

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

A Bill

SENATE BILL 853

4
5 By: Senator Teague

For An Act To Be Entitled

8 AN ACT TO CREATE AN EXEMPTION FROM THE SALES AND USE
9 TAX FOR DENTAL APPLIANCES SOLD BY OR TO DENTISTS OR
10 CERTAIN OTHER PROFESSIONALS; AND FOR OTHER PURPOSES.

Subtitle

14 TO CREATE AN EXEMPTION FROM THE SALES AND
15 USE TAX FOR DENTAL APPLIANCES SOLD BY OR
16 TO DENTISTS OR CERTAIN OTHER
17 PROFESSIONALS.

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

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

24 26-52-446. Dental appliances.

25 (a) The gross receipts or gross proceeds derived from the sale of a
26 dental appliance to or by a dentist, orthodontist, oral surgeon,
27 maxillofacial surgeon, or endodontist are exempt from the gross receipts tax
28 levied by the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq., and
29 the compensating use tax levied by the Arkansas Compensating Tax Act of 1949,
30 § 26-53-101 et seq.

31 (b) As used in this section, "dental appliance" means a dental device
32 that is made for a specific patient, including without limitation a dental
33 implant, orthodontic appliance, retainer, crown, bridge, or denture.

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35 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
36 first day of the calendar quarter following the effective date of this act.

