

**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) September 20, 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 5.03 **Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year**

As previously reported, on July 31, 2007, the Board of Directors of Rush Enterprises, Inc. (the "Company") approved an amendment to the Company's Restated Articles of Incorporation to increase the total number of shares of Class A common stock, \$0.01 par value per share (the "Class A Common Stock"), that the Company is authorized to issue from 40,000,000 to 60,000,000 and to increase the total number of shares of Class B Common Stock, \$0.01 par value per share (the "Class B Common Stock" and together with the Class A Common Stock, the "Common Stock"), that the Company is authorized to issue from 10,000,000 to 20,000,000. At a Special Meeting of the Shareholders of the Company held on September 20, 2007, the Company's shareholders voted in favor of the aforementioned amendment. On September 20, 2007, the Company also filed Articles of Amendment to the Restated Articles of Incorporation of the Company (the "Amendment") with the Secretary of State of the State of Texas effecting the aforementioned amendment. The foregoing summary of the Amendment is qualified in its entirety by reference to the text of the Amendment, a copy of which is attached to this report as Exhibit 3.1 and incorporated by reference herein.

Item 8.01 **Other Events**

On September 20, 2007, the Company issued a press release announcing that the Company's shareholders had approved the Amendment and that the Company's Board of Directors had declared a three-for-two stock split in the form of a stock dividend on each of the Company's Class A Common Stock and Class B Common Stock. Shareholders of record as of October 1, 2007, will receive one additional share of the appropriate class of Common Stock for every two shares of the respective class of Common Stock held on that date. The new shares of the Company's Common Stock will be distributed on October 10, 2007. A copy of the press release is attached hereto as Exhibit 99.1 and incorporated by reference herein.

Item 9.01 **Financial Statements and Exhibits**

(d) Exhibits

<u>Exhibit No.</u>	<u>Document Description</u>
3.1	Articles of Amendment to the Restated Articles of Incorporation of Rush Enterprises, Inc.
99.1	Press Release, dated September 20, 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 September 20, 2007

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EXHIBIT INDEX

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99.1	Press Release, dated September 20, 2007.

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**ARTICLES OF AMENDMENT TO THE
RESTATED ARTICLES OF INCORPORATION OF
RUSH ENTERPRISES, INC.**

Pursuant to the provisions of Article 4.04 of the Texas Business Corporation Act (the "TBCA"), Rush Enterprises, Inc., a Texas corporation (the "Corporation"), adopts the following Articles of Amendment to the Restated Articles of Incorporation:

1. The name of the corporation is Rush Enterprises, Inc.
2. The Restated Articles of Incorporation of the Corporation are hereby amended by deleting the first paragraph of Article Four thereof in its entirety and replacing in lieu thereof a new first paragraph of Article Four, reading in its entirety as follows:

"ARTICLE FOUR

The total number of shares of all classes of stock which the corporation shall be authorized to issue is 81,000,000 shares, divided into the following: (i) 1,000,000 shares of preferred stock, of the par value \$.01 per share ("Preferred Stock"), (ii) 60,000,000 shares of Class A Common Stock, of the par value \$.01 per share ("Class A Common Stock") and (iii) 20,000,000 shares of Class B Common Stock, of the par value \$.01 per share ("Class B Common Stock")."

3. This amendment has been approved in the manner required by the TBCA and the constituent documents of the Corporation.
4. These Articles of Amendment to the Restated Articles of Incorporation shall become effective when filed with the Secretary of State of the State of Texas.

[Signature page follows]

Rush Enterprises, Inc. has caused these Articles of Amendment to the Restated Articles of Incorporation to be executed on the 20th day of September, 2007, by its duly authorized officer.

RUSH ENTERPRISES, INC.

By: /s/ W.M. "Rusty" Rush _____
W.M. "Rusty" Rush
Chief Executive Officer



Contact:

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

**RUSH ENTERPRISES, INC. ANNOUNCES SHAREHOLDER APPROVAL OF
INCREASE IN AUTHORIZED SHARES AND DECLARES 3-FOR-2 STOCK SPLIT**

SAN ANTONIO, Texas, September 20, 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 that at today's special meeting its shareholders approved an amendment to its Restated Articles of Incorporation that would increase Rush Enterprises, Inc.'s authorized number of shares of Class A common stock from 40 million to 60 million shares and Class B common stock from 10 million to 20 million shares.

Rush Enterprises, Inc. also announced today that its Board of Directors has declared a 3-for-2 stock split of the Company's Class A common stock and the Company's Class B common stock, to be effected in the form of a stock dividend. The stock dividend is payable on October 10, 2007, to shareholders of record on October 1, 2007. The stock dividend will represent a tax-free distribution to shareholders and will not change the proportionate interest a shareholder maintains in Rush Enterprises, Inc. Upon distribution of the stock dividend, Rush Enterprises, Inc.'s outstanding Class A common stock will increase from approximately 17.3 million shares to approximately 26.0 million shares and its outstanding Class B common stock will increase from approximately 8.1 million shares to approximately 12.2 million shares. For additional information regarding the stock split and related stock dividend, please visit the investor relations section of our website, <http://investor.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.

Forward-Looking Statements

This press release contains forward-looking statements. These statements are based on currently available information and assumptions and expectations that the company believes are reasonable. However, the company's assumptions and expectations are subject to a wide range of business risks and changes in circumstances that are described in our reports that are filed from time to time with the Securities and Exchange Commission. The company has no obligation to publicly update or revise any forward-looking statement, whether as a result of new information, future events, or otherwise.