
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): June 14, 2010

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**

Not Applicable

(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:

- 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))
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Item 8.01 Other Events.

On June 14, 2010, a subsidiary of Rush Enterprises, Inc. (the "Company") entered into a definitive Asset Purchase Agreement to sell substantially all of the assets and certain liabilities associated with its construction equipment segment (the "Business"), including its Rush Equipment Centers. The Rush Equipment Centers sell new and used construction equipment and related parts and services and accounted for approximately \$38.8 million, or 3.1%, of the Company's total revenues and approximately \$.8 million, or 13.6%, of the Company's net income for 2009.

The Company estimates that the sale price for the Business will be approximately \$37 million, which will be paid in cash. The sale transaction is scheduled to close, subject to certain closing conditions, on or about August 2, 2010.

On June 18, 2010, the Company issued a press release announcing the entry into the definitive Asset Purchase Agreement, a copy of which is filed as Exhibit 99.1 to this Current Report on Form 8-K.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

Exhibit Number	Exhibit Title
99.1	Press release dated June 18, 2010

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/ Martin A. Naegelin, Jr.
Martin A. Naegelin, Jr.
Executive Vice President

Dated: June 18, 2010

EXHIBIT INDEX

Exhibit Number	Exhibit Title
99.1	Press release dated June 18, 2010



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**Rush Enterprises, Inc. Agrees to Sell Construction Equipment Business
to Doggett Heavy Machinery Services, LLC**

SAN ANTONIO, TX, June 18, 2010 — Rush Enterprises, Inc. (NASDAQ: RUSHA and RUSHB), which operates the largest network of commercial vehicle dealerships in North America, announced today that it signed a definitive asset purchase agreement to sell its John Deere construction equipment business, including its Rush Equipment Centers in Houston and Beaumont, Texas, to Doggett Heavy Machinery Services, LLC. The purchase price for the Rush Equipment Centers is estimated to be approximately \$37 million for assets and goodwill. The transaction is expected to close in the third quarter.

"With a tremendous group of employees to whom I am extremely grateful, we successfully operated our John Deere construction equipment dealer in Houston for over 12 years," said W. M. "Rusty" Rush, President and Chief Executive Officer of Rush Enterprises, Inc. "In the process, I believe that we proved that we can apply our organizational knowledge of serving commercial customers to distribute products other than commercial vehicles. We will continue to evaluate opportunities to re-enter the construction equipment dealership business in areas of the country outside of Houston and adjacent areas of southeast Texas, where we will be precluded from doing so for several years," Rush concluded.

About Rush Enterprises, Inc.

Rush Enterprises, Inc. owns and operates the largest network of commercial vehicle dealerships in the United States, representing truck and bus manufacturers including Peterbilt, International, Hino, Isuzu, Ford, UD, Blue Bird, IC, Diamond and Elkhart and two construction equipment dealerships in southeast Texas representing John Deere construction equipment. The Company's vehicle and equipment centers are strategically located in high traffic areas on or near major highways in 14 states throughout the southern and western United States. These one-stop centers offer an integrated approach to meeting customer needs — from sales of new and used vehicles and equipment to aftermarket parts, service and body shop operations plus a wide array of financial services, including financing, insurance, leasing and rental. Rush Enterprises' operations also provide vehicle up-fitting, chrome accessories and tires. For more information, please visit www.rushenterprises.com.

Forward-Looking Statements

Certain statements contained herein, including those concerning the disposition of the Rush Equipment Centers are “forward-looking” statements (as such term is defined in the Private Securities Litigation Reform Act of 1995). Because such statements include risks and uncertainties, actual results may differ materially from those expressed or implied by such forward-looking statements. Important factors that could cause actual results to differ materially from those expressed or implied by such forward-looking statements include, but are not limited to, John Deere’s approval of the proposed transfer of ownership to Doggett Heavy Machinery Services, LLC, the ability of Doggett Heavy Machinery Services, LLC to finance the proposed acquisition, and one-time events and other factors described herein and in filings made by the Company with the Securities and Exchange Commission.