

Hall of the House of Representatives
89th General Assembly - Regular Session, 2013
Amendment Form

Subtitle of House Bill No. 1400

TO EXEMPT HEARING AIDS FROM THE REQUIREMENT THAT PROSTHETIC DEVICES BE
PRESCRIBED BY A PHYSICIAN TO BE ELIGIBLE FOR THE SALES AND USE TAX EXEMPTION IF
CERTAIN CONDITIONS ARE MET.

Amendment No. 1 to House Bill No. 1400

Amend House Bill No. 1400 as originally introduced:

Immediately following SECTION 1, add an additional section to read as follows:

"SECTION 2. Arkansas Code § 26-53-141(a), concerning the sales and use tax exemption for durable medical equipment, mobility-enhancing equipment, prosthetic devices, and disposable medical supplies, is amended to add an additional subdivision to read as follows:

(3) However, a prescription from a physician is not required for the gross receipts or gross proceeds derived from the sale of a hearing aid to be exempt from all state and local sales and use taxes if:

(A) The hearing aid is sold by a provider licensed under § 17-84-301 et seq. or § 17-100-301 et seq.; and

(B) The sale of the hearing aid complies with federal medical evaluation and referral requirements under 21 C.F.R. §§ 801.420 and 801.421."

AND

Page 2, delete line 2, and substitute the following:

"SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective on the"



The Amendment was read _____

By: Representative D. Altes

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Chief Clerk