

1 State of Arkansas
2 89th General Assembly
3 Regular Session, 2013

A Bill

HOUSE BILL 1439

4
5 By: Representative D. Altes

For An Act To Be Entitled

8 AN ACT TO ELIMINATE THE REQUIREMENT THAT A PROSTHETIC
9 DEVICE BE PRESCRIBED BY A PHYSICIAN; AND FOR OTHER
10 PURPOSES.

Subtitle

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13 TO ELIMINATE THE REQUIREMENT THAT A
14 PROSTHETIC DEVICE BE PRESCRIBED BY A
15 PHYSICIAN.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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21 SECTION 1. Arkansas Code § 26-52-433(a), concerning the sales and use
22 tax exemption for durable medical equipment, mobility-enhancing equipment,
23 prosthetic devices, and disposable medical supplies, is amended to read as
24 follows:

25 (a)(1) Gross receipts or gross proceeds derived from the rental, sale,
26 or repair of durable medical equipment prescribed by a physician, mobility-
27 enhancing equipment prescribed by a physician, a prosthetic device ~~prescribed~~
28 ~~by a physician~~, and disposable medical supplies prescribed by a physician
29 shall be exempt from all state and local sales and use taxes.

30 (2) This exemption shall apply only to ~~durable~~:

31 (A) Durable medical equipment, mobility-enhancing
32 equipment, ~~a prosthetic device~~, and disposable medical supplies sold to a
33 specific patient pursuant to a prescription written before the sale; and

34 (B) A prosthetic device.
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36 SECTION 2. Arkansas Code § 26-53-141(a), concerning the sales and use



1 tax exemption for durable medical equipment, mobility-enhancing equipment,
 2 prosthetic devices, and disposable medical supplies, is amended to read as
 3 follows:

4 (a)(1) Gross receipts or gross proceeds derived from the rental, sale,
 5 or repair of durable medical equipment prescribed by a physician, mobility-
 6 enhancing equipment prescribed by a physician, a prosthetic device ~~prescribed~~
 7 ~~by a physician~~, and disposable medical supplies prescribed by a physician
 8 shall be exempt from all state and local sales and use taxes.

9 (2) This exemption shall apply only to ~~durable~~:

10 (A) Durable medical equipment, mobility-enhancing
 11 equipment, ~~a prosthetic device~~, and disposable medical supplies sold to a
 12 specific patient pursuant to a prescription written before the sale; and

13 (B) A prosthetic device.

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 15 SECTION 3. Sections 1 and 2 of this act are effective on the first day
 16 of the calendar quarter following the effective date of this act.

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