

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

As Engrossed: H3/2/09

A Bill

HOUSE BILL 1490

5 By: Representatives Adcock, T. Bradford, Breedlove, Carroll, Cole, L. Cowling, Dale, Davis, Dunn,
6 Flowers, Garner, Gaskill, Kerr, M. Martin, McCrary, Moore, Perry, Powers, Sample, Webb, Wells,
7 Williams, Woods, Word
8
9

For An Act To Be Entitled

11 AN ACT TO EXEMPT HEARING AIDS FROM THE SALES AND
12 USE TAX; AND FOR OTHER PURPOSES.
13

Subtitle

15 TO EXEMPT HEARING AIDS FROM THE SALES
16 AND USE TAX.
17
18

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

21 SECTION 1. Arkansas Code § 26-52-433(a)(6)(B), concerning prosthetic
22 devices that are exempt from the gross receipts act, is amended to read as
23 follows:

24 (B) "Prosthetic device" does not include corrective
25 eyeglasses, contact lenses, ~~and~~ dental prostheses, and hearing aids.
26

27 SECTION 2. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended
28 to add an additional section to read as follows:

29 26-52-442. Hearing Aids.

30 (a) The gross receipts or gross proceeds derived from the sale of a
31 hearing aid or hearing instrument sold by a professional licensed by the
32 state to dispense a hearing aid or hearing instrument are exempt from the
33 gross receipts tax levied in this chapter and the compensating use tax levied
34 in the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.

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



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

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

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

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

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

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

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

18
19 */s/ Adcock*