
**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): **April 27, 2006**

SPARTAN MOTORS, INC

(Exact name of registrant as
specified in its charter)

Michigan
(State or other jurisdiction
of incorporation)

0-13611
(Commission
File Number)

38-2078923
(IRS Employer
Identification no.)

1165 Reynolds Road
Charlotte, Michigan
(Address of principal executive offices)

48813
(Zip Code)

Registrant's telephone number,
including area code: **(517) 543-6400**

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))
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Item 7.01 Regulation FD Disclosure

On April 27, 2006, Spartan Motors, Inc. issued the press release attached as Exhibit 99.1 to this Form 8-K, which is here incorporated by reference. This Report and the Exhibit are furnished to, and not filed with, the Commission.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits:

99.1 Spartan Motors, Inc. Press Release dated April 27, 2006. This Exhibit is furnished to, and not filed with, the Commission.

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.

SPARTAN MOTORS, INC.

Date: April 27, 2006

By /s/ James W. Knapp

James W. Knapp
Chief Financial Officer

EXHIBIT INDEX

Exhibit Number

Document

99.1

Spartan Motors, Inc. Press Release dated April 27, 2006.



SPARTAN MOTORS, INC.

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FOR IMMEDIATE RELEASE

Spartan Motors Declares Regular Cash Dividend

CHARLOTTE, Michigan, April 27, 2006 - Spartan Motors, Inc. (NASDAQ: SPAR) today announced its board of directors declared regular cash dividends of \$0.22 per share of common stock for 2006.

The Charlotte, Mich.-based manufacturer of custom motorhome chassis, fire truck chassis and emergency-rescue vehicles said the regular cash dividend of \$0.11 per share is payable on June 15, 2006 to shareholders of record at the close of business on May 15, 2006, and \$0.11 is also payable on Dec. 15, 2006 to shareholders of record at the close of business on Nov. 15, 2006.

Spartan also announced its board of directors will make a determination at its October meeting regarding a special dividend for 2006. Spartan has been paying bi-annual regular cash dividends since 2003 and special dividends for 16 years, and its total dividend payout has more than tripled over the last four years.

"We continue to believe dividends are a great way to share profits with our investors," said John Szykiel, chief executive officer of Spartan Motors. "At the same time, our dividends reflect the Board's confidence in our expected top- and bottom-line growth in 2006."

About Spartan Motors

Spartan Motors, Inc. (www.spartanmotors.com) designs, engineers and manufactures custom chassis and vehicles for the recreational vehicle, fire truck, ambulance and emergency-rescue markets. The Company's brand names - **Spartan**TM, **Crimson Fire**TM, **Crimson Fire Aerials**TM, and **Road Rescue**TM - are known in their market niches for quality, value, service and being the first to market with innovative products. The Company employs approximately 900 at facilities in Michigan, Alabama, Pennsylvania, South Carolina, and South Dakota. Spartan Motors is publicly traded on The Nasdaq Stock Market under the ticker symbol **SPAR**.

The statements contained in this news release include certain predictions and projections that may be considered "forward-looking statements" under the securities laws. These forward-looking statements are identifiable by words or phrases indicating that the Company or management "expects," "believes" or is "confident" that a particular result "may" or "should" occur, that a particular item "bodes well," that the Company "looks forward" to a particular result, or similar statements. These statements involve many risks and uncertainties that could cause actual results to differ materially, including but not limited to economic, competitive, governmental and technological factors affecting the Company's operations, markets, products, services and prices. Accounting estimates are inherently forward-looking. Additional information about these and other factors that may adversely affect these forward-looking statements are contained in the Company's reports and filings with the Securities and Exchange Commission. The Company undertakes no obligation to update or revise any forward-looking statements to reflect developments or information obtained after the date of this news release.

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CONTACT:

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