

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 87th General Assembly  
3 Regular Session, 2009  
4

# A Bill

HOUSE BILL 1490

5 By: Representative Adcock  
6  
7

## For An Act To Be Entitled

9 AN ACT TO EXEMPT HEARING AIDS FROM THE SALES AND  
10 USE TAX; AND FOR OTHER PURPOSES.

### Subtitle

11 TO EXEMPT HEARING AIDS FROM THE SALES  
12 AND USE TAX.  
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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19 SECTION 1. Arkansas Code § 26-52-433(a)(6)(B), concerning prosthetic  
20 devices that are exempt from the gross receipts act, is amended to read as  
21 follows:

22 (B) "Prosthetic device" does not include corrective  
23 eyeglasses, contact lenses, ~~and~~ dental prostheses, and hearing aids.  
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25 SECTION 2. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended  
26 to add an additional section to read as follows:

27 26-52-442. Hearing Aids.

28 (a) The gross receipts or gross proceeds derived from the sale of a  
29 hearing aid are exempt from the gross receipts tax levied in this chapter and  
30 the compensating use tax levied in the Arkansas Compensating Tax Act of 1949,  
31 § 26-53-101 et seq.

32 (b) As used in this section "hearing aid" means an instrument or  
33 device, including repair and replacement parts, that:

34 (1) Is designed and offered for the purpose of aiding a person  
35 with, or compensating for, impaired hearing;

36 (2) Is worn in or on the body; and



1           (3) Is generally not useful to a person in the absence of a  
2 hearing impairment.

3           (c) The Director of the Department of Finance and Administration may  
4 promulgate rules for the proper administration of this section.

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6           SECTION 3. Arkansas Code § 26-53-141(a)(6)(B) concerning prosthetic  
7 devices that are exempt from the compensating use tax, is amended to read as  
8 follows:

9                           (B) "Prosthetic device" des not include corrective  
10 eyeglasses, contact lenses, ~~and~~ dental prostheses, and hearing aids.

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12           SECTION 4. Effective Date. Sections 1-3 of this act are effective on  
13 the first day of the calendar quarter following the effective date of this  
14 act.

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