

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas  
2 87th General Assembly  
3 Regular Session, 2009

# A Bill

HOUSE BILL 1145

4  
5 By: Representative Adcock  
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## For An Act To Be Entitled

8  
9 AN ACT TO EXEMPT A HEARING INSTRUMENT RECOMMENDED  
10 BY AN AUDIOLOGIST FROM THE SALES AND USE TAX; AND  
11 FOR OTHER PURPOSES.  
12

## Subtitle

13  
14 TO EXEMPT A HEARING INSTRUMENT  
15 RECOMMENDED BY AN AUDIOLOGIST FROM THE  
16 SALES AND USE TAX.  
17  
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended  
22 to add an additional section to read as follows:

23 26-52-442. Hearing instrument recommended by audiologist.

24 The gross receipts or gross proceeds derived from the sale or purchase  
25 of a hearing instrument that is sold or purchased for the purpose of  
26 correcting or aiding a hearing deficiency is exempt from the Arkansas gross  
27 receipts tax levied by this chapter and the Arkansas compensating use tax  
28 levied by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq. if  
29 sold or purchased under a prescription or written recommendation that is  
30 issued to the purchaser by:

31 (1) An audiologist;

32 (2) A medical doctor; or

33 (3) A person licensed as a hearing instrument dispenser by the  
34 Arkansas Board of Hearing Instrument Dispensers.  
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36 SECTION 2. Effective date. Section 1 of this act becomes effective on



1 the first day of the second calendar month following the effective date of  
2 this act.

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