

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**

A BILL ACT 414 OF 1991
HOUSE BILL 1313

4 **By: Representatives Jones and Wyrick**

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For An Act To Be Entitled

8 "AN ACT TO PROVIDE THAT GROSS RECEIPTS DERIVED FROM THE
9 RENTAL, SALE, OR REPAIR OF PRESCRIPTION ADAPTIVE MEDICAL
10 EQUIPMENT AND PRESCRIPTION DISPOSABLE MEDICAL EQUIPMENT
11 SHALL BE EXEMPT FROM ALL STATE AND LOCAL SALES AND USE
12 TAXES; AND FOR OTHER PURPOSES."

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14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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16 SECTION 1. (a) Gross receipts or gross proceeds derived from the
17 rental, sale, or repair of adaptive medical equipment prescribed by a
18 physician and disposable medical supplies prescribed by a physician shall be
19 exempt from all state and local sales and use taxes. *This exemption shall*
20 *only apply to adaptive medical equipment and disposable medical supplies*
21 *prescribed for a specific patient prior to the sale. This exemption shall not*
22 *apply to items purchased by physicians, hospitals, nursing homes or long term*
23 *care facilities for use by their patients or residents.*

24 (b) For the purpose of this section, "adaptive medical equipment and
25 disposable medical supplies" shall include but not be limited to the
26 following:

- 27 (1) Wheelchairs;
28 (2) Leg braces;
29 (3) Wheelchair lifts;
30 (4) Ostomy, urostomy, and colostomy supplies;
31 (5) Raised toilet seats;
32 (6) Catheters;
33 (7) Wheelchair batteries, tires, cushions, and supplies;
34 (8) Enemas, suppositories, and laxatives used in routine bowel
35 care;
36 (9) Flexor wrist splints;

- 1 (10) Trapeze bars;
- 2 (11) Grab bars and hand rails;
- 3 (12) Wheelchair adaptive devices;
- 4 (13) Hospital beds and adaptive devices;
- 5 (14) Patient lifts;
- 6 (15) Orthopedic shoes and devices such as shoe lifts and inserts;
- 7 (16) Walkers;
- 8 (17) Crutches;
- 9 (18) Automobile hand controls;
- 10 (19) Shower benches and chairs;
- 11 (20) Disposable undergarments and linen savers;
- 12 (21) Prosthetics;
- 13 (22) *Braille writers, large print aids, visual and communication*
- 14 *aids for those who are legally blind;*
- 15 (23) Hearing aids;
- 16 (24) *Telecommunications devices and other communication devices for*
- 17 *the deaf, hearing impaired and others with communicative disorders;*
- 18 (25) Speech devices for those with laryngectomies; and
- 19 (c) For the purpose of this section, "physician" means a person
- 20 licensed under Arkansas Code Section 17-93-401 et seq.

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22 *SECTION 2. It is hereby found and determined by the General Assembly of*

23 *the State of Arkansas that the Arkansas sales and use tax applies to the sale*

24 *of adaptive medical equipment and disposable medical supplies; that this tax*

25 *creates a financial hardship on those who must rely on these items to carry*

26 *out the normal activities of their lives; and that this act is designed to*

27 *remove this hardship. Therefore, an emergency is declared to exist and this*

28 *act being necessary for the preservation of the public peace, health and*

29 *welfare, shall be in full force and effect from and after July 1, 1991.*

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31 *SECTION 3. All provisions of this act of a general and permanent nature*

32 *are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code*

33 *Revision Commission shall incorporate the same in the Code.*

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35 *SECTION 4. If any provision of this act or the application thereof to*

1 any person or circumstance is held invalid, such invalidity shall not affect
2 other provisions or applications of the act which can be given effect without
3 the invalid provision or application, and to this end the provisions of this
4 act are declared to be severable.

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6 SECTION 5. All laws and parts of laws in conflict with this act are
7 hereby repealed.

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/s/Jones and Wyrick

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APPROVED: 3-8-91

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