

State of Arkansas  
92nd General Assembly  
Regular Session, 2019

# A Bill

HOUSE BILL 1245

By: Representative Boyd

By: Senator K. Hammer

## For An Act To Be Entitled

AN ACT TO AMEND THE SALES TAX EXEMPTION FOR DURABLE MEDICAL EQUIPMENT, MOBILITY ENHANCING EQUIPMENT, PROSTHETIC DEVICES, AND DISPOSABLE MEDICAL SUPPLIES; TO INCLUDE A PODIATRIST WITHIN THE DEFINITION OF "PHYSICIAN" FOR PURPOSES OF THE SALES TAX EXEMPTION FOR DURABLE MEDICAL EQUIPMENT, MOBILITY ENHANCING EQUIPMENT, PROSTHETIC DEVICES, AND DISPOSABLE MEDICAL SUPPLIES; AND FOR OTHER PURPOSES.

## Subtitle

TO INCLUDE A PODIATRIST WITHIN THE DEFINITION OF "PHYSICIAN" FOR PURPOSES OF THE SALES TAX EXEMPTION FOR DURABLE MEDICAL EQUIPMENT, MOBILITY ENHANCING EQUIPMENT, PROSTHETIC DEVICES, AND DISPOSABLE MEDICAL SUPPLIES.

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

SECTION 1. Arkansas Code § 26-52-433(b)(4), concerning the definitions used in relation to the sales tax exemption for durable medical equipment, mobility enhancing equipment, prosthetic devices, and disposable medical supplies, is amended to read as follows:

(4) "Physician" means a person licensed under § 17-95-401 et seq. or § 17-96-101 et seq.;



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

**APPROVED: 2/18/19**