Stricken language would be deleted from and underlined language would be added to present law. Act 172 of the Regular Session

1	State of Arkansas	A Bill	
2	92nd General Assembly	7 DIII	HOUSE BILL 1245
3 4	Regular Session, 2019		HOUSE BILL 1243
5	By: Representative Boyd		
6	By: Senator K. Hammer		
7	J		
8		For An Act To Be Entitled	
9	AN ACT TO AMEND THE SALES TAX EXEMPTION FOR DURABLE		
10	MEDICAL EQUIPMENT, MOBILITY ENHANCING EQUIPMENT,		
11	PROSTHETIC DEVICES, AND DISPOSABLE MEDICAL SUPPLIES;		
12	TO INCLUDE A PODIATRIST WITHIN THE DEFINITION OF		
13	"PHYSICIAN" FOR PURPOSES OF THE SALES TAX EXEMPTION		
14	FOR DURABLE MEDICAL EQUIPMENT, MOBILITY ENHANCING		
15	EQUIPMENT, PROSTHETIC DEVICES, AND DISPOSABLE MEDICAL		
16	SUPPLIES; AND FOR OTHER PURPOSES.		
17			
18			
19		Subtitle	
20	TO INC	LUDE A PODIATRIST WITHIN THE	
21	DEFINI	TION OF "PHYSICIAN" FOR PURPOS	SES OF
22	THE SA	LES TAX EXEMPTION FOR DURABLE	
23	MEDICA	L EQUIPMENT, MOBILITY ENHANCIN	IG
24	EQUIPM	ENT, PROSTHETIC DEVICES, AND	
25	DISPOS	ABLE MEDICAL SUPPLIES.	
26			
27			
28	BE IT ENACTED BY THE GE	NERAL ASSEMBLY OF THE STATE OF	ARKANSAS:
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30	SECTION 1. Arkansas Code § 26-52-433(b)(4), concerning the definition		
31	used in relation to the sales tax exemption for durable medical equipment,		
32	mobility enhancing equipment, prosthetic devices, and disposable medical		
33	supplies, is amended to read as follows:		
34	(4) "Physician" means a person licensed under § 17-95-401 et		
35	seq. <u>or § 17-96-101 et</u>	seq.;	
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1	SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
2	first day of the calendar quarter following the effective date of this act.
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5	APPROVED: 2/18/19
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