

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011

A Bill

HOUSE BILL 1761

4
5 By: Representative Summers

For An Act To Be Entitled

8 AN ACT TO EXEMPT A HEARING INSTRUMENT RECOMMENDED BY
9 AN AUDIOLOGIST FROM THE SALES AND USE TAX; AND FOR
10 OTHER PURPOSES.

Subtitle

14 TO EXEMPT A HEARING INSTRUMENT
15 RECOMMENDED BY AN AUDIOLOGIST FROM THE
16 SALES AND USE TAX.

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

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21 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended
22 to add an additional section to read as follows:

23 26-52-444. Hearing instrument recommended by audiologist.

24 The gross receipts or gross proceeds derived from the sale of a hearing
25 instrument that is purchased for the purpose of correcting or aiding a
26 hearing deficiency is exempt from the Arkansas gross receipts tax levied by
27 this chapter and the Arkansas compensating use tax levied by the Arkansas
28 Compensating Tax Act of 1949, § 26-53-101 et seq., if purchased under a
29 prescription or written recommendation that is issued to the purchaser by:

30 (1) An audiologist;

31 (2) A physician; or

32 (3) A person licensed as a hearing instrument dispenser by the
33 Arkansas Board of Hearing Instrument Dispensers.

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35 SECTION 2. Effective date. Section 1 of this act becomes effective on
36 the first day of the second calendar month following the effective date of



1 this act.

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