

1 State of Arkansas
2 92nd General Assembly
3 Regular Session, 2019
4

A Bill

HOUSE BILL 1245

5 By: Representative Boyd
6 By: Senator K. Hammer
7

For An Act To Be Entitled

9 AN ACT TO AMEND THE SALES TAX EXEMPTION FOR DURABLE
10 MEDICAL EQUIPMENT, MOBILITY ENHANCING EQUIPMENT,
11 PROSTHETIC DEVICES, AND DISPOSABLE MEDICAL SUPPLIES;
12 TO INCLUDE A PODIATRIST WITHIN THE DEFINITION OF
13 "PHYSICIAN" FOR PURPOSES OF THE SALES TAX EXEMPTION
14 FOR DURABLE MEDICAL EQUIPMENT, MOBILITY ENHANCING
15 EQUIPMENT, PROSTHETIC DEVICES, AND DISPOSABLE MEDICAL
16 SUPPLIES; AND FOR OTHER PURPOSES.
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Subtitle

19 TO INCLUDE A PODIATRIST WITHIN THE
20 DEFINITION OF "PHYSICIAN" FOR PURPOSES OF
21 THE SALES TAX EXEMPTION FOR DURABLE
22 MEDICAL EQUIPMENT, MOBILITY ENHANCING
23 EQUIPMENT, PROSTHETIC DEVICES, AND
24 DISPOSABLE MEDICAL SUPPLIES.
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28 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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30 SECTION 1. Arkansas Code § 26-52-433(b)(4), concerning the definitions
31 used in relation to the sales tax exemption for durable medical equipment,
32 mobility enhancing equipment, prosthetic devices, and disposable medical
33 supplies, is amended to read as follows:

34 (4) "Physician" means a person licensed under § 17-95-401 et
35 seq. or § 17-96-101 et seq.;
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