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2 State of Arkansas  
3 88th General Assembly  
4 Regular Session, 2011

# A Bill

HOUSE BILL 1761

5  
6 By: Representative Summers

7 Filed with: Interim House Committee on Revenue and Taxation  
8 pursuant to A.C.A. §10-3-217.

## For An Act To Be Entitled

9  
10 AN ACT TO EXEMPT A HEARING INSTRUMENT RECOMMENDED BY  
11 AN AUDIOLOGIST FROM THE SALES AND USE TAX; AND FOR  
12 OTHER PURPOSES.

## Subtitle

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15 TO EXEMPT A HEARING INSTRUMENT  
16 RECOMMENDED BY AN AUDIOLOGIST FROM THE  
17 SALES AND USE TAX.  
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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

25 26-52-444. Hearing instrument recommended by audiologist.

26 The gross receipts or gross proceeds derived from the sale of a hearing  
27 instrument that is purchased for the purpose of correcting or aiding a  
28 hearing deficiency is exempt from the Arkansas gross receipts tax levied by  
29 this chapter and the Arkansas compensating use tax levied by the Arkansas  
30 Compensating Tax Act of 1949, § 26-53-101 et seq., if purchased under a  
31 prescription or written recommendation that is issued to the purchaser by:

32 (1) An audiologist;

33 (2) A physician; or

34 (3) A person licensed as a hearing instrument dispenser by the  
35 Arkansas Board of Hearing Instrument Dispensers.  
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1           SECTION 2. Effective date. Section 1 of this act becomes effective on  
2 the first day of the second calendar month following the effective date of  
3 this act.

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5 Referred by the Arkansas House of Representatives

6 Prepared by: DLP/VJF

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