

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4
5 By: Senator J. Dismang
6

A Bill

SENATE BILL 512

For An Act To Be Entitled

8 AN ACT TO AMEND THE SALES AND USE TAX EXEMPTION FOR
9 DENTAL APPLIANCES; AND FOR OTHER PURPOSES.

Subtitle

12 TO AMEND THE SALES AND USE TAX EXEMPTION
13 FOR DENTAL APPLIANCES.
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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19 SECTION 1. Arkansas Code § 26-52-448(b), concerning the sales and use
20 tax exemption for dental appliances, is amended to read as follows:

21 (b)(1) As used in this section, "dental appliance" means: ~~a~~
22 (A) A dental device that is made for a specific patient,
23 including without limitation a dental implant, orthodontic appliance,
24 retainer, crown, bridge, or denture; or

25 (B)(i) A component part or attachment that:
26 (a) Becomes an integral part of a dental
27 device as described in subdivision (b)(1)(A) of this section; and
28 (b) Cannot be used by another patient after
29 final fabrication.

30 (2) "Dental appliance" includes without limitation:

- 31 (A) An abutment;
32 (B) A machined bar;
33 (C) A metal space maintainer;
34 (D) A metal wire;
35 (E) A metal bracket; and
36 (F) A metal band.



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