

1 State of Arkansas
2 94th General Assembly
3 Regular Session, 2023
4

A Bill

HOUSE BILL 1719

5 By: Representative Lundstrum
6 By: Senator Crowell
7

For An Act To Be Entitled

9 AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR
10 PRODUCTS AND SERVICES RELATED TO ELECTRONIC
11 PRESCRIBING; TO EXEMPT ELECTRONIC PRESCRIPTION
12 SYSTEMS AND SERVICES FROM SALES AND USE TAX; AND FOR
13 OTHER PURPOSES.
14
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Subtitle

16 TO PROVIDE A SALES AND USE TAX EXEMPTION
17 FOR PRODUCTS AND SERVICES RELATED TO
18 ELECTRONIC PRESCRIBING; AND TO EXEMPT
19 ELECTRONIC PRESCRIPTION SYSTEMS AND
20 SERVICES FROM SALES AND USE TAX.
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23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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26 SECTION 1. Arkansas Code § 26-52-401, concerning products and services
27 that are exempt from the sales tax, is amended to add an additional
28 subdivision to read as follows:

29 (43) Gross receipts or gross proceeds derived from the sale of a
30 service providing for the electronic transmission of a drug prescription
31 directly to a pharmacy, including without limitation services provided
32 directly by an electronic prescription technology company or indirectly
33 through a pharmacy software company or pharmacy management system.
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35 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
36 first day of the calendar quarter following the effective date of this act



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APPROVED: 4/13/23