

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas
92nd General Assembly
Regular Session, 2019

A Bill

SENATE BILL 627

By: Senator Hester
By: Representative M. Gray

For An Act To Be Entitled

AN ACT TO AMEND THE SALES AND USE TAX EXEMPTION FOR
DENTAL APPLIANCES; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE SALES AND USE TAX EXEMPTION
FOR DENTAL APPLIANCES.

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

SECTION 1. Arkansas Code § 26-52-448(b), concerning the sales and use tax exemption for dental appliances, is amended to read as follows:

(b) As used in this section, "dental appliance" means: ~~a~~

(1) A dental device that is made for a specific patient, including without limitation a dental implant, orthodontic appliance, retainer, crown, bridge, or denture; and

(2) Any components and attachments used in conjunction with a dental device described in subdivision (b)(1) of this section.

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.

