

1 State of Arkansas  
2 92nd General Assembly  
3 Regular Session, 2019  
4  
5 By: Representative Boyd  
6 By: Senator K. Hammer  
7

# A Bill

HOUSE BILL 1245

## For An Act To Be Entitled

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

## Subtitle

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20 TO INCLUDE A PODIATRIST WITHIN THE  
21 DEFINITION OF "PHYSICIAN" FOR PURPOSES OF  
22 THE SALES TAX EXEMPTION FOR DURABLE  
23 MEDICAL EQUIPMENT, MOBILITY ENHANCING  
24 EQUIPMENT, PROSTHETIC DEVICES, AND  
25 DISPOSABLE MEDICAL SUPPLIES.  
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28 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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30 SECTION 1. Arkansas Code § 26-52-433(b)(4), concerning the definitions  
31 used in relation to the sales tax exemption for durable medical equipment,  
32 mobility enhancing equipment, prosthetic devices, and disposable medical  
33 supplies, is amended to read as follows:

34 (4) "Physician" means a person licensed under § 17-95-401 et  
35 seq. or § 17-96-101 et seq.;  
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1           SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the  
2 first day of the calendar quarter following the effective date of this act.  
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