

1 State of Arkansas  
2 89th General Assembly  
3 Regular Session, 2013  
4

*As Engrossed: S4/16/13*

# A Bill

SENATE BILL 853

5 By: Senator Teague  
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## For An Act To Be Entitled

8 AN ACT TO CREATE AN EXEMPTION FROM THE SALES AND USE  
9 TAX FOR DENTAL APPLIANCES SOLD BY OR TO DENTISTS OR  
10 CERTAIN OTHER PROFESSIONALS; AND FOR OTHER PURPOSES.  
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## Subtitle

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14 TO CREATE AN EXEMPTION FROM THE SALES AND  
15 USE TAX FOR DENTAL APPLIANCES SOLD BY OR  
16 TO DENTISTS OR CERTAIN OTHER  
17 PROFESSIONALS.  
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4, is  
23 amended to add an additional section to read as follows:

24 26-52-446. Dental appliances.

25 (a) The gross receipts or gross proceeds derived from the sale of a  
26 dental appliance to or by a dentist, orthodontist, oral surgeon,  
27 maxillofacial surgeon, or endodontist are exempt from the gross receipts tax  
28 levied by the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq., and  
29 the compensating use tax levied by the Arkansas Compensating Tax Act of 1949,  
30 § 26-53-101 et seq.

31 (b) As used in this section, "dental appliance" means a dental device  
32 that is made for a specific patient, including without limitation a dental  
33 implant, orthodontic appliance, retainer, crown, bridge, or denture.  
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35 SECTION 2. EFFECTIVE DATE. This act is effective on and after July 1,  
36 2014.



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*/s/Teague*