

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas  
2 86th General Assembly  
3 Regular Session, 2007  
4

*As Engrossed: S2/15/07*

# A Bill

HOUSE BILL 1357

5 By: Representatives Overbey, Adcock  
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## For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS LAW PERTAINING TO THE  
10 SALES TAX EXEMPTION FOR ADAPTIVE MEDICAL  
11 EQUIPMENT AND DURABLE MEDICAL EQUIPMENT AS IT  
12 APPLIES TO WHEELCHAIR LIFTS AND AUTOMOBILE HAND  
13 CONTROLS; AND FOR OTHER PURPOSES.  
14

## Subtitle

15 AN ACT TO AMEND ARKANSAS LAW PERTAINING  
16 TO THE SALES TAX EXEMPTION FOR ADAPTIVE  
17 MEDICAL EQUIPMENT AND DURABLE MEDICAL  
18 EQUIPMENT AS IT APPLIES TO WHEELCHAIR  
19 LIFTS AND AUTOMOBILE HAND CONTROLS.  
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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25 SECTION 1. Arkansas Code § 26-52-433 [Effective until July 1, 2007],  
26 concerning the sales tax exemption for the purchase of adaptive medical  
27 equipment and disposable medical supplies, is amended to add the following  
28 subsection:

29 (d)(1) Notwithstanding subdivision (a)(2) of this section, a patient  
30 may claim the exemption under this section for a wheelchair lift or  
31 automobile hand controls prescribed for the patient after the sale if:

32 (A) The wheelchair lift or automobile hand controls are  
33 purchased in conjunction with the purchase of a motor vehicle;

34 (B) The gross receipts or gross proceeds derived from the  
35 sale of the wheelchair lift or automobile hand controls are separately stated  
36 on the invoice or bill of sale for the purchase of the motor vehicle; and



1                   (C) The patient has a prescription for the wheelchair lift  
2 or automobile hand controls at the time the motor vehicle is registered.

3                   (2) A patient purchasing a wheelchair lift or automobile hand  
4 controls directly from a vendor of adaptive medical equipment for subsequent  
5 installation shall possess a prescription for the wheelchair lift or  
6 automobile hand controls prior to the sale in compliance with subdivision  
7 (a)(2) of this section.

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9           SECTION 2. Arkansas Code § 26-52-433 [Effective July 1, 2007],  
10 concerning the sales tax exemption for the purchase of durable medical  
11 equipment, mobility-enhancing equipment, and disposable medical supplies, is  
12 amended to add the following subsection:

13           (c)(1) Notwithstanding subdivision (a)(2) of this section, a patient  
14 may claim the exemption under this section for a wheelchair lift or  
15 automobile hand controls prescribed for the patient after the sale if:

16                   (A) The wheelchair lift or automobile hand controls are  
17 purchased in conjunction with the purchase of a motor vehicle;

18                   (B) The gross receipts or gross proceeds derived from the  
19 sale of the wheelchair lift or automobile hand controls are separately stated  
20 on the invoice or bill of sale for the purchase of the motor vehicle; and

21                   (C) The patient has a prescription for the wheelchair lift  
22 or automobile hand controls at the time the motor vehicle is registered.

23                   (2) A patient purchasing a wheelchair lift or automobile hand  
24 controls directly from a vendor of adaptive medical equipment for subsequent  
25 installation shall possess a prescription for the wheelchair lift or  
26 automobile hand controls prior to the sale in compliance with subdivision  
27 (a)(2) of this section.

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29           SECTION 3. Arkansas Code § 26-53-141 [Effective until July 1, 2007],  
30 concerning the use tax exemption for the purchase of adaptive medical  
31 equipment and disposable medical supplies, is amended to add the following  
32 subsection:

33           (d)(1) Notwithstanding subdivision (a)(2) of this section, a patient  
34 may claim the exemption under this section for a wheelchair lift or  
35 automobile hand controls prescribed for the patient after the sale if:

36                   (A) The wheelchair lift or automobile hand controls are

1 purchased in conjunction with the purchase of a motor vehicle;

2 (B) The gross receipts or gross proceeds derived from the  
3 sale of the wheelchair lift or automobile hand controls are separately stated  
4 on the invoice or bill of sale for the purchase of the motor vehicle; and

5 (C) The patient has a prescription for the wheelchair lift  
6 or automobile hand controls at the time the motor vehicle is registered.

7 (2) A patient purchasing a wheelchair lift or automobile hand  
8 controls directly from a vendor of adaptive medical equipment for subsequent  
9 installation shall possess a prescription for the wheelchair lift or  
10 automobile hand controls prior to the sale in compliance with subdivision  
11 (a)(2) of this section.

12  
13 SECTION 4. Arkansas Code § 26-53-141 [Effective July 1, 2007],  
14 concerning the use tax exemption for the purchase of durable medical  
15 equipment, mobility-enhancing equipment, and disposable medical supplies, is  
16 amended to add the following subsection:

17 (c)(1) Notwithstanding subdivision (a)(2) of this section, a patient  
18 may claim the exemption under this section for a wheelchair lift or  
19 automobile hand controls prescribed for the patient after the sale if:

20 (A) The wheelchair lift or automobile hand controls are  
21 purchased in conjunction with the purchase of a motor vehicle;

22 (B) The gross receipts or gross proceeds derived from the  
23 sale of the wheelchair lift or automobile hand controls are separately stated  
24 on the invoice or bill of sale for the purchase of the motor vehicle; and

25 (C) The patient has a prescription for the wheelchair lift  
26 or automobile hand controls at the time the motor vehicle is registered.

27 (2) A patient purchasing a wheelchair lift or automobile hand  
28 controls directly from a vendor of adaptive medical equipment for subsequent  
29 installation shall possess a prescription for the wheelchair lift or  
30 automobile hand controls prior to the sale in compliance with subdivision  
31 (a)(2) of this section.

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33 SECTION 5. Effective Date. Section 1-4 of this act are effective on  
34 the first day of the calendar quarter following the effective date of this  
35 act.

36 */s/ Overbey*