

2 State of Arkansas  
3 91st General Assembly  
4 Second Extraordinary Session, 2017

# A Bill

GRE/GRE  
HOUSE BILL

5  
6 By: Representative Vaught

7 Filed with: Arkansas Legislative Council  
8 pursuant to A.C.A. §10-3-217.

## 9 For An Act To Be Entitled

10 AN ACT TO CREATE AN EXEMPTION FROM THE SALES AND USE  
11 TAX FOR ABSORBENT UNDERGARMENTS, GUARDS AND PADS USED  
12 FOR PROTECTION AGAINST URINARY OR COLONIC LEAKAGE,  
13 AND DIAPERS; AND FOR OTHER PURPOSES.

## 14 Subtitle

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16 TO CREATE AN EXEMPTION FROM THE SALES AND  
17 USE TAX FOR ABSORBENT UNDERGARMENTS,  
18 GUARDS AND PADS USED FOR PROTECTION  
19 AGAINST URINARY OR COLONIC LEAKAGE, AND  
20 DIAPERS.  
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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26 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4, is  
27 amended to add an additional section to read as follows:

28 26-52-452. Absorbent undergarments, guards and pads used for  
29 protection against urinary or colonic leakage, and diapers.

30 The gross receipts or gross proceeds derived from the sale within the  
31 state of the following are exempt from the gross receipts tax levied under  
32 this chapter and the compensating use tax levied by the Arkansas Compensating  
33 Tax Act of 1949, § 26-53-101 et seq.:

34 (1) An absorbent undergarment, guard and pad used for protection  
35 against urinary or colonic leakage; and

36 (2) A child diaper and an adult diaper.

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3 Referred by Representative Vaught  
4 Prepared by: GRE/GRE  
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