

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**

A Bill

HOUSE BILL 1443

4 **By: Representatives Hogue and Curran**

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For An Act To Be Entitled

8 *"AN ACT TO EXEMPT GROSS RECEIPTS DERIVED FROM THE SALE AND*
9 *REPAIR OF HEARING AIDS FROM STATE AND LOCAL SALES AND USE*
10 *TAXES; AND FOR OTHER PURPOSES."*

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Subtitle

13 *"TO EXEMPT GROSS RECEIPTS DERIVED FROM THE SALE AND REPAIR*
14 *OF HEARING AIDS FROM STATE AND LOCAL SALES AND USE TAXES."*

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

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18 *SECTION 1. Gross receipts and gross proceeds derived from the sale or*
19 *repair of hearing aids, including repair parts and supplies for hearing aids,*
20 *and the use thereof in this state, shall be exempt from the Arkansas Gross*
21 *Receipts and Compensating Use Taxes and all local sales and use taxes.*

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23 *SECTION 2. All provisions of this act of a general and permanent nature*
24 *are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code*
25 *Revision Commission shall incorporate the same in the Code.*

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27 *SECTION 3. If any provision of this act or the application thereof to*
28 *any person or circumstance is held invalid, such invalidity shall not affect*
29 *other provisions or applications of the act which can be given effect without*
30 *the invalid provision or application, and to this end the provisions of this*
31 *act are declared to be severable.*

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33 *SECTION 4. All laws and parts of laws in conflict with this act are*
34 *hereby repealed.*

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/s/Rep. Hogue, et al