

1 State of Arkansas  
2 92nd General Assembly  
3 Regular Session, 2019  
4

# A Bill

SENATE BILL 627

5 By: Senator Hester  
6 By: Representative M. Gray  
7

## For An Act To Be Entitled

8  
9 AN ACT TO AMEND THE SALES AND USE TAX EXEMPTION FOR  
10 DENTAL APPLIANCES; AND FOR OTHER PURPOSES.  
11

## Subtitle

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13  
14 TO AMEND THE SALES AND USE TAX EXEMPTION  
15 FOR DENTAL APPLIANCES.  
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17  
18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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20 SECTION 1. Arkansas Code § 26-52-448(b), concerning the sales and use  
21 tax exemption for dental appliances, is amended to read as follows:

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

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

26 (2) Any components and attachments used in conjunction with a  
27 dental device described in subdivision (b)(1) of this section.  
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29 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the  
30 first day of the calendar quarter following the effective date of this act.  
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