
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 10, 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 September 10, 2010, a subsidiary of Rush Enterprises, Inc. (the "Company") completed the previously announced sale of substantially all of the assets and certain liabilities associated with the Company's construction equipment segment (the "Business"), including its Rush Equipment Centers, to Doggett Heavy Machinery Services, LLC for a sale price of \$26.2 million.

On September 10, 2010, the Company issued a press release announcing the completion of the sale of the Business, a copy of which is included 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 September 10, 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: September 10, 2010

EXHIBIT INDEX

**Exhibit
Number**

Exhibit Title

99.1

Press release dated September 10, 2010



Contact Rush Enterprises, Inc., San Antonio
Steven L. Keller, 830-626-5226, kellers@rushenterprises.com
Karen Konecny, 830-626-5102, konecnyk@rushenterprises.com

RUSH ENTERPRISES COMPLETES SALE OF CONSTRUCTION EQUIPMENT DIVISION

SAN ANTONIO, September 10, 2010 — Rush Enterprises, Inc. (Nasdaq: RUSHA & RUSHB), which operates the largest network of commercial vehicle dealerships in North America, today announced that it has completed the previously announced sale of the assets of its John Deere construction equipment dealerships to Doggett Heavy Machinery Services, LLC for \$26.2 million.

“The closing of this transaction generates substantial proceeds that will allow Rush Enterprises to continue to invest in our current businesses as well as look to add new, well positioned acquisitions,” said W. M. “Rusty” Rush, President and Chief Executive Officer of Rush Enterprises, Inc.

“As we said in June, we believe that the company proved it can apply its organizational knowledge of serving commercial customers to distribute products other than commercial trucks. We will continue to evaluate opportunities to re-enter the construction equipment dealership business in other areas of the country,” Rush concluded.

About Rush Enterprises, Inc.

Rush Enterprises, Inc. owns and operates the largest network of commercial vehicle dealerships in North America, representing truck and bus manufacturers including Peterbilt, International, Hino, Isuzu, Ford, Mitsubishi, UD, Blue Bird, IC, Diamond and Elkhart. The Company’s dealerships 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 dealerships 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. For more information, please visit www.rushenterprises.com.

Forward-Looking Statements

Certain statements contained herein, including those concerning possible future acquisitions by the Company, in the construction equipment dealership business or otherwise, 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, one-time events and other factors described herein and in filings made by the Company with the Securities and Exchange Commission.