

State of Arkansas
89th General Assembly
Regular Session, 2013

A Bill

HOUSE BILL 1439

By: Representative D. Altes

For An Act To Be Entitled

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

Subtitle

TO ELIMINATE THE REQUIREMENT THAT A
PROSTHETIC DEVICE BE PRESCRIBED BY A
PHYSICIAN.

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

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

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

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

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

SECTION 2. Arkansas Code § 26-53-141(a), concerning the sales and use



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

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

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

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

(B) A prosthetic device.

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