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

**FORM S-8**

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

**Rush Enterprises, Inc.**

(Exact name of registrant as specified in its charter)

**Texas**  
(State or other jurisdiction  
of incorporation or organization)

**74-1733016**  
(I.R.S Employer Identification No.)

**555 IH 35 South, Suite 500**  
**New Braunfels, Texas**  
(Address of Principal Executive Offices)

**78130**  
(Zip Code)

**Rush Enterprises, Inc. Amended and Restated 2007 Long-Term Incentive Plan**  
**Rush Enterprises, Inc. Amended and Restated 2004 Employee Stock Purchase Plan**  
(Full title of the plan)

**Michael Goldstone**  
**Vice President, General Counsel, and Corporate Secretary**  
**Rush Enterprises, Inc.**  
**555 IH 35 South, Suite 500**  
**New Braunfels, Texas 78130**  
**(830) 302-5200**

**Copies to:**

**Daryl L. Lansdale, Jr.**  
**Norton Rose Fulbright US LLP**  
**111 W. Houston Street, Suite 1800**  
**San Antonio, TX 78205**  
**(210) 224-5575**

(Name, address, and telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input checked="" type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

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## CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered (1)	Proposed maximum offering price per share (2)	Proposed maximum aggregate offering price (2)	Amount of registration fee (2)(4)
Class A Common Stock, \$.01 par value per share	1,900,000 shares (3)	\$48.16	\$91,504,000	\$11,877.22
Class B Common Stock, \$.01 par value per share	1,000,000 shares	\$40.62	\$40,620,000	\$5,272.48

- (1) Pursuant to Rule 416(c) of the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement also covers an indeterminate number of additional shares as may be required pursuant to the Rush Enterprises, Inc. Amended and Restated 2007 Long-Term Incentive Plan and the Rush Enterprises, Inc. Amended and Restated 2004 Employee Stock Purchase Plan, in the event of a stock split, stock dividend, recapitalization, exchange of shares or other similar change in Rush Enterprises, Inc.'s Class A common stock, par value \$0.01 per share (the "Class A Common Stock"), or Class B common stock, par value \$0.01 per share (the "Class B Common Stock").
  - (2) Estimated pursuant to Rules 457(c) and 457(h) of the Securities Act, solely for the purpose of calculating the registration fee based upon the average of the high and low prices of the Class A Common Stock and the Class B Common Stock, respectively, as reported on the NASDAQ Global Select Market on August 4, 2020.
  - (3) The number of shares of Class A Common Stock to be registered under the respective plans are 1,000,000 shares (2007 Long-Term Incentive Plan) and 900,000 shares (2004 Employee Stock Purchase Plan).
  - (4) Determined in accordance with Section 6(b) of the Securities Act at a rate equal to \$129.80 per \$1,000,000 of the proposed maximum aggregate offering price.
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**EXPLANATORY NOTE  
REGISTRATION OF ADDITIONAL SHARES**

Rush Enterprises, Inc. (the “Company”) is filing this registration statement on Form S-8 (this “Registration Statement”) under the Securities Act of 1933, as amended (the “Securities Act”) to register (i) 1,000,000 additional shares of Class A Common Stock and 1,000,000 additional shares of Class B Common Stock that may be issued under the Rush Enterprises, Inc. Amended and Restated 2007 Long-Term Incentive Plan (the “2007 LTIP”) and (ii) 900,000 additional shares of Class A Common Stock that may be issued under the Rush Enterprises, Inc. Amended and Restated 2004 Employee Stock Purchase Plan (the “2004 ESPP”). Pursuant to General Instruction E of Form S-8, (i) with respect to the 2007 LTIP, the contents of the Company’s prior registration statements on Form S-8, filed with the Securities and Exchange Commission (the “Commission”) on July 24, 2007 (Registration No. 333-144821), July 21, 2010 (Registration No. 333-168231), August 12, 2014 (Registration No. 333-198080), and August 10, 2017 (Registration No. 333-219878), and (ii) with respect to the 2004 ESPP, the contents of the Company’s prior registration statement on Form S-8, filed with the Commission on December 17, 2004, are incorporated by reference into this Registration Statement, except to the extent supplemented, amended and superseded by the information set forth herein.

There are 8,800,000 shares of Class A Common Stock reserved for issuance under the 2007 LTIP, of which 7,800,000 shares of Class A Common Stock are registered under prior registration statements and 1,000,000 shares of Class A Common Stock are registered under this Registration Statement. There are 3,200,000 shares of Class B Common Stock reserved for issuance under the 2007 LTIP, of which 2,200,000 shares of Class B Common Stock are registered under prior registration statements and 1,000,000 shares of Class B Common Stock are registered under this Registration Statement. There are 1,800,000 shares of Class A Common Stock reserved for issuance under the 2004 ESPP, of which 900,000 shares are registered under the prior registration statement and 900,000 shares are registered under this Registration Statement.

**PART II**

**INFORMATION REQUIRED IN THE REGISTRATION STATEMENT**

**Item 3. Incorporation of Documents by Reference.**

Except to the extent that information is deemed furnished and not filed pursuant to securities laws and regulations, the following documents, which have been previously filed with the Commission, are incorporated by reference into this Registration Statement:

- (a) [The Company’s Annual Report on Form 10-K for the fiscal year ended December 31, 2019, filed on February 26, 2020;](#)
  - (b) [The Company’s Quarterly Reports on Form 10-Q for the fiscal quarter ended March 31, 2020, filed on May 11, 2020 and for the fiscal quarter ended June 30, 2020, filed on August 7, 2020;](#)
  - (c) The Company’s Current Reports on Form 8-K filed on [March 6, 2020](#), [March 25, 2020](#), [April 23, 2020](#), and [May 15, 2020](#) (except, in each case, any information, including exhibits, furnished to the Commission pursuant to Items 2.02 and 7.01);
  - (d) [The Company’s Definitive Proxy Statement on Schedule 14A filed on April 1, 2020, incorporated by reference into Part III of our Annual Report on Form 10-K for the fiscal year ended December 31, 2019;](#)
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(e) [The description of the Company's Class A Common Stock contained in Exhibit 4.3 to the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2019, filed on February 26, 2020, including all amendments and reports filed for the purpose of updating such description; and](#)

(f) [The description of the Company's Class B Common Stock contained in Exhibit 4.3 to the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2019, filed on February 26, 2020, including all amendments and reports filed for the purpose of updating such description.](#)

Except to the extent that information is deemed furnished and not filed pursuant to securities laws and regulations, all documents filed by the Company with the Commission pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (the "[Exchange Act](#)"), after the date of this Registration Statement and prior to the filing of a post-effective amendment that (i) indicates that all securities offered under this Registration Statement have been sold, or (ii) deregisters all securities then remaining unsold under this Registration Statement, shall be deemed to be incorporated by reference into this Registration Statement and to be a part of this Registration Statement from the date of filing of such documents. In no event, however, will any information that we disclose under Item 2.02 or Item 7.01 (and any related exhibits) of any Current Report on Form 8-K that we may from time to time furnish to the Commission be incorporated by reference into, or otherwise become a part of, this Registration Statement.

For purposes of this Registration Statement, any statement contained in a document incorporated or deemed to be incorporated herein by reference shall be deemed to be modified or superseded to the extent that a statement contained herein or in any subsequently filed document which also is or is deemed to be incorporated herein by reference modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

#### Item 8. Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
4.1*	<a href="#">Restated Articles of Incorporation of Rush Enterprises, Inc. (incorporated herein by reference to Exhibit 3.1 of the Company's Quarterly Report on Form 10-Q for the quarter ended June 30, 2008, File No. 000-20797)</a>
4.2*	<a href="#">Rush Enterprises, Inc. Amended and Restated Bylaws (incorporated herein by reference to Exhibit 3.1 of the Company's Current Report on Form 8-K filed May 21, 2013, File No. 000-20797)</a>
5.1	<a href="#">Opinion of Norton Rose Fulbright US LLP</a>
23.1	<a href="#">Consent of Norton Rose Fulbright US LLP (contained in Exhibit 5.1)</a>
23.2	<a href="#">Consent of Ernst &amp; Young LLP</a>
24.1	<a href="#">Power of Attorney (included on the signature page hereto)</a>
99.1*	<a href="#">Rush Enterprises, Inc. Amended and Restated 2007 Long-Term Incentive Plan (incorporated herein by reference to Exhibit 10.1 of the Company's Current Report on Form 8-K filed May 15, 2020, File No. 000-20797)</a>
99.2*	<a href="#">Rush Enterprises, Inc. Amended and Restated 2004 Employee Stock Purchase Plan (incorporated herein by reference to Exhibit 10.2 of the Company's Current Report on Form 8-K filed May 15, 2020, File No. 000-20797)</a>

\* Incorporated by reference

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## SIGNATURES

Pursuant to the requirements of the Securities Act, the Company certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New Braunfels, State of Texas, on August 7, 2020.

Rush Enterprises, Inc.

By: /s/ Michael Goldstone  
Michael Goldstone  
Vice President, General Counsel and Corporate  
Secretary

## POWER OF ATTORNEY

Each person whose signature appears below hereby appoints W.M. "RUSTY" RUSH and MICHAEL GOLDSTONE, and each of them, as his or her true and lawful attorneys-in-fact and agents, with full power of substitution or re-substitution, for such person and in such person's name, place and stead, in any and all capacities, to sign on such person's behalf, any and all amendments, including post-effective amendments to this Registration Statement on Form S-8, and to sign any and all additional registration statements relating to the same, with all exhibits thereto, and other documents in connection therewith, with the Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as such person might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or either of them, or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

<u>/s/ W.M. "Rusty" Rush</u> W.M. "Rusty" Rush	Chairman of the Board, President and Chief Executive Officer, Director (Principal Executive Officer)	August 7, 2020
<u>/s/ Steven L. Keller</u> Steven L. Keller	Chief Financial Officer and Treasurer (Principal Financial and Accounting Officer)	August 7, 2020
<u>/s/ William H. Cary</u> William H. Cary	Director	August 7, 2020
<u>/s/ Thomas A. Akin</u> Thomas A. Akin	Director	August 7, 2020
<u>/s/ James C. Underwood</u> James C. Underwood	Director	August 7, 2020
<u>/s/ Raymond J. Chess</u> Raymond J. Chess	Director	August 7, 2020
<u>/s/ Dr. Kennon H. Guglielmo</u> Dr. Kennon H. Guglielmo	Director	August 7, 2020
<u>/s/ Elaine Mendoza</u> Elaine Mendoza	Director	August 7, 2020

August 7, 2020

Rush Enterprises, Inc.  
555 IH 35 South  
New Braunfels, Texas 78130

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as counsel to Rush Enterprises, Inc., a Texas corporation (the "Company"), in connection with the registration under the Securities Act of 1933, as amended (the "Securities Act"), of 1,000,000 shares of the Company's Class A Common Stock, \$.01 par value per share (the "Class A Shares"), and 1,000,000 shares of the Company's Class B Common Stock, \$.01 par value per share (the "Class B Shares"), and together with the Class A Shares, collectively, the "Shares"), that are reserved for issuance under the Rush Enterprises, Inc. Amended and Restated 2007 Long-Term Incentive Plan (the "2007 LTIP"), and the registration under the Securities Act of 900,000 additional Class A Shares that are reserved for issuance under the Rush Enterprises, Inc. Amended and Restated 2004 Employee Stock Purchase Plan (the "2004 ESPP"), each plan as described in the Company's Registration Statement on Form S-8 (as may subsequently be amended, the "Registration Statement").

In connection with the foregoing, we have examined the 2007 LTIP and the 2004 ESPP and originals or copies of certain corporate records of the Company, certificates and other communications of public officials, certificates of officers of the Company and such other documents as we have deemed relevant or necessary for the purpose of rendering the opinions expressed herein. As to questions of fact material to those opinions, we have, to the extent we deemed appropriate, relied on certificates of officers of the Company and on certificates and other communications of public officials. We have assumed that the persons identified to us as officers of the Company are actually serving as such and that any certificates representing the Shares will be properly executed by one or more such persons. We have assumed the effectiveness of the Registration Statement pursuant to the Securities Act. We have assumed the genuineness of all signatures on, and the authenticity of, all documents submitted to us as originals, the conformity to authentic original documents of all documents submitted to us as copies thereof, the due authorization, execution and delivery by the parties thereto other than the Company of all documents examined by us, that the Company will receive any required consideration for such Shares and the legal capacity of each individual who signed any of those documents.

Based upon the foregoing, we are of the opinion that the Shares have been duly authorized and, when issued and sold in the manner referred to in the 2007 LTIP and the 2004 ESPP and pursuant to the agreements that accompany the 2007 LTIP and the 2004 ESPP, will be validly issued, fully paid and non-assessable.

The opinions expressed herein are limited exclusively to applicable federal laws of the United States of America and applicable provisions of, respectively, the Texas Constitution, the Texas Business Organizations Code and reported judicial interpretations of such law, in each case as currently in effect, and we are expressing no opinion as to the effect of the laws of any other jurisdiction.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement and the reference to this firm wherever it appears in the Registration Statement. This consent is not to be construed as an admission that we are a party whose consent is required to be filed with the Registration Statement under the provisions of the Securities Act or the rules and regulations of the Securities and Exchange Commission promulgated thereunder.

Very truly yours,

/s/ NORTON ROSE FULBRIGHT US LLP

Norton Rose Fulbright US LLP

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the registration of an additional 1,000,000 shares of Rush Enterprises, Inc.'s Class A common stock and 1,000,000 shares of Class B common stock issuable pursuant to the Rush Enterprises, Inc. Amended and Restated 2007 Long-Term Incentive Plan and 900,000 additional shares of Class A common stock issuable pursuant to the Rush Enterprises, Inc. Amended and Restated 2004 Employee Stock Purchase Plan of our reports dated February 26, 2020, with respect to the consolidated financial statements of Rush Enterprises, Inc. and the effectiveness of internal control over financial reporting of Rush Enterprises, Inc., included in its Annual Report (Form 10-K) for the year ended December 31, 2019, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

San Antonio, Texas

August 7, 2020