

2 State of Arkansas
3 92nd General Assembly
4 Regular Session, 2019

A Bill

SENATE BILL 627

5
6 By: Senator Hester
7 By: Representative M. Gray

8 Filed with: Senate Committee on Revenue and Taxation
9 pursuant to A.C.A. §10-3-217.

For An Act To Be Entitled

10 AN ACT TO AMEND THE SALES AND USE TAX EXEMPTION FOR
11 DENTAL APPLIANCES; AND FOR OTHER PURPOSES.
12

Subtitle

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15 TO AMEND THE SALES AND USE TAX EXEMPTION
16 FOR DENTAL APPLIANCES.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
21

22 SECTION 1. Arkansas Code § 26-52-448(b), concerning the sales and use
23 tax exemption for dental appliances, is amended to read as follows:

24 (b) As used in this section, "dental appliance" means: a

25 (1) A dental device that is made for a specific patient,
26 including without limitation a dental implant, orthodontic appliance,
27 retainer, crown, bridge, or denture; and

28 (2) Any components and attachments used in conjunction with a
29 dental device described in subdivision (b)(1) of this section.
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31 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
32 first day of the calendar quarter following the effective date of this act.
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34 Referred requested by the Arkansas Senate
35 Prepared by: JLL/VJF
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