

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.

Act 140 of the Regular Session

1 State of Arkansas  
2 86th General Assembly  
3 Regular Session, 2007  
4

As Engrossed: S2/15/07

A Bill

HOUSE BILL 1357

5 By: Representatives Overbey, Adcock  
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8 **For An Act To Be Entitled**

9 AN ACT TO AMEND ARKANSAS LAW PERTAINING TO THE  
10 SALES TAX EXEMPTION FOR ADAPTIVE MEDICAL  
11 EQUIPMENT AND DURABLE MEDICAL EQUIPMENT AS IT  
12 APPLIES TO WHEELCHAIR LIFTS AND AUTOMOBILE HAND  
13 CONTROLS; AND FOR OTHER PURPOSES.  
14

15 **Subtitle**

16 AN ACT TO AMEND ARKANSAS LAW PERTAINING  
17 TO THE SALES TAX EXEMPTION FOR ADAPTIVE  
18 MEDICAL EQUIPMENT AND DURABLE MEDICAL  
19 EQUIPMENT AS IT APPLIES TO WHEELCHAIR  
20 LIFTS AND AUTOMOBILE HAND CONTROLS.  
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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25 SECTION 1. Arkansas Code § 26-52-433 [Effective until July 1, 2007],  
26 concerning the sales tax exemption for the purchase of adaptive medical  
27 equipment and disposable medical supplies, is amended to add the following  
28 subsection:

29 (d)(1) Notwithstanding subdivision (a)(2) of this section, a patient  
30 may claim the exemption under this section for a wheelchair lift or  
31 automobile hand controls prescribed for the patient after the sale if:

32 (A) The wheelchair lift or automobile hand controls are  
33 purchased in conjunction with the purchase of a motor vehicle;

34 (B) The gross receipts or gross proceeds derived from the  
35 sale of the wheelchair lift or automobile hand controls are separately stated



1 on the invoice or bill of sale for the purchase of the motor vehicle; and

2 (C) The patient has a prescription for the wheelchair lift  
3 or automobile hand controls at the time the motor vehicle is registered.

4 (2) A patient purchasing a wheelchair lift or automobile hand  
5 controls directly from a vendor of adaptive medical equipment for subsequent  
6 installation shall possess a prescription for the wheelchair lift or  
7 automobile hand controls prior to the sale in compliance with subdivision  
8 (a)(2) of this section.

9  
10 SECTION 2. Arkansas Code § 26-52-433 [Effective July 1, 2007],  
11 concerning the sales tax exemption for the purchase of durable medical  
12 equipment, mobility-enhancing equipment, and disposable medical supplies, is  
13 amended to add the following subsection:

14 (c)(1) Notwithstanding subdivision (a)(2) of this section, a patient  
15 may claim the exemption under this section for a wheelchair lift or  
16 automobile hand controls prescribed for the patient after the sale if:

17 (A) The wheelchair lift or automobile hand controls are  
18 purchased in conjunction with the purchase of a motor vehicle;

19 (B) The gross receipts or gross proceeds derived from the  
20 sale of the wheelchair lift or automobile hand controls are separately stated  
21 on the invoice or bill of sale for the purchase of the motor vehicle; and

22 (C) The patient has a prescription for the wheelchair lift  
23 or automobile hand controls at the time the motor vehicle is registered.

24 (2) A patient purchasing a wheelchair lift or automobile hand  
25 controls directly from a vendor of adaptive medical equipment for subsequent  
26 installation shall possess a prescription for the wheelchair lift or  
27 automobile hand controls prior to the sale in compliance with subdivision  
28 (a)(2) of this section.

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30 SECTION 3. Arkansas Code § 26-53-141 [Effective until July 1, 2007],  
31 concerning the use tax exemption for the purchase of adaptive medical  
32 equipment and disposable medical supplies, is amended to add the following  
33 subsection:

34 (d)(1) Notwithstanding subdivision (a)(2) of this section, a patient  
35 may claim the exemption under this section for a wheelchair lift or  
36 automobile hand controls prescribed for the patient after the sale if:

1                   (A) The wheelchair lift or automobile hand controls are  
2 purchased in conjunction with the purchase of a motor vehicle;

3                   (B) The gross receipts or gross proceeds derived from the  
4 sale of the wheelchair lift or automobile hand controls are separately stated  
5 on the invoice or bill of sale for the purchase of the motor vehicle; and

6                   (C) The patient has a prescription for the wheelchair lift  
7 or automobile hand controls at the time the motor vehicle is registered.

8                   (2) A patient purchasing a wheelchair lift or automobile hand  
9 controls directly from a vendor of adaptive medical equipment for subsequent  
10 installation shall possess a prescription for the wheelchair lift or  
11 automobile hand controls prior to the sale in compliance with subdivision  
12 (a)(2) of this section.

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14           SECTION 4. Arkansas Code § 26-53-141 [Effective July 1, 2007],  
15 concerning the use tax exemption for the purchase of durable medical  
16 equipment, mobility-enhancing equipment, and disposable medical supplies, is  
17 amended to add the following subsection:

18                   (c)(1) Notwithstanding subdivision (a)(2) of this section, a patient  
19 may claim the exemption under this section for a wheelchair lift or  
20 automobile hand controls prescribed for the patient after the sale if:

21                   (A) The wheelchair lift or automobile hand controls are  
22 purchased in conjunction with the purchase of a motor vehicle;

23                   (B) The gross receipts or gross proceeds derived from the  
24 sale of the wheelchair lift or automobile hand controls are separately stated  
25 on the invoice or bill of sale for the purchase of the motor vehicle; and

26                   (C) The patient has a prescription for the wheelchair lift  
27 or automobile hand controls at the time the motor vehicle is registered.

28                   (2) A patient purchasing a wheelchair lift or automobile hand  
29 controls directly from a vendor of adaptive medical equipment for subsequent  
30 installation shall possess a prescription for the wheelchair lift or  
31 automobile hand controls prior to the sale in compliance with subdivision  
32 (a)(2) of this section.

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34           SECTION 5. Effective Date. Section 1-4 of this act are effective on  
35 the first day of the calendar quarter following the effective date of this  
36 act.

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*/s/ Overb*

*APPROVED: 2/21/2007y*