

1 State of Arkansas
2 81st General Assembly
3 Regular Session, 1997

As Engrossed: H1/29/97

A Bill

HOUSE BILL 1046

4 *By: Representatives Curran, Wilkinson, Wooldridge, Bryant, Faris, Ferguson, Ammons, Hall, French, Joe Hudson, Terry Smith, Booker, Rodgers, Dianne Hudson, and Allison*

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For An Act To Be Entitled

8 "AN ACT TO PROVIDE THAT THE SALE AND REPAIR OF
9 COMMUNICATION DEVICES FOR PERSONS WITH HEARING IMPAIRMENTS
10 ARE EXEMPT FROM STATE AND LOCAL SALES AND USE TAXES; AND
11 FOR OTHER PURPOSES."

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Subtitle

14 "TO EXEMPT COMMUNICATION DEVICES FOR
15 PERSONS WITH HEARING IMPAIRMENTS FROM
16 SALES AND USE TAX."

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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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20 SECTION 1. Gross receipts or gross proceeds derived from the sale or
21 repair of communications devices designed to assist persons with hearing
22 impairments, such as hearing aids, telecommunications equipment for the deaf,
23 and other devices for those with hearing impairments, including repair parts
24 and supplies for such items, shall be exempt from the Arkansas Gross Receipts
25 Tax Act (Arkansas Code §26-52-101 et seq.) and the Arkansas Compensating Use
26 Tax Act (Arkansas Code §26-53-101 et seq.), and all other state and local
27 sales and use taxes.

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29 SECTION 2. All provisions of this act of a general and permanent nature
30 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
31 Revision Commission shall incorporate the same in the Code.

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33 SECTION 3. If any provision of this act or the application thereof to
34 any person or circumstance is held invalid, such invalidity shall not affect
35 other provisions or applications of the act which can be given effect without
36 the invalid provision or application, and to this end the provisions of this

1 act are declared to be severable.

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3 SECTION 4. All laws and parts of laws in conflict with this act are
4 hereby repealed.

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/s/Rep. Curran, et al

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