

Stricken language would be deleted from present law. Underlined language would be added to present law.

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

A Bill

HOUSE BILL 1191

4
5 By: Representative Milum
6
7

For An Act To Be Entitled

8
9 "AN ACT TO EXEMPT OVER-THE-COUNTER DRUGS PURCHASED WITHOUT A
10 PRESCRIPTION FROM SALES AND USE TAX; AND FOR OTHER PURPOSES."
11

Subtitle

12
13
14 "TO EXEMPT OVER THE COUNTER DRUGS
15 PURCHASED WITHOUT A PRESCRIPTION FROM
16 SALES AND USE TAX."
17

18
19
20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
21

22 SECTION 1. Arkansas Code § 26-52-401 relating to exemptions from gross
23 receipts tax is amended by adding a new subsection to the end thereof to read
24 as follows:

25 "The gross receipts or gross proceeds derived from the sale of
26 substances, other than foods, prepared or compounded for internal or external
27 human consumption primarily for use in the diagnosis, mitigation, treatment,
28 cure, or prevention of diseases or other ailments."
29

30 SECTION 2. All provisions of this act of a general and permanent nature
31 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
32 Revision Commission shall incorporate the same in the Code.
33

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

1 act are declared to be severable.

2

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4 hereby repealed.

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35