Antonio, Texas 78219
- Item 2(c) CITIZENSHIP:  
See Item 4 of the cover pages attached hereto
- Item 2(d) TITLE OF CLASS OF SECURITIES:  
Common Stock, par value \$.01
- Item 2(e) CUSIP NUMBER:  
781846-10-0
- Item 3 Not Applicable
- Item 4 OWNERSHIP:  
(a) Amount beneficially owned:  
See Item 9 of the cover pages attached hereto  
(b) Percent of Class:  
See Item 11 of the cover pages attached hereto  
(c) See Items 5 through 8 of the cover pages attached hereto
- Item 5 OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS:  
Not Applicable

Item 6 OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON:

Not Applicable

Item 7 IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY:

Not Applicable

Item 8 IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP:

Not Applicable

Item 9 NOTICE OF DISSOLUTION OF GROUP:

Not Applicable

Item 10 CERTIFICATION:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURES

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

March 20, 1997

/s/ W. Marvin Rush  
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W. Marvin Rush