

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1 State of Arkansas
2 82nd General Assembly
3 Regular Session, 1999

As Engrossed 3/23/99
A Bill

SENATE BILL 464

4
5 By: Senator Critcher
6 By: Representative Teague

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9 **For An Act To Be Entitled**

10 "AN ACT TO EXEMPT THE GROSS RECEIPTS DERIVED FROM THE
11 SALE AND REPAIR OF DENTAL APPLIANCES FROM THE GROSS
12 RECEIPTS TAX; AND FOR OTHER PURPOSES."

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14 **Subtitle**

15 "AN ACT TO EXEMPT THE GROSS RECEIPTS
16 DERIVED FROM THE SALE AND REPAIR OF
17 DENTAL APPLIANCES FROM THE GROSS
18 RECEIPTS 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 Section 26-52-401 relating to exemptions from
24 the gross receipts tax is amended by adding the following new subsection to
25 be appropriately numbered by the Arkansas Code Revision Commission.

26 "Gross receipts or gross proceeds derived from the sale and repair of
27 dental appliances prescribed for a patient by a dentist licensed to practice
28 dentistry. 'Dental appliances' means dentures, partials, crowns, bridges and
29 oral prosthetics. This exemption shall also apply to materials purchased by
30 a dentist to make or repair dental appliances for a patient. This exemption
31 shall not apply to orthodontia."

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33 SECTION 2. All provisions of this Act of a general and permanent
34 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas
35 Code Revision Commission shall incorporate the same in the Code.



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1 SECTION 3. If any provision of this Act or the application thereof to
2 any person or circumstance is held invalid, such invalidity shall not affect
3 other provisions or applications of the Act which can be given effect without
4 the invalid provision or application, and to this end the provisions of this
5 Act are declared to be severable.

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7 SECTION 4. All laws and parts of laws in conflict with this Act are
8 hereby repealed.

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/s/Critcher

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