

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011
4

A Bill

HOUSE BILL 1857

5 By: Representative McLean
6

For An Act To Be Entitled

8 AN ACT TO CREATE AN EXEMPTION FROM THE SALES AND USE
9 TAX FOR ORTHOTIC DEVICES AND ORTHOTIC SERVICES; AND
10 FOR OTHER PURPOSES.
11

Subtitle

14 TO CREATE AN EXEMPTION FROM THE SALES AND
15 USE TAX FOR ORTHOTIC DEVICES AND ORTHOTIC
16 SERVICES.
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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 26-52-444. Orthotics and orthotic supplements.

24 (a) As used in this section:

25 (1)(A) "Orthotic device" means an external device that is:

26 (i) Intended to restore physiological function or
27 cosmesis to a person; and

28 (ii) Custom-designed, fabricated, assembled, fitted,
29 or adjusted for the person before or concurrent with the delivery of the
30 device to the person.

31 (B) "Orthotic device" does not include a cane, a crutch, a
32 corset, a dental appliance, an elastic hose, an elastic support, a fabric
33 support, a generic arch support, a low-temperature plastic splint, a soft
34 cervical collar, a truss, or other similar device that:

35 (i) Is carried in stock and sold without therapeutic
36 modification by a corset shop, department store, drug store, surgical supply



1 facility, or similar retail entity; and

2 (ii) Has no significant impact on the neuromuscular,
3 musculoskeletal, or neuromusculoskeletal functions of the body; and

4 (2) "Orthotic service" means the evaluation and treatment of a
5 condition that requires the use of an orthotic device.

6 (b) The gross receipts or gross proceeds derived from the sale of an
7 orthotic device or orthotic service by a chiropractor are exempt from the
8 gross receipts tax levied by the Arkansas Gross Receipts Act of 1941, § 26-
9 52-101 et seq., and the compensating use tax levied by the Arkansas
10 Compensating Tax Act of 1949, § 26-53-101 et seq.

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12 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
13 first day of the calendar quarter following the effective date of this act.