

Stricken language would be deleted from and underlined language would be added to present law.
Act 1414 of the Regular Session

State of Arkansas
89th General Assembly
Regular Session, 2013

As Engrossed: S4/16/13
A Bill

SENATE BILL 853

By: Senator Teague

For An Act To Be Entitled

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

Subtitle

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

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

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

26-52-446. Dental appliances.

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

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

SECTION 2. EFFECTIVE DATE. This act is effective on and after July 1, 2014.



/s/Teague

APPROVED: 04/22/2013