

State of Arkansas  
93rd General Assembly  
Regular Session, 2021

# A Bill

SENATE BILL 512

By: Senator J. Dismang

## 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)(1) As used in this section, "dental appliance" means: ~~a~~  
(A) A dental device that is made for a specific patient,  
including without limitation a dental implant, orthodontic appliance,  
retainer, crown, bridge, or denture; or

(B)(i) A component part or attachment that:  
(a) Becomes an integral part of a dental  
device as described in subdivision (b)(1)(A) of this section; and  
(b) Cannot be used by another patient after  
final fabrication.

(2) "Dental appliance" includes without limitation:

- (A) An abutment;
- (B) A machined bar;
- (C) A metal space maintainer;
- (D) A metal wire;
- (E) A metal bracket; and
- (F) A metal band.



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.