

State of Arkansas
94th General Assembly
Regular Session, 2023

A Bill

HOUSE BILL 1719

By: Representative Lundstrum

By: Senator Crowell

For An Act To Be Entitled

AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR PRODUCTS AND SERVICES RELATED TO ELECTRONIC PRESCRIBING; TO EXEMPT ELECTRONIC PRESCRIPTION SYSTEMS AND SERVICES FROM SALES AND USE TAX; AND FOR OTHER PURPOSES.

Subtitle

TO PROVIDE A SALES AND USE TAX EXEMPTION FOR PRODUCTS AND SERVICES RELATED TO ELECTRONIC PRESCRIBING; AND TO EXEMPT ELECTRONIC PRESCRIPTION SYSTEMS AND SERVICES FROM SALES AND USE TAX.

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

SECTION 1. Arkansas Code § 26-52-401, concerning products and services that are exempt from the sales tax, is amended to add an additional subdivision to read as follows:

(43) Gross receipts or gross proceeds derived from the sale of a service providing for the electronic transmission of a drug prescription directly to a pharmacy, including without limitation services provided directly by an electronic prescription technology company or indirectly through a pharmacy software company or pharmacy management system.

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: 4/13/23