

1 **State of Arkansas**  
2 **78th General Assembly**  
3 **Regular Session, 1991**  
4 **By: Senator Yates**

**A BILL ACT 215 OF 1991**  
**SENATE BILL 221**

**For An Act To Be Entitled**

8 "AN ACT TO PROVIDE A SALES TAX EXEMPTION FOR INSULIN AND  
9 TEST STRIPS; AND FOR OTHER PURPOSES."

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

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13 SECTION 1. There is hereby exempted from the Arkansas Gross Receipts  
14 Act of 1941, as amended, the gross receipts and gross proceeds derived from  
15 the sale of insulin and test strips for testing blood sugar levels in human  
16 beings.

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18 SECTION 2. All provisions of this act of a general and permanent nature  
19 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
20 Revision Commission shall incorporate the same in the Code.

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22 SECTION 3. If any provision of this act or the application thereof to  
23 any person or circumstance is held invalid, such invalidity shall not affect  
24 other provisions or applications of the act which can be given effect without  
25 the invalid provision or application, and to this end the provisions of this  
26 act are declared to be severable.

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29 hereby repealed.

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31 SECTION 5. EMERGENCY. It is hereby found and determined by the  
32 Seventy-Eighth General Assembly of the State of Arkansas that formerly such  
33 items were exempted from sales tax because such were covered as prescription  
34 drugs; that these items are now off the prescription drug list; further that  
35 the effectiveness of this act on July 1, 1991, is essential to the operation  
36 of all retail drug stores in this state and the Department of Finance and

1 Administration and that in the event of an extension of the Regular Session,  
2 the delay in the effective date of this act beyond July 1, 1991, could work  
3 irreparable harm upon the proper administration and provision of essential  
4 governmental programs. Therefore, an emergency is hereby declared to exist  
5 and this act being necessary for the immediate preservation of the public  
6 peace, health and safety shall be in full force and effect from and after July  
7 1, 1991.

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APPROVED: 2-21-91