

RUSH ENTERPRISES, INC.
AMENDED AND RESTATED CODE OF ETHICS
FOR SENIOR FINANCIAL OFFICERS
As Amended and Restated on February 12, 2024

Preface

The Board of Directors (“Board”) of Rush Enterprises, Inc. (the “Company”) has adopted this Code of Ethics for Senior Financial Officers (“Code”) of the Company. This Code shall be applicable to the Company’s chief executive officer, chief financial officer, controller, and any other employees of the Company performing similar functions (the “Senior Financial Officers”).

I. Purpose

The purpose of this Code is to codify those standards that the Company believes are reasonably designed to deter wrong-doing and to promote, on the part of the Senior Financial Officers, adherence to the following principles in all material respects:

- Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- Full, fair, accurate, timely and understandable disclosure in reports and documents that the Company files with, or submits to, the Securities and Exchange Commission (the “SEC”) and in other public communications made by the Company;
- The prompt internal reporting to an appropriate person or persons identified in this Code of violations of this Code; and
- Accountability for adherence to this Code.

No provision of this Code, however, is intended to create any right in favor of any third party, including any stockholder, officer, director or employee of the Company, in the event of a violation of any provision of this Code.

II. Honest and Ethical Conduct and Ethical Handling of Conflicts of Interest

The Senior Financial Officers should conduct themselves and their activities on behalf of the Company, its subsidiaries and affiliated entities in an honest and ethical manner and in a manner that complies with this Code.

The Senior Financial Officers should respect the confidentiality of information acquired in the course of his or her work and avoid disclosure of such information except when authorized or legally obligated to disclose such information.

The Senior Financial Officers should endeavor to avoid any actual or potential conflict of interest between their personal and professional relationships. The Senior Financial Officers should promptly disclose all material facts relating to their relationships or financial interests that give rise, directly or indirectly, to an actual or potential conflict of interest in a report to the Audit Committee of the Board. No Senior Financial Officer should knowingly become involved in any actual or potential conflict of interest

without the relationship or financial interest having been approved by the Board or the Audit Committee thereof.

III. Disclosure in SEC Filings and Other Public Communications

The Senior Financial Officers should conduct themselves and their activities on behalf of the Company, its subsidiaries and affiliated entities in a manner which promotes the full, fair, accurate, timely and understandable disclosure, in accordance with applicable laws, rules or regulations, of all material information required to be included in (i) each report or other document required to be filed or submitted by the Company with the SEC and (ii) in all other public communications made by the Company. To this end, the Senior Financial Officers should oversee the establishment and management of the Company's internal controls and disclosure controls and procedures to enable:

- The Company's consolidated financial statements and the notes thereto to present fairly, in all material respects, the financial position, the results of operations and the cash flows of the Company as of and for the period(s) indicated in conformity with accounting principles generally accepted in the United States; and
- The Senior Financial Officers are to bring to the attention of the Audit Committee of the Board any information, of which they are aware, concerning (i) significant deficiencies in the design or operation of internal controls which could adversely affect the Company's ability to record, process, summarize and report financial data or (ii) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's financial reporting, disclosures or internal controls.

IV. Compliance with Applicable Laws, Rules and Regulations

The Senior Financial Officers should encourage and promote compliance by all employees of the Company, its subsidiaries and affiliated entities with the laws, rules and regulations applicable to their business and operations, including the retention and disposal of business documents and records.

V. Reporting Code Violations

Senior Financial Officers should report to the Company's chief executive officer and to the Audit Committee (and any other appropriate committee thereof) of the Board any known or suspected violation of this Code by any Senior Financial Officer.

VI. Consequences for Non-Adherence to Code Provisions

Each Senior Financial Officer shall be personally responsible and accountable for his or her adherence to the provisions of this Code in all material respects. The Company, at the direction of the Board (or the Audit Committee or other appropriate committee thereof), may impose such sanctions, including dismissal for cause, for a Senior Financial Officer's violation of this Code as the Board (or the Audit Committee or other appropriate committee thereof) shall determine, under the circumstances, to be in the best interests of the Company and its stockholders.

VII. Rush Driving Principles

In addition to the Code, the Senior Financial Officers are each personally responsible for his or her adherence to the provisions of the Company's general code of conduct, which is referred to as the "Rush

Driving Principles.” The Rush Driving Principles are applicable to all of the Company’s employees and members of the Board.

VIII. Waiver and Amendment of the Code

Any waiver of this Code may be made only by the Board (or the Audit Committee or other appropriate committee thereof) and must be reported and disclosed as required by and in accordance with applicable laws, rules and regulations.

This Code may be amended from time to time by the Board or an appropriate committee thereof and any amendment must be reported and disclosed as required by and in accordance with applicable laws, rules and regulations.

ACKNOWLEDGMENT

The undersigned Senior Financial Officer hereby acknowledges that he or she has received a copy of the Code. The undersigned Senior Financial Officer hereby acknowledges and agrees that he or she has read and understands the Code and will abide by it. The undersigned Senior Financial Officer further acknowledges that it is his or her responsibility to seek clarification from the Company’s General Counsel if any application of the Code to a particular circumstance is not clear.

Signature: _____

Printed Name: _____

Date: _____