

1 **State of Arkansas**  
2 **79th General Assembly**  
3 **Regular Session, 1993**  
4 **By: Representative Argue**

# A Bill

**HOUSE BILL**

## For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE 26-52-406 TO EXEMPT  
9 PRESCRIPTION LENSES AND EYEGLASSES SOLD TO LICENSED  
10 OPTOMETRISTS AND OPHTHALMOLOGISTS AND SOLD BY LICENSED  
11 OPTICIANS FROM THE ARKANSAS GROSS RECEIPTS AND THE  
12 COMPENSATING USE TAXES; AND FOR OTHER PURPOSES."

## Subtitle

14 "AN ACT TO EXEMPT PRESCRIPTION LENSES AND EYEGLASSES FROM  
15 THE ARKANSAS GROSS RECEIPTS AND COMPENSATING USE TAXES."  
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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20 SECTION 1. Arkansas Code § 26-52-406 is hereby amended to read as  
21 follows:

22 "26-52-406. Prescription drugs and oxygen and prescription lenses and  
23 eyeglasses.

24 (a) The gross receipts or gross proceeds derived from the sale,  
25 purchase, or use of prescription drugs by licensed pharmacists, hospitals,  
26 dispensing physicians registered under the provisions of § 17-93-102, or  
27 oncologists when sold, purchased, or administered for human use and from the  
28 sale of oxygen sold for human use on prescription of a licensed physician  
29 shall be exempt from the Arkansas gross receipts tax levied by the Arkansas  
30 Gross Receipts Act, § 26-52-101 et seq., and the Arkansas compensating use tax  
31 levied by the Arkansas Compensating Tax Act, § 26-53-101 et seq.

32 (b) The gross receipts or gross proceeds derived from the sale,  
33 purchase, or use of prescription lenses, contact lenses, spectacles,  
34 eyeglasses, and eyeglass frames by licensed optometrists and ophthalmologists  
35 and registered dispensing opticians shall be exempt from the Arkansas gross

1 receipts tax levied by the Arkansas Gross Receipts Act, § 26-52-101, et seq.,  
2 and the Arkansas compensating use tax levied by the Arkansas Compensating Tax  
3 Act, § 26-53-101, et seq.

4 (c) The Director of the Department of Finance and Administration shall  
5 adopt such appropriate rules and regulations as he deems necessary to assume  
6 the effective and efficient administration of the exemption provided for in  
7 this section and to prevent abuse thereof."

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9 SECTION 2. All provisions of this act of general and permanent nature  
10 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
11 Revision Commission shall incorporate the same in the Code.

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13 SECTION 3. If any provisions of this act or the application thereof to  
14 any person or circumstance is held invalid, the invalidity shall not affect  
15 other provisions or applications of the act which can be given effect without  
16 the invalid provisions or application, and to this end the provisions of this  
17 act are declared to be severable.

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19 SECTION 4. All laws and parts of laws in conflict with this act are  
20 hereby repealed.

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