

# Arkansas State Taxability Matrix

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**Changes were made to the following areas of this document (indicated by a "✓"):**

Taxability Treatment    
  Definition Treatment    
  Statute/Rule Cite Reference  
 Comments    
  Date Revised

**Reference Number of changed items (may include a brief description of the change):**

Disclosed Practice 7, 20011, 20012, 51175

Each item listed in Section 1. Library of Definitions under A (Administrative Definitions), B (Sales Tax Holidays) and C (Product Definitions) of this matrix is defined in the Library of Definitions in the [Streamlined Sales and Use Tax Agreement \(SSUTA\)](#), as amended through May 3, 2018. Refer to Appendix C of the SSUTA for each definition.

**Section A** of this matrix indicates if the state has adopted the definition provided in the SSUTA and if the item is included in or excluded from the sales price.

**Sections B and C** of this matrix indicate if the state has adopted the definition provided in the SSUTA and whether the item is taxable or exempt.

Exceptions to the definitions or further explanation of the tax application is provided in the comments column.

Sellers and certified service providers are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to treatment of the terms defined in Section 1.

**Section 2.** "Tax Administration Practices" indicates which administrative practices the state follows and provides an explanation of the state's practice if it does not follow a listed practice.

To the extent possible under each state's laws, sellers and CSPs are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to the tax administration practices contained in Section 2.

To the extent possible under each state's laws, sellers and CSPs are also relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax until the first day of the calendar month that is at least 30 days after notice of a change to Section 1 or 2 of the state's taxability matrix is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.

Section 1. Library of Definitions		Treatment		Reference	
A. Administrative Definitions		Treatment		Reference	
Reference Number	Sales price: Identify how the options listed below are treated in your state.  The following options may be excluded from the definition of sales price only if they are separately stated on the invoice, bill of sale or similar document given to the purchaser.	Included in Sales Price	Excluded From Sales Price	Statute/Rule Cite	Comment
10010	Charges by the seller for any services necessary to complete the sale other than delivery and installation	X		A.C.A. 26-52-103(19), 26-53-102(19)	
10070	Telecommunication nonrecurring charges	X		A.C.A. 26-52-103(19), 26-53-102(19)	

10040	Installation charges		X	A.C.A. 26-52-103(19), 26-53-102(19) A.C.A. 26-52-301(3)(B)	Taxable if installation is a taxable service
10060	Value of trade-in		X	A.C.A. 26-52-103(19), 26-53-102(19) A.C.A. 26-52-510.	No credit for trade-in is allowed unless specifically provided by statute.
<b>Reference Number</b>	<b>Delivery Charges for personal property or services other than direct mail.</b>  <b>The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the invoice, bill of sale or similar document given to the purchaser.</b>  <b>For responses below assume the charges are separately stated on the document given to the purchaser.</b>	<b>Included in Sales Price</b>	<b>Excluded From Sales Price</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
11000	Handling, crating, packing, preparation for mailing or delivery, and similar charges	X		A.C.A. 26-52-103(7), 26-52-103(19)	
11010	Transportation, shipping, postage, and similar charges	X		A.C.A. 26-52-103(7), 26-52-103(19)	
<b>Reference Number</b>	<b>Delivery Charges for direct mail.</b>  <b>The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the invoice, bill of sale or similar document given to the purchaser.</b>  <b>For responses below assume the charges are separately stated on the document given to the purchaser.</b>	<b>Included in Sales Price</b>	<b>Excluded From Sales Price</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
11020	Handling, crating, packing, preparation for mailing or delivery, and similar charges		X	GR-10.1 and GR-11.1	
11021	Transportation, shipping, and similar charges		X	GR-10.1 and GR-11.1	
11022	Postage		X	GR-10.1 and GR-11.1	
<b>Reference Number</b>	<b>State and Local Taxes - A state may exclude from the sales price any or all state and local taxes on a retail sale that are imposed on the seller, if the state statute authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer.</b>  <b>The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.</b>  <b>Sales and use taxes are not included in the sales price.</b>  <b>If applicable list all state and local taxes, other than sales and use taxes imposed on the seller that your state excludes from sales price under this provision.</b>	<b>Included in Sales Price</b>	<b>Excluded From Sales Price</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
11110		X		A.C.A. 26-52-103(19) (a)(ii); GR-3	
<b>Reference Number</b>	<b>Tribal Taxes - A state may exclude from the sales price tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer.</b>  <b>The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.</b>  <b>If applicable list all tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not</b>	<b>Included in Sales Price</b>	<b>Excluded From Sales Price</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>

	required, to collect such tax from the consumer.					
11120		X			A.C.A. 26-52-103(19) (a)(ii); GR-3	
<b>Reference Number</b>	<b>Federal Excise Taxes – A state may exclude federal excise taxes or fees that are not directly imposed on a consumer if the state lists those taxes and a reference to the specific law on the state’s taxability matrix.</b>  <b>The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.</b>  <b>List all federal excise taxes or fees that are not directly imposed on the consumer that your states excludes from the sales price under this provision.</b>	<b>Included in Sales Price</b>	<b>Excluded From Sales Price</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>	
11130		X				
<b>B. Sales Tax Holidays</b>		<b>Yes</b>	<b>No</b>			
Sales Tax Holidays: Does your state have a sales tax holiday?		X				
<b>Reference Number</b>	<b>If yes, indicate the tax treatment during your state sales tax holiday for the following products.</b>	<b>Amount of Threshold</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
20060	All Energy star qualified products. If only specific energy star qualified products or energy star qualified classifications, list those below.	\$0	X			
20060		\$0				
20150	All Disaster Preparedness Supply	\$0	X			
20160	Specific Disaster preparedness general supply	\$0	X			
20170	Specific Disaster preparedness safety supply	\$0	X			
20180	Specific Disaster preparedness food-related supply	\$0	X			
20190	Specific Disaster preparedness fastening supply	\$0	X			
20070	School supply	\$0		X	A.C.A. 26-52-444, Rule 2012-2	
20080	School art supply	\$0		X	A.C.A. 26-52-444, Rule 2012-2	
20090	School instructional material.	\$0		X	A.C.A. 26-52-444, Rule 2012-2	
20100	School computer supply	\$0	X			
20105	All WaterSense products. If	\$0	X			

	only specific WaterSense products or specified WaterSense classifications on the WaterSense listing, list those below.					
20105		\$0				
<b>Reference Number</b>	<b>Other products defined in Part II of the Library of Definitions included in your state sales tax holiday.</b>	<b>Amount of Threshold</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
20120	Prewritten computer software	\$0	X			
20120	N/A	\$0				
20120	Clothing accessories and equipment	\$50		X	A.C.A. 26-52-444, Rule 2012-2	
20130	Clothing	\$100		X	A.C.A. 26-52-444, Rule 2012-2	
20110	Computers	\$0	X			
<b>C. Product Definitions</b>			<b>Treatment</b>		<b>Reference</b>	
<b>Reference Number</b>	<b>Clothing and related products</b>		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
20010	Clothing		X		A.C.A. 26-52-444, Rule 2012-2	Clothing is exempt only during the sales tax holiday
20011	Diapers - Childrens		X		A.C.A. 26-52-444, Rule 2012-2	Clothing is exempt only during the sales tax holiday
20012	Diapers - Adults		X		A.C.A. 26-52-444, Rule 2012-2	Clothing is exempt only during the sales tax holiday
20015	Essential clothing priced below a state specific threshold		X		N/A	
20050	Fur clothing		X		N/A	
20020	Clothing accessories or equipment		X		A.C.A. 26-52-444, Rule 2012-2	Clothing accessories or equipment are exempt only during the sales tax holiday
20030	Protective equipment		X		A.C.A. 26-52-434, 26-53-142, GR-31.1	Generally taxable as TPP unless a specific exemption applies, i.e., volunteer fire departments
20040	Sport or recreational equipment		X		N/A	
<b>Reference Number</b>	<b>Computer related products</b>		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
30100	Computer		X		A.C.A. 26-52-301(1), 26-52-304, 26-53-109	
30040	Prewritten computer software		X		A.C.A. 26-52-304, GR-25, 26-53-109.	Computer software is taxable if it is delivered on TPP.
30050	Prewritten computer software delivered electronically			X	A.C.A. 26-52-304, 26-53-109	
30060	Prewritten computer software delivered via load and leave			X	A.C.A. 26-52-304, 26-53-109	
30015	Non-prewritten (custom) computer software			X	GR-25 and GR-93.	Custom software is considered a nontaxable programming service. However, if TPP is provided in

					conjunction with the service, then the bundled transaction rules apply
30025	Non-prewritten (custom) computer software delivered electronically		X		See above.
30035	Non-prewritten (custom) computer software delivered via load and leave		X		See above
<b>Reference Number</b>	<b>Mandatory computer software maintenance contracts</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
30200	Mandatory computer software maintenance contracts with respect to prewritten computer software		X	A.C.A. 26-52-304(b)	
30210	Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered electronically.		X	N/A	
30220	Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered via load and leave		X	N/A	
30230	Mandatory computer software maintenance contracts with respect to non-prewritten (custom) computer software		X	GR-25 and GR-93.	NA - Custom software is considered a nontaxable programming service. However, if TPP is provided in conjunction with the service, then the bundled transaction rules apply
30240	Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered electronically		X	N/A	
30250	Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered via load and leave		X	N/A	
<b>Reference Number</b>	<b>Optional computer software maintenance contracts</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
30300	Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades with respect to the software		X	A.C.A. 26-52-304(b)	
30310	Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered electronically with respect to the software		X	N/A	
30320	Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered via load and leave with respect to the software		X	N/A	
30330	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades with respect to the software		X	GR-25 and GR-93.	Custom software is considered a nontaxable programming service. However, if TPP is provided in conjunction with the service, then the bundled transaction rules apply.
30340	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered electronically with respect to the software		X	N/A	
30350			X	N/A	

	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered via load and leave with respect to the software				
30360	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide support services to the software		X		
30370	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades and support services to the software		X	GR-25 and GR-93.	Custom software is considered a nontaxable programming service. However, if TPP is provided in conjunction with the service, then the bundled transaction rules apply.
30380	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades delivered electronically and support services to the software		X	N/A	
30390	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software provide updates or upgrades delivered via load and leave and support services to the software		X	N/A	
<b>Reference Number</b>	<b>Indicate your state's tax treatment for optional computer software maintenance contracts with respect to prewritten computer software sold for one non-itemized price that include updates and upgrades and/or support services.</b> <b>Use percentages in the taxable and exempt columns to denote tax treatment in your state. For example: if all taxable put 100% in the taxable column; if all nontaxable/exempt put 100% in the exempt column; if 50% taxable and 50% nontaxable/exempt put 50% in the taxable column and 50% in the exempt column.</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
30400	Optional computer software maintenance contracts with respect to prewritten computer software that provide updates or upgrades and support services to the software	0%	100%	A.C.A. 26-52-304(b)	
30410	Optional computer software maintenance contracts with respect to prewritten computer software that provide updates and upgrades delivered electronically and support services to the software	0%	100%	N/A	
30420	Optional computer software maintenance contracts with respect to prewritten computer software that provide updates and upgrades delivered via load and leave and support services to the software	0%	100%	N/A	
30430	Optional computer software maintenance contracts with respect to prewritten computer software that only provide support services to the software	0%	100%	N/A	
<b>Reference Number</b>	<b>Digital products(excludes telecommunications services, ancillary services and computer software)</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
31000	A state imposing tax on products "transferred electronically" is not required to adopt definitions for specified digital products. ("Specified digital products" includes the defined terms: digital audio visual works; digital audio works; and digital books.) Does your state impose tax on products		X		

Reference Number	transferred electronically other than digital audio visual works, digital audio works, or digital books?  <b>For transactions other than those included above, a state must specifically impose and separately enumerate a broader imposition of the tax. Does your state impose tax on:</b>	Yes	No	Statute/Rule Cite	Comment
31065	Digital audio visual works sold to users other than the end user.		X	Ark. Code Ann. 26-52-301	
31050	Digital audio visual works sold with rights of use less than permanent use...	X		Ark. Code Ann. 26-52-301	
31060	Digital audio visual works sold with rights of use conditioned on continued payment.	X		Ark. Code Ann. 26-52-301	
31095	Digital audio works sold to users other than the end user.		X	Ark. Code Ann. 26-52-301	
31080	Digital audio works sold with rights of use less than permanent.	X		Ark. Code Ann. 26-52-301	
31090	Digital audio works sold with rights of use conditioned on continued payments.	X		Ark. Code Ann. 26-52-301	
31125	Digital books sold to users other than the end user.		X	Ark. Code Ann. 26-52-301	
31110	Digital books sold with rights of use less than permanent.	X		Ark. Code Ann. 26-52-301	
31120	Digital books sold with rights of use conditioned on continued payments.	X		Ark. Code Ann. 26-52-301	
31121	Does your state treat subscriptions to products "transferred electronically" differently than a non-subscription purchase of such product?		X	Ark. Code Ann. 26-52-301	
Reference Number	Digital products(excludes telecommunications services, ancillary services and computer software)	Taxable	Exempt	Statute/Rule Cite	Comment
31040	Digital audio visual works sold to an end user with rights for permanent use	X		Ark. Code Ann. 26-52-301	
31070	Digital audio works sold to an end user with rights for permanent use	X		Ark. Code Ann. 26-52-301	
31100	Digital books sold to an end user with rights for permanent use	X		Ark. Code Ann. 26-52-301	
Reference Number	Section 332.H. provides that states may have product based exemptions for specific items within specified digital products.  ("Specified digital products" includes the defined terms: digital audio visual works; digital audio works; and digital books.)  List product based exemptions for specific items included in specified digital products. Example: digital textbooks	Taxable	Exempt	Statute/Rule Cite	Comment
32000	N/A				
Reference Number	Food and food products	Taxable	Exempt	Statute/Rule Cite	Comment
40010	Candy	X		A.C.A. 26-52-103(3), A.C.A. 26-52-103(18), 26-52-301	
40020	Dietary Supplements	X		A.C.A. 26-52-103(8), 26-52-301, 26-53-102(4), 26-52-130(18)	
40030	Food and food ingredients excluding alcoholic beverages and tobacco	X		A.C.A. 26-52-103(18), 26-52-317(c), 26-53-102(11), 26-53-145	
40040	Food sold through vending machines		X	N/A - A.C.A. 26-57-1001 et seq.	TPP sold through a vending device is administered separately,
40050	Soft Drinks	X		A.C.A. 26-52-103(18), 26-52-317(c), 26-53-	

				102(11), 26-53-145	
40060	Bottled Water	X		A.C.A. 26-52-103(18), 26-52-317(c), 26-53-102(11), 26-53-145	
41000	Prepared Food	X		A.C.A. 26-52-103(23), 26-52-317(c), 26-53-102(15), 26-53-145	
<b>Reference Number</b>	<b>Prepared food options - The following food items heated, mixed or combined by the seller are included in the definition of prepared food unless a state elects to exclude them from the definition of prepared food. Such food items excluded from prepared food are taxed the same as food and food ingredients. (Indicate how the options for the following food items that otherwise meet the definition of prepared food are treated in your state.)</b>	<b>Included in Prepared Food</b>	<b>Excluded From Prepared Food</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
41010	Prepared food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)	X		A.C.A. 26-52-103(23), 26-52-317, 26-53-102(15), 26-53-145	
41020	Prepared food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item	X		A.C.A. 26-52-103(23), 26-52-317, 26-53-102(15), 26-53-145	
41025	Meat or seafood products that meet the definition of prepared food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item	X		Ark. Code Ann. §26-52-103(23); Ark. Code Ann. §26-52-317(b)(2)	
41030	Bakery items that meet the definition of prepared food sold without eating utensils provided by the seller, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas	X		A.C.A. 26-52-103(23), 26-52-317, 26-53-102(15), 26-53-145	
41040	Prepared food sold without eating utensils provided by the seller that ordinarily requires cooking (as opposed to just reheating) by the consumer prior to consumption	X		Ark. Code Ann. §26-52-103(23); Ark. Code Ann. §26-52-317(b)(2)	
	<b>Health-care products (indicate how the options are treated in your state)</b>				
<b>Reference Number</b>	<b>Drugs for human use</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
51010	Drugs, other than over-the-counter drugs, for human use without a prescription	X		A.C.A. 26-52-406, GR-38	
51020	Drugs, other than over-the-counter drugs, for human use with a prescription		X	A.C.A. 26-52-406, GR-38	
51050	Insulin for human use without a prescription		X	A.C.A. 26-52-419	
51060	Insulin for human use with a prescription		X	A.C.A. 26-52-419	
51090	Medical oxygen for human use without a prescription	X		A.C.A. 26-52-406	
51100	Medical oxygen for human use with a prescription		X	A.C.A. 26-52-406, GR-38	
51130	Over-the-counter drugs for human use without a prescription	X		A.C.A. 26-52-406, GR-38	
51140	Over-the-counter drugs for human use with a prescription	X		A.C.A. 26-52-406, GR-38	
51170	Grooming and hygiene products for human use that don't meet the definition of "drug"	X		A.C.A. 26-52-406, GR-38	
51171	Grooming and hygiene products for human use that meet the definition of "drug" without a prescription	X		A.C.A. 26-52-406, GR-38	



51172	Grooming and hygiene products for human use that meet the definition of "drug" with a prescription		X	A.C.A. 26-52-406, GR-38	The exemption applies to grooming and hygiene products that can only be obtained with a prescription.
51175	Feminine hygiene products	X		A.C.A. 26-52-406, GR-38	
51190	Over-the-counter drugs for human use to hospitals	X		A.C.A. 26-52-406, GR-38	
51195	Over-the-counter drugs for human use to other medical facilities	X		A.C.A. 26-52-406, GR-38	
51200	Prescription drugs for human use to hospitals		X	A.C.A. 26-52-406	
51205	Prescription drugs for human use to other medical facilities		X	A.C.A. 26-52-406, GR-38	
51240	Free samples of drugs for human use	X		A.C.A. 26-52-406, GR-38	
51250	Free samples of prescription drugs for human use		X	A.C.A. 26-52-406, GR-38	
<b>Reference Number</b>	<b>Drugs for animal use</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
51030	Drugs, other than over-the-counter drugs, for animal use without a prescription	X		A.C.A. 26-52-404, 26-52-405	Limited exemption for livestock and poultry
51040	Drugs, other than over-the-counter drugs, for animal use with a prescription	X		A.C.A. 26-52-404, 26-52-405 Rule 2010-1	Limited exemption for livestock and poultry Not taxable if sold as part of a nontaxable veterinary service
51070	Insulin for animal use without a prescription	X		NA	
51080	Insulin for animal use with a prescription	X		NA	
51110	Medical oxygen for animal use without a prescription	X		NA	
51120	Medical oxygen for animal use with a prescription	X		NA	
51150	Over-the-counter drugs for animal use without a prescription	X		NA	
51160	Over-the-counter drugs for animal use with a prescription	X		NA	
51180	Grooming and hygiene products for animal use	X		NA	
51210	Over-the-counter drugs for animal use to veterinary hospitals and other animal medical facilities	X		NA	
51220	Prescription drugs for animal use to veterinary hospitals and other animal medical facilities	X		NA	
51260	Free samples of drugs for animal use	X		NA	
51270	Free samples of prescription drugs for animal use	X		NA	
<b>Reference Number</b>	<b>Durable medical equipment (indicate how the options are treated in your state)</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
52010	Durable medical equipment, not for home use, without a prescription	X		A.C.A. 26-52-433, 26-53-141	
52020	Durable medical equipment, not for home use, with a prescription	X		A.C.A. 26-52-433, 26-53-141	
52030	Durable medical equipment, not for home use, with a prescription paid for by Medicare		X	A.C.A. 26-52-401(20)	
52040	Durable medical equipment, not for home use, with a prescription reimbursed by Medicare		X	A.C.A. 26-52-401(20)	

52050	Durable medical equipment, not for home use, with a prescription paid for by Medicaid		X	A.C.A. 26-52-401(20)	
52060	Durable medical equipment, not for home use, with a prescription reimbursed by Medicaid		X	A.C.A. 26-52-401(20)	
52070	Durable medical equipment for home use without a prescription	X		A.C.A. 26-52-433(b)(2)(A)(v), 26-53-141	
52080	Durable medical equipment for home use with a prescription		X	A.C.A. 26-52-433(b)(2)(A)(v), 26-53-141	
52090	Durable medical equipment for home use with a prescription paid for by Medicare		X	A.C.A. 26-52-401(20)	
52100	Durable medical equipment for home use with a prescription reimbursed by Medicare		X	A.C.A. 26-52-401(20)	
52110	Durable medical equipment for home use with a prescription paid for by Medicaid		X	A.C.A. 26-52-401(20)	
52120	Durable medical equipment for home use with a prescription reimbursed by Medicaid		X	A.C.A. 26-52-401(20)	
52130	Oxygen delivery equipment, not for home use, without a prescription	X		A.C.A. 26-52-433, 26-53-141	
52140	Oxygen delivery equipment, not for home use, with a prescription	X		A.C.A. 26-52-433, 26-53-141	
52150	Oxygen delivery equipment, not for home use, with a prescription paid for by Medicare		X	A.C.A. 26-52-401(20)	
52160	Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicare		X	A.C.A. 26-52-401(20)	
52170	Oxygen delivery equipment, not for home use, with a prescription paid for by Medicaid		X	A.C.A. 26-52-401(20)	
52180	Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicaid		X	A.C.A. 26-52-401(20)	
52190	Oxygen delivery equipment for home use without a prescription	X		A.C.A. 26-52-433, 26-53-141	
52200	Oxygen delivery equipment for home use with a prescription		X	A.C.A. 26-52-433, 26-53-141	
52210	Oxygen delivery equipment for home use with a prescription paid for by Medicare		X	A.C.A. 26-52-401(20)	
52220	Oxygen delivery equipment for home use with a prescription reimbursed by Medicare		X	A.C.A. 26-52-401(20)	
52230	Oxygen delivery equipment for home use with a prescription paid for by Medicaid		X	A.C.A. 26-52-401(20)	
52240	Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid		X	A.C.A. 26-52-401(20)	
52250	Kidney dialysis equipment, not for home use, without a prescription	X		A.C.A. 26-52-433, 26-53-141	
52260	Kidney dialysis equipment, not for home use, with a prescription	X		A.C.A. 26-52-433, 26-53-141	
52270	Kidney dialysis equipment, not for home use, with a prescription paid for by Medicare		X	A.C.A. 26-52-401(20)	
52280	Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicare		X	A.C.A. 26-52-401(20)	
52290	Kidney dialysis equipment, not for home use, with a prescription paid for by Medicaid		X	A.C.A. 26-52-401(20)	

52300	Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicaid		X	A.C.A. 26-52-401(20)	
52310	Kidney dialysis equipment for home use without a prescription	X		A.C.A. 26-52-433, 26-53-141	
52320	Kidney dialysis equipment for home use with a prescription		X	A.C.A. 26-52-433, 26-53-141	
52330	Kidney dialysis equipment for home use with a prescription paid for by Medicare		X	A.C.A. 26-52-401(20)	
52340	Kidney dialysis equipment for home use with a prescription reimbursed by Medicare		X	A.C.A. 26-52-401(20)	
52350	Kidney dialysis equipment for home use with a prescription paid for by Medicaid		X	A.C.A. 26-52-401(20)	
52360	Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid		X	A.C.A. 26-52-401(20)	
52370	Enteral feeding systems, not for home use, without a prescription	X		A.C.A. 26-52-433, 26-53-141	
52380	Enteral feeding systems, not for home use, with a prescription	X		A.C.A. 26-52-433, 26-53-141	
52390	Enteral feeding systems, not for home use, with a prescription paid for by Medicare		X	A.C.A. 26-52-401(20)	
52400	Enteral feeding systems, not for home use, with a prescription reimbursed by Medicare		X	A.C.A. 26-52-401(20)	
52410	Enteral feeding systems, not for home use, with a prescription paid for by Medicaid		X	A.C.A. 26-52-401(20)	
52420	Enteral feeding systems, not for home use, with a prescription reimbursed by Medicaid		X	A.C.A. 26-52-401(20)	
52430	Enteral feeding systems for home use without a prescription	X		A.C.A. 26-52-433, 26-53-141	
52440	Enteral feeding systems for home use with a prescription		X	A.C.A. 26-52-433, 26-53-141	
52450	Enteral feeding systems for home use with a prescription paid for by Medicare		X	A.C.A. 26-52-401(20)	
52460	Enteral feeding systems for home use with a prescription reimbursed by Medicare		X	A.C.A. 26-52-401(20)	
52470	Enteral feeding systems for home use with a prescription paid for by Medicaid		X	A.C.A. 26-52-401(20)	
52480	Enteral feeding systems for home use with a prescription reimbursed by Medicaid		X	A.C.A. 26-52-401(20)	
52490	Repair and replacement parts for durable medical equipment which are for single patient use		X	A.C.A. 26-52-433, 26-53-141	If the durable medical equipment meets the requirements for exemption, the repair and replacement parts will be exempt
<b>Reference Number</b>	<b>Mobility enhancing equipment (indicate how the options are treated in your state)</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
53010	Mobility enhancing equipment without a prescription	X		A.C.A. 26-52-433, 26-53-141	
53020	Mobility enhancing equipment with a prescription		X	A.C.A. 26-52-433, 26-53-141	
53030	Mobility enhancing equipment with a prescription paid for by Medicare		X	A.C.A. 26-52-401(20)	
53040	Mobility enhancing equipment with a prescription reimbursed by Medicare		X	A.C.A. 26-52-401(20)	
53050	Mobility enhancing equipment with a prescription paid for by Medicaid		X	A.C.A. 26-52-401(20)	

53060	Mobility enhancing equipment with a prescription reimbursed by Medicaid		X	A.C.A. 26-52-401(20)	
Reference Number	Prosthetic devices (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite	Comment
54010	Prosthetic devices without a prescription	X		A.C.A. 26-52-433, 26-53-141	
54020	Prosthetic devices with a prescription		X	A.C.A. 26-52-433, 26-53-141	
54030	Prosthetic devices with a prescription paid for by Medicare		X	A.C.A. 26-52-401(20)	
54040	Prosthetic devices with a prescription reimbursed by Medicare		X	A.C.A. 26-52-401(20)	
54050	Prosthetic devices with a prescription paid for by Medicaid		X	A.C.A. 26-52-401(20)	
54060	Prosthetic devices with a prescription reimbursed by Medicaid		X	A.C.A. 26-52-401(20)	
54070	Corrective eyeglasses without a prescription	X		A.C.A. 26-52-433, 26-53-141	
54080	Corrective eyeglasses with a prescription	X		A.C.A. 26-52-433, 26-53-141	
54090	Corrective eyeglasses with a prescription paid for by Medicare		X	A.C.A. 26-52-401(20)	
54100	Corrective eyeglasses with a prescription reimbursed by Medicare		X	A.C.A. 26-52-401(20)	
54110	Corrective eyeglasses with a prescription paid for by Medicaid		X	A.C.A. 26-52-401(20)	
54120	Corrective eyeglasses with a prescription reimbursed by Medicaid		X	A.C.A. 26-52-401(20)	
54130	Contact lenses without a prescription	X		A.C.A. 26-52-433, 26-53-141	
54140	Contact lenses with a prescription	X		A.C.A. 26-52-433, 26-53-141	
54150	Contact lenses with a prescription paid for by Medicare		X	A.C.A. 26-52-401(20)	
54160	Contact lenses with a prescription reimbursed by Medicare		X	A.C.A. 26-52-401(20)	
54170	Contact lenses with a prescription paid for by Medicaid		X	A.C.A. 26-52-401(20)	
54180	Contact lenses with a prescription reimbursed by Medicaid		X	A.C.A. 26-52-401(20)	
54190	Hearing aids without a prescription	X		A.C.A. 26-52-433, 26-53-141	
54200	Hearing aids with a prescription		X	A.C.A. 26-52-433, 26-53-141	
54210	Hearing aids with a prescription paid for by Medicare		X	A.C.A. 26-52-401(20)	
54220	Hearing aids with a prescription reimbursed by Medicare		X	A.C.A. 26-52-401(20)	
54230	Hearing aids with a prescription paid for by Medicaid		X	A.C.A. 26-52-401(20)	
54240	Hearing aids with a prescription reimbursed by Medicaid.		X	A.C.A. 26-52-401(20)	
54250	Dental prosthesis without a prescription	X		A.C.A. 26-52-448, 26-53-141, 17-82-105	
54260	Dental prosthesis with a prescription		X	A.C.A. 26-52-448, 26-53-141, 17-82-105	Dental appliances made for a specific patient sold to or by a dentist, orthodontist, oral surgeon, maxillofacial surgeon, or endodontist are exempt.
54270			X	A.C.A. 26-52-401(20)	

	Dental prosthesis with a prescription paid for by Medicare				
54280	Dental prosthesis with a prescription reimbursed by Medicare		X	A.C.A. 26-52-401(20)	
54290	Dental prosthesis with a prescription paid for by Medicaid		X	A.C.A. 26-52-401(20)	
54300	Dental prosthesis with a prescription reimbursed by Medicaid		X	A.C.A. 26-52-401(20)	
<b>Reference Number</b>	<b>Telecommunications &amp; related products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
60010	Ancillary Services	X		A.C.A. 26-52-315, GR-7	
60020	Conference bridging service	X		A.C.A. 26-52-315, GR-7	
60030	Detailed telecommunications billing service	X		A.C.A. 26-52-315, GR-7	
60040	Directory assistance	X		A.C.A. 26-52-315, GR-7	
60050	Vertical service	X		A.C.A. 26-52-315, GR-7	
60060	Voice mail service	X		A.C.A. 26-52-315, GR-7	
<b>Reference Number</b>	<b>Telecommunications (Indicate how the options are treated in your state)</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
61000	Intrastate Telecommunications Service	X		A.C.A. 26-52-315	
61010	Interstate Telecommunications Service	X		A.C.A. 26-52-315	
61020	International Telecommunications Service	X		A.C.A. 26-52-315	
61030	International 800 service		X	A.C.A. 26-52-315	
61040	International 900 service		X	A.C.A. 26-52-315	
61050	International fixed wireless service	X		A.C.A. 26-52-315, GR-7	
61060	International mobile wireless service	X		A.C.A. 26-52-315, GR-7	
61080	International prepaid calling service	X		A.C.A. 26-52-314, 26-52-315	
61090	International prepaid wireless calling service	X		A.C.A. 26-52-314, 26-52-315	
61100	International private communications service		X	A.C.A. 26-52-315	
61110	International value-added non-voice data service	X		A.C.A. 26-52-315, GR-7	
61120	International residential telecommunications service	X		A.C.A. 26-52-315	
61130	Interstate 800 service		X	A.C.A. 26-52-315	
61140	Interstate 900 service		X	A.C.A. 26-52-315	
61150	Interstate fixed wireless service	X		A.C.A. 26-52-315, GR-7	
61160	Interstate mobile wireless service	X		A.C.A. 26-52-315, GR-7	
61180	Interstate prepaid calling service	X		A.C.A. 26-52-314, 26-52-315	
61190	Interstate prepaid wireless calling service	X		A.C.A. 26-52-314, 26-52-315	
61200	Interstate private communications service		X	A.C.A. 26-52-315	
61210	Interstate value-added non-voice data service	X		A.C.A. 26-52-315, GR-7	
61220	Interstate residential telecommunications service	X		A.C.A. 26-52-315	

61230	Intrastate 800 service	X		A.C.A. 26-52-315	
61240	Intrastate 900 service	X		A.C.A. 26-52-315	
61250	Intrastate fixed wireless service	X		A.C.A. 26-52-315	
61260	Intrastate mobile wireless service	X		A.C.A. 26-52-315, GR-7	
61280	Intrastate prepaid calling service	X		A.C.A. 26-52-315, GR-7	
61290	Intrastate prepaid wireless calling service	X		A.C.A. 26-52-314, 26-52-315	
61300	Intrastate private communications service	X		A.C.A. 26-52-314, 26-52-315	
61310	Intrastate value-added non-voice data service	X		A.C.A. 26-52-315, GR-7	
61320	Intrastate residential telecommunications service	X		A.C.A. 26-52-315	
61325	Paging service	X		A.C.A. 26-52-315, GR-7	
61330	Coin-operated telephone service	X		N/A	
61340	Pay telephone service	X		N/A	
61350	Local Service as defined by _____(state)	X		N/A	

**Section 2. Tax Administration Practices**

**Disclosed Practice 1 - Tax Administration Practices on Vouchers from Appendix E of the SSUTA**

**Does Your State Follow this Practice?**

**If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment. Add Additional Comments if Desired.**

Reference Number	Disclosed Practice 1 - Vouchers			Statute/Rule Cite	Comment
Voucher Definition	<p>As used herein, a voucher is an instrument that is:</p> <ul style="list-style-type: none"> <li>a. issued to a purchaser for an amount that is less than the face value and both the face value and amount paid by the purchaser are noted on the voucher;</li> <li>b. redeemable for personal property or services in a single visit only at the seller's business;</li> <li>c. redeemable either for a specific product or for a certain dollar amount towards the purchase price of any product sold by the seller;</li> <li>d. issued, marketed, or distributed by a third party pursuant to a specific agreement with the seller, and the seller determines the price at which the voucher is to be issued and allows redemption of the specific voucher for personal property or services ("third party agreement");</li> <li>e. not a digital code as defined by the Agreement or its Rules;</li> <li>f. not a ticket for an admission to a specific performance or event on a specific date and time;</li> <li>g. not a gift card or gift certificate nor is it convertible, in whole or in part, to gift cards, gift certificates or cash;</li> <li>h. not usable in combination with other promotions or coupons offered by the seller; and</li> <li>i. not a prepaid calling service or a prepaid wireless calling service.</li> </ul> <p>Vouchers may be provided to purchasers in the form of an electronic</p>				

	instrument that is scanned by the seller from the purchaser's electronic device.				
Reference Number	Disclosed Practice 1 - Vouchers	Yes	No	Statute/Rule Cite	Comment
Vouchers 1.1	The member state administers the difference between the value of a voucher allowed by the seller and the amount the purchaser paid for the voucher as a discount that is not included in the sales price (i.e., same treatment as a seller's in-store coupon), provided the seller is not reimbursed by a third party, in money or otherwise, for some or all of that difference.	X		Ark. Code Ann. § 26-52-103(13); GR-3(H)	
Vouchers 1.2	The member state provides that when the discount on a voucher will be fully reimbursed by a third party the seller is to use the face value of the voucher (i.e., same as the treatment of a manufacturer's coupon) and not the price paid by the purchaser as the measure (sales price) that is subject to tax.	X		Ark. Code Ann. § 26-52-103(13); GR-3(H)	
Vouchers 1.3	The member state provides that costs and expenses of the seller are not deductible from the sales price and are included in the measure (sales price) that is subject to tax. Further, reductions in the amount of consideration received by the seller from the third party that issued, marketed, or distributed the vouchers, such as advertising or marketing expenses, are costs or expenses of the seller.	X		Ark. Code Ann. § 26-52-103(13); GR-3(H)	
<b>Disclosed Practice 2 - Tax Administration Practices on Credits from Appendix E of the SSUTA</b>		<b>Does Your State Follow this Practice?</b>		<b>For Sections With Only No Responses, Describe Your State's Tax Treatment. Add Additional Comments if Desired.</b>	
Reference Number	Disclosed Practice 2 - Credits	Yes	No	Statute/Rule Cite	Comment
Definition	"Tax Paid" means the tax that was (1) paid and (2) previously due from either the seller or the purchaser when the sale of that product is taxable in that state and it was properly sourced based on that state's sourcing rules. "Tax paid" includes tax that was (1) paid and (2) previously due from the purchaser (or seller, if applicable) because the purchaser moved the product to a different jurisdiction. "Tax paid" does not include the portion of tax paid that is currently eligible for a credit or refund or tax paid that is eligible for refund under a tax-incentive program or agreement.	X		Ark. Code Ann. §26-52-510; GR-12	This is the definition upon which Arkansas relies to complete this Matrix. Note: The responses within do not apply to the treatment of motor vehicles. Arkansas does not provide credit for tax paid on the purchase of a motor vehicle to another jurisdiction in which it was not registered.
Reference Number	2.1 Credit Against Use Tax	Yes	No	Statute/Rule Cite	Comment
Credits 2.1	The State imposing tax on the purchaser provides credit for "sales or use taxes paid" on a product against the State's use tax.	X		Ark. Code Ann. §26-5-101, Article V	Arkansas is a member of the Multistate Tax Compact. It follows the language of Article V of the Compact.
Reference Number	2.2 Credit Against Sales Tax	Yes	No	Statute/Rule Cite	Comment
Credits 2.2	The State imposing tax provides credit for the "sales or use taxes paid" on a product against the State's sales tax.		X	Ark. Code Ann. §26-5-101, Article V	Arkansas characterizes sales or use taxes paid to another state as use tax
Reference Number	2.3 Reciprocity	Yes	No	Statute/Rule Cite	Comment
Credits 2.3.a	The credit the State provides in 2.1 and 2.2 applies regardless of whether another state provides a reciprocal credit.		X	Ark. Code Ann. §26-53-131	
Credits 2.3.b.	The credit the State provides in 2.1 and 2.2 only applies when the other state where the tax was paid provides a reciprocal credit.	X		Ark. Code Ann. §26-53-131	
Reference Number	2.4 State and Local Sales and Use "Tax Paid"	Yes	No	Statute/Rule Cite	Comment

Credits 2.4.a.	The credit provided for in 2.1 and 2.2 is for the <b>combined</b> amount of state and local "tax paid" to another state or local jurisdiction against both the state and local taxes due to the State.	X		Ark. Code Ann. §26-5-101, Article	Arkansas is a member of the Multistate Tax Compact. It follows the language of Article V of the Compact
Credits 2.4.b.	The credit provided for in 2.1 and 2.2 is for <b>only</b> the state "tax paid" to another state against the taxes due to the State (i.e., no credit for local tax against state tax). If the State has local sales or use taxes, it only provides credit for state tax against state tax and local tax against local tax.				Please refer to response to Question 2.4.a.
<b>Reference Number</b>	<b>2.5 Credit for "Similar Tax" Paid to Another Jurisdiction</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Credits 2.5	The credit provided for in 2.1 and 2.2 includes "similar taxes" that were (1) paid and (2) previously due to another state or local jurisdiction against the sales or use taxes due. If applicable, list below all known similar or like taxes the State provides credit for even if such tax does not meet the definition of a "similar tax."		X		Arkansas provides credit for sales and use taxes only.
Credits 2.5			X		Arkansas provides credit for sales and use taxes only.
<b>Reference Number</b>	<b>2.6. Credit Against "Similar Tax" Imposed by the State</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Credits 2.6	The credit provided for in 2.1 and 2.2 includes "sales or use taxes paid" to another state or local jurisdiction against "similar taxes" due. If applicable, list below "similar taxes" imposed that the State provides credits against.				Arkansas does not impose similar taxes.
Credits 2.6					Arkansas does not impose similar taxes.
<b>Reference Number</b>	<b>2.7 Sourcing when Receipt Location is Known</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Credits 2.7	The credit provided for in 2.1 and 2.2 applies when the other state's "sales or use taxes" were (1) paid and (2) previously due based on: i) that other state's sourcing rules, or ii) the purchaser's location of use of a product subsequent to the initial sale.	X		Ark. Code Ann. §26-5-101, Article V; Ark. Code Ann. §26-52-521	
<b>Reference Number</b>	<b>2.8 Sourcing when Receipt Location is Unknown</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Credits 2.8	Except as provided in Credits 2.13, the credit provided for in 2.1 and 2.2 applies when the seller sources the initial sale pursuant to the SSUTA Sections 310.A.3, 310.A.4, or 310.A.5, because the location where the product was received by the purchaser was unknown to the seller.	X		Ark. Code Ann. §26-5-101, Article V; Ark. Code Ann. §26-52-521	
<b>Reference Number</b>	<b>2.9 Characterization of Sale</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Credits 2.9	The credit provided for in 2.1 and 2.2 applies regardless of the other state's characterization of the product as tangible personal property, a service, digital good, or product delivered electronically.	X		Ark. Code Ann. §26-5-101, Article V	Note: Arkansas does not tax digital goods or products delivered electronically so a credit issue would not arise
<b>Reference Number</b>	<b>2.10 Sales Price Components</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Credits 2.10.a.	2.10.a. Full Credit Allowed - The credit provided for in 2.1 and 2.2 applies to all components of the SSUTA "sales price" definition, whether taxable or nontaxable in the State.		X	Ark. Code Ann. §26-5-101, Article V; Ark. Code Ann. §26-52-103(13)(A)(v)(b)	Arkansas uses the toggle available under the Agreement definition of "sales price" to exclude installation charges which are not a specifically taxable service if they are



					separately stated on the billing document.
Credits 2.10.b.	2.10.b. Partial Credit Allowed - When taxable and non-taxable charges are itemized on the invoice, the credit provided for in 2.1 and 2.2 is only for the "tax paid" on the taxable components of the sales price in the State.	X		Ark. Code Ann. §26-5-101, Article V; Ark. Code Ann. §26-52-103(13)	
<b>Reference Number</b>	<b>2.11 Transactions with Taxable and Exempt Products</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Credits 2.11.a.	2.11.a. Full Credit Allowed - The credit provided for in 2.1 and 2.2 applies to the full amount of "tax paid" on a transaction consisting of taxable and exempt products.		X	Ark. Code Ann. §26-5-101, Article V	Arkansas does not provide credit for the tax paid on products which are exempt in Arkansas.
Credits 2.11.b.	2.11.b. Partial Credit Allowed - When taxable and non-taxable products are itemized on the invoice the credit provided for in 2.1 and 2.2 is only for the "tax paid" on the taxable products of a transaction in the State.	X		Ark. Code Ann. §26-5-101, Article V	
<b>Reference Number</b>	<b>2.12 Audit Sampling</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Credits 2.12	The credit provided for in 2.1 and 2.2 applies when the sale or purchase of the product was part of the population sampled pursuant to an audit sampling method.	X		Ark. Code Ann. §26-5-101, Article V	
<b>Reference Number</b>	<b>2.13 Direct Mail</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Credits 2.13	The credit provided for in 2.1 and 2.2 applies when the seller sources the sale of Advertising and Promotional Direct Mail pursuant to Section 313.A.4.	X		Ark. Code Ann. §26-5-101, Article V; Ark. Code Ann. §26-52-521	
<b>Reference Number</b>	<b>2.14 Accelerated Payments on Lease/Rentals</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Credits 2.14	The credit provided for in 2.1 and 2.2 includes the "tax paid" to another state or local jurisdiction on a lease/rental transaction based on the sum of the lease payments ("accelerated basis"), against the "sales or use taxes" due on the balance of the lease/rental payments.	X		Ark. Code Ann. §26-5-101, Article V	
<b>Reference Number</b>	<b>2.15 Inception-Deferred Collection on Lease/Rentals</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Credits 2.15	The credit provided for in 2.1 and 2.2 includes the "tax paid" to another state or local jurisdiction on a lease/rental transaction based on a deferred collection/remittance method against the "sales or use taxes" due on the balance of the lease/rental payments.	X		Ark. Code Ann. §26-5-101, Article V	The tax to the other state must be paid before the tax is "due" to Arkansas in order for the taxpayer to receive the credit
<b>Reference Number</b>	<b>2.16 Lessor Acquisition</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Credits 2.16	The credit provided for in 2.1 and 2.2 includes the "tax paid" by the lessor to another state or local jurisdiction on the acquisition of the product against the "sales or use taxes" due on the balance of the lease/rental payments provided the tax reimbursement is documented and disclosed to the lessee.	X		Ark. Code Ann. §26-5-101, Article V; Ark. Code Ann. §26-52-301; Ark. Code Ann. §26-63-301	Note: With the exception of motor vehicles, Arkansas provides credit when the property acquired is intended for long-term lease. State and local sales tax must be collected by the lessor for short-term leases of property, regardless whether tax was paid when the property was acquired.
<b>Disclosed Practice 3 - Tax Administration Practices on Liability Relief from Appendix E of the SSUTA</b>		<b>Does Your State Follow this Practice?</b>		<b>If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment. Add Additional Comments if Desired.</b>	
<b>(Note: These tax administration practices address whether a member state provides liability relief although the state is only required to provide relief</b>					

<b>“to the extent possible,” as specified in sections 328(C) and (D) of the Agreement.)</b>					
<b>Reference Number</b>	<b>Disclosed Practice 3 – Liability Relief</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
	<b>Disclosed Practice 3.1 - Liability relief for erroneous information in the tax administration practices section of the taxability matrix</b>	<b>If you answer “Yes” to 3.1, you do not need to complete 3.1.a, b, and c below.</b>	<b>If you answer “No” to 3.1, please complete 3.1.a, b, and c below.</b>		
Liability Relief 3.1	The State provides sellers and CSPs with liability relief for tax, interest and penalties if the sellers and CSPs charged and collected the incorrect tax due to erroneous information in the tax administration practices section of the taxability matrix.	X			
Liability Relief 3.1.a.	Liability Relief for Tax				
Liability Relief 3.1.b.	Liability Relief for Interest				
Liability Relief 3.1.c.	Liability Relief for Penalties				
	<b>Disclosed Practice 3.2 - Extended liability relief for changes to the tax administration practices section of the taxability matrix</b>	<b>If you answer “Yes” to 3.2, you do not need to complete 3.2.a, b, and c below.</b>	<b>If you answer “No” to 3.2, please complete 3.2.a, b, and c below.</b>		
Liability Relief 3.2	When the State makes a change to its tax administration practice section of the taxability matrix, the State provides sellers and CSPs with liability relief for the tax, interest and penalties for having charged and collected the incorrect tax until the first day of the calendar month that is at least 30 days after notice of the change to the state's tax administration practices section of the taxability matrix is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.	X			
Liability Relief 3.2.a.	Liability Relief for Tax				
Liability Relief 3.2.b.	Liability Relief for Interest				
Liability Relief 3.2.c.	Liability Relief for Penalties				
	<b>Disclosed Practice 3.3 Extended liability relief for changes to the library of definitions section of the taxability matrix</b>	<b>If you answer “Yes” to 3.3, you do not need to complete 3.3.a, b, and c below.</b>	<b>If you answer “No” to 3.3, please complete 3.3.a, b, and c below.</b>		
Liability Relief 3.3	When the State makes a change to the library of definitions section of its taxability matrix, the State provides sellers and CSPs with liability relief for the tax, interest and penalties for having charged and collected the incorrect tax until the first day of the calendar month that is at least 30 days after notice of the change to the member state's library of definitions section of the taxability matrix is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.	X			
Liability Relief 3.3.a.	Liability Relief for Tax				
Liability Relief 3.3.b.	Liability Relief for Interest				
Liability Relief 3.3.c.	Liability Relief for Penalties				
<b>Disclosed Practice 4 - Tax Administration Practices on Acceptance of Limited Power-of-Attorney/Agent Authorization (Limited POA/AA) Form from Appendix E of the SSUTA</b>		<b>Does Your State Follow this Practice?</b>		<b>If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment. Add Additional Comments if Desired.</b>	
<b>Reference Number</b>	<b>Disclosed Practice 4 – Acceptance of Limited Power-of-Attorney/Agent Authorization Form – Form F0023</b>				
<b>Disclosed Practice 4.1</b>	<b>Acceptance of Form F0023 From CSPs</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Limited POA/AA 4.1		X		A.C.A. 26-18-303(b)	

	The member state will accept a signed copy of the Limited Power of Attorney/Agent Authorization form posted to the governing board's website, as sufficient authority for the state to disclose to the CSP any confidential information of the seller necessary to allow the CSP to fulfill its obligations under its contract with the governing board and to fulfill its responsibilities to the seller under Section 501 of the Agreement.			(5)	
<b>Disclosed Practice 4.2</b>	<b>Acceptance of Form F0023 From Persons Other Than CSPs</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Limited POA/AA 4.2	The member state will accept a signed copy of the Limited Power of Attorney/Agent Authorization form posted to the governing board's website, as sufficient authority for the state to disclose to the seller's appointed agent, other than a CSP, any confidential information of the seller as authorized on the form to allow the agent to fulfill its obligations to the seller.	X		A.C.A. 26-18-303(b)(5)	
<b>Disclosed Practice 5. Tax Administration Practices on Post Transaction Issues from Appendix E of the SSUTA</b>		<b>Does Your State Follow this Practice?</b>		<b>If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment. Add Additional Comments if Desired.</b>	
<b>Reference Number</b>	<p><b>Disclosed Practice 5 – Post Transaction Issues</b></p> <p>Unless indicated otherwise throughout Disclosed Practice 5:</p> <ul style="list-style-type: none"> <li>· Use of the word "tax" means the sales or use tax paid by the customer to the seller which was timely remitted by the seller to the state;</li> <li>· Use of the word "refund" includes a credit unless otherwise stated;</li> <li>· Unless otherwise stated, the refund is being claimed within the state's statute of limitations;</li> <li>· Unless otherwise stated, the seller has refunded the tax to the customer;</li> <li>· The tax rates used in the examples are for illustrative purposes only and are presumed to be correct;</li> <li>· The seller is not engaged in fraud or making intentional misrepresentations;</li> <li>· The seller maintains proper books and records to substantiate taxes collected and remitted based on the applicable state's requirements;</li> <li>· The disclosed practices do not apply to sales of motor vehicles;</li> <li>· The disclosed practices relate to products voluntarily returned by the customer and accepted by the seller (e.g., does not include repossessed products) and;</li> <li>· The disclosed practices only provide general guidance and assume there are no other unique circumstances that apply.</li> </ul>				
	<b>Disclosed Practice 5.1 - Refund Procedure Document</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.1	Does your state have written guidance on your website, or otherwise, that explains how sellers and/or customers can properly obtain a tax refund from your state? (If "yes", please provide a website link and/or indicate how a person can obtain guidance in the comment section.)	X		A.C.A. 26-18-507, GR 81.1	<a href="http://www.dfa.arkansas.gov/offices/exciseTax/salesanduse/Documents/RefundClaimFormandInstructions.pdf">http://www.dfa.arkansas.gov/offices/exciseTax/salesanduse/Documents/RefundClaimFormandInstructions.pdf</a>

	<b>Disclosed Practice 5.2 - When does your state's statute of limitations begin for a seller to obtain a refund of tax paid for products returned by a customer?</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.2.a.	It begins on the due date of the tax return on which the tax was required to be reported by the seller to the state.		X		
Post Transactions 5.2.b.	It begins on the date the tax on the sale was due by the seller to the state.		X		
Post Transactions 5.2.c.	It begins on the date the tax was remitted to the state or the due date of the tax return, whichever is later.		X		
Post Transactions 5.2.d.	It begins on the date the customer returns the product (such as a rescission of sale) to the seller and receives the refund from the seller.		X		
Post Transactions 5.2.e.	Other - If the state's answers to 5.2.a. – 5.2.d. were all "no", check "yes" and explain when the statute of limitations for a seller's claim begins in the comments section.	X		A.C.A. 26-18-306 (i), GR 81.1 (E)	The statute of limitations for a seller to obtain a refund of tax paid for products returned by a customer is three (3) from the time the return was filed or two (2) years from the time the tax was paid, whichever of the periods expires later.
	<b>Disclosed Practice 5.3 - How long is your state's statute of limitations time period for a seller to claim a tax refund on products returned by a customer?</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.3.a.	A three-year statute of limitations (that begins based on the state's response in 5.2) for a seller to make a refund request to the state.		X		
Post Transactions 5.3.b.	A four-year statute of limitations (that begins based on the state's response in 5.2) for a seller to make a refund request to the state.		X		
Post Transactions 5.3.c.	If the answers to both 5.3.a. and 5.3.b., were "no" please indicate "yes" and provide your state's time period for a seller to make a refund request to the state in the comments.	X		A.C.A. 26-18-306 (i), GR 81.1 (E)	The statute of limitations for a seller to obtain a refund of tax paid for products returned by a customer is three (3) from the time the return was filed or two (2) years from the time the tax was paid, whichever of the periods expires later.
	<b>Disclosed Practice 5.4 - Documentation to Prove Refund of Tax to Customer</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.4	Will your state accept the seller's electronic sales receipts that identify the product purchased, the date purchased, the tax collected, the product returned, the date refunded and the tax refunded to the customer to prove that a customer paid tax?	X		GR 81.1 (H)	
	<b>Disclosed Practice 5.5 - How does a seller obtain a refund of tax refunded to their customer? (Credit on Current Tax Return, Subsequent Tax Return or Refund Claim)</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.5.a.	Does your state allow a seller to take a credit (or net) on its tax return to report the original sale if the product was returned prior to the seller filing that tax return? If this is required, note that in comments section.	X		A.C.A. 26-52-103 (13), GR-3 (H), A.C.A. 26-52-501(d), GR-77	
Post Transactions 5.5.b.	Subject to the state's statute of limitations, does your state allow a seller to take a credit (or net) during the reporting period when the product was returned if the product is returned in a different reporting period than the	X			

	original sale? If this is required, note that in comments section.				
Post Transactions 5.5.c.	Subject to the state's statute of limitations, does your state allow the seller to file an amended tax return and/or refund claim when the product is returned after the seller filed its tax return to the state to report the original sale? If this is required, note that in comments section.	X			
	<b>Disclosed Practice 5.6 - May the seller process the refund and additional charges in one transaction on a single invoice?</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.6.a.	Does your state allow the seller to obtain a refund from the state if the seller subtracts from the original sales price any charges imposed by the seller to make a return (understanding the tax must be collected on any taxable charges)? If your state has exceptions note those exceptions in the comments section.		X	A.C.A. 26-18-507, GR-81.1	
Post Transactions 5.6.b.	If the answer to 5.6.a. was "no," does your state allow the seller to obtain a refund from the state if it provides a full refund, including the tax, but subsequently imposes any service charges (and imposing any applicable tax) to the customer as a separate transaction on a separate invoice?	X		A.C.A. 26-18-507, GR-81.1	
	<b>Disclosed Practice 5.7 - Taxability of Return Fees</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.7.a.	Does your state impose tax on restocking fees or return fees that are not directly associated with the use of a returned product?		X		
Post Transactions 5.7.b.	Does your state impose a sales tax on a charge for the use (e.g. wear and tear) of a product?		X		
	<b>Disclosed Practice 5.8 - Cash/Credit Refund versus Store Credit</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.8	Does your state treat the refund in the form of store credit the same as a cash refund for returned products?	X			
	<b>Disclosed Practice 5.9 - Simultaneous Return and Sale</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.9.a.	<b>Does your state allow the seller to only collect and remit the additional tax on the price difference of a returned product when the replacement product costs more? If no, explain in the comments section.</b>	X		A.C.A. 26-52-103 (13), GR-3(H)	
Post Transactions 5.9.b.	<b>Does your state allow the seller to obtain a refund from the state for the price difference of a returned product when the replacement product costs less? If no, explain in the comments.</b>	X		A.C.A. 26-52-103 (13), GR-3(H)	
	<b>Disclosed Practice 5.10 - Refund Pending State Approval</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.10.a.	Will your state refund or credit a seller for tax erroneously collected and remitted to the state prior to the seller refunding the customer the tax if the seller does not have a written agreement to refund the tax to the customer?		X	A.C.A. 26-18-507, GR-81.1	
Post Transactions 5.10.b.	If you answered "no" to disclosed practice 5.10.a., if the seller has a written agreement that it will refund the tax to the customer if the state approves the refund, will your state refund or credit a seller for tax erroneously collected and remitted to the state prior to the seller refunding the customer the tax?	X		A.C.A. 26-18-507, GR-81.1	

Post Transactions 5.10.c.	Does your state require the seller to refund the tax to the customer prior to obtaining a refund from the state?	X		A.C.A. 26-18-507, GR-81.1	
	<b>Disclosed Practice 5.11 - Seller Refund When Customer Did Not Pay Tax</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.11	Can the seller, who remitted the tax to the state, obtain a refund of the tax paid to the state if the customer refuses to pay the tax because the customer correctly asserted the transaction was exempt under the state's laws?	X		A.C.A. 26-18-306, GR-81.1(E)26-52-517, GR-79(F)	
	<b>Disclosed Practice 5.12 - Returned Product to Seller in Another State</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.12	The customer has the original sales receipt indicating your state's tax was charged. If the product is returned in another state, will your state allow the seller to claim the refund of the tax paid to your state?	X		A.C.A. 26-18-507, GR-81.1	The seller must refund the entire amount of tax paid by the purchaser.
	<b>Disclosed Practice 5.13 - Returned Product to Seller in Another Local Jurisdiction Within the Same State</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.13	The customer has the original sales receipt indicating the tax was charged for a local jurisdiction in your state. The product is returned in your state in a different local jurisdiction. Does your state require the seller to claim the refund of the tax paid to the original local jurisdiction?	X		A.C.A. 26-52-521, GR-76	
	<b>Disclosed Practice 5.14 - Returned Product with No Receipt</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.14	If a seller refunds tax to a customer, without a receipt, using the tax rate at the store where the return was made and the price of the returned product at the store at that time, will your state allow the seller to receive a refund or credit of this tax from the state? Note in the comments section any special documentation the seller needs to provide the state.	X			
	<b>Disclosed Practice 5.15 - Customer Directly Filing for a Refund</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.15.a.	Does the state give customers the option to request a tax refund directly from the state (i.e., the customer is not required to make the request through the seller)? Note any special requirements that may apply, such as minimum dollar thresholds, in the comment section.	X		A.C.A. 26-18-507	<a href="http://www.dfa.arkansas.gov/offices/exciseTax/salesanduse/Documents/RefundClaimFormandInstructions.pdf">http://www.dfa.arkansas.gov/offices/exciseTax/salesanduse/Documents/RefundClaimFormandInstructions.pdf</a>  If the seller cannot be found or refuses to refund the tax to the purchaser or refuses to provide a vendor assignment form, a purchaser can provide a detailed explanation of the circumstances sufficient to satisfy the requirements for the claim for refund.
Post Transactions 5.15.b.	If the answer to disclosed practice 5.15.a. was "no," does the state allow a customer to obtain a tax refund from the state when the seller cannot be found or refuses to refund the tax to a customer? If "yes", provide details in the comment section.				
<b>Disclosed Practice 6. Tax Administration Practices on Determining the Earliest Possible Date to Register Without It Adversely Affecting a Voluntary Disclosure Agreement (VDA) from Appendix E of the SSUTA</b>		<b>Does Your State Follow this Practice?</b>		<b>If You Answered Yes, Describe the Adverse Affect on the VDA. Add Additional Comments if Desired.</b>	
<b>Reference Number</b>	<b>Disclosed Practice 6.1 - For each of the scenarios below, indicate whether registration to collect and remit sales and</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>

	<b>use taxes with your state adversely affects a VDA.</b>				
Voluntary Disclosure Agreement 6.1.a.	A seller's registration prior to the seller (or its representative) submitting the state's voluntary disclosure agreement (VDA) application will adversely affect the seller's VDA with the state.		X		
Voluntary Disclosure Agreement 6.1.b.	A seller's registration after the seller (or its representative) submits the state's voluntary disclosure agreement (VDA) application, but before either the seller or the state signs the actual VDA will adversely affect the VDA with the state.		X		
Voluntary Disclosure Agreement 6.1.c.	A seller's registration after the state signs the actual voluntary disclosure agreement (VDA) but before the seller signs the VDA will adversely affect the VDA.		X		
<b>Disclosed Practice 7. Tax Administration Practices on Medical Products Identified in SSTGB Rules and Procedures Appendix L as "Not Defined" from Appendix E of the SSUTA</b>		<b>Does Your State Follow this Practice?</b>		<b>Add Additional Comments if Desired</b>	
<b>Reference Number</b>	<b>Disclosed Practice 7 – Classification of Medical Products in Appendix L Identified as "Not Defined"</b>				
<b>Disclosed Practice 7</b>	<b>Classification of Medical Products in Appendix L Identified as "Not Defined"</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Medical Products 7.1	Does the state classify any of the items listed below in Medical Products Disclosed Practice 7.2 as clothing, drugs, durable medical equipment, mobility enhancing equipment, over-the-counter drugs, prosthetic devices, or under a different state-specific definition (other than tangible personal property)? If yes, see Medical Products Disclosed Practice 7.2 for the classification. If no, Medical Products Disclosed Practice 7.2 does not need to be completed.	X			
Medical Products 7.2	Place a check in the appropriate column if the item is classified under one of those terms, provide the appropriate statute/rule city and indicate in the "Comment" column the defined term under which the item is classified. If the product is not classified under any of the terms listed in Medical Products disclosed Practice 7.1 or a state-specific defined term do not check either column. These tax administration practices identify how each state classified the products identified as "Not Defined" in Appendix L, but do not indicate the taxability of those products.				
	<b>Product</b>	<b>SSUTA Defined Term</b>	<b>State Specific Defined Term</b>	<b>Statute/Rule Cite</b>	<b>Comment (if applicable, indicate defined term under which the item is classified)</b>
Medical Products 7.2.a	Air purifier				
Medical Products 7.2.b	Bed pads - Disposable - for incontinent patients  (Disposable pad placed on beds to keep sheets dry and wick moisture away from the patient. Used for incontinent patients.)				
Medical Products 7.2.c	Blankets - Other than baby receiving blankets				
Medical Products 7.2.d	Breast pumps				
Medical Products	Closed caption devices				

7.2.e					
Medical Products 7.2.f	Cold packs and Hot packs (reusable)				
Medical Products 7.2.g	Collection bags - Body fluid collection (For collection and sending to lab for testing)				
Medical Products 7.2.h	Denture adhesive				
Medical Products 7.2.i	Dialysis Bags - Peritoneal Dialysis Drain				
Medical Products 7.2.j	Dialyzers - Single Use  (A dialyzer is an artificial kidney designed to provide controllable transfer of solutes and water across a semi permeable membrane separating flowing blood and dialysate streams. The transfer processes are diffusion (dialysis) and convection (ultrafiltration). There are three basic dialyzer designs: coil, parallel plate, and hollow fiber configurations. Filter that is incorporated in machine.)				
Medical Products 7.2.k	Dressings - Compression - Non Medicated  (Ace Bandages)				
Medical Products 7.2.l	Dressings - Elastic - Non Medicated  (Non-Ace bandages to hold dressings)				
Medical Products 7.2.m	Dressings - Gauze Wraps  (Tube gauze, Gauze Wraps)				
Medical Products 7.2.n	Dressings - General  (Pads, sponges, tapes and adherents, elastic, compression, gauze)				
Medical Products 7.2.o	Dressings - Non-Medicated  (Dressings containing a substance which is neither a RX or OTC drug)				
Medical Products 7.2.p	Dressings - Wound Care - Skin Barrier Products  (Sprays, cream)				
Medical Products 7.2.q	Eating utensils - Adjustable				
Medical Products 7.2.r	ECG Monitor - Implanted	X		GR-38.2(H)	Prosthetic Device
Medical Products 7.2.s	Fever thermometers - Disposable/SPU				
Medical Products 7.2.t	Gases - Non-Medical Grade				
Medical Products 7.2.u	Gases - Tanks for  (Empty - Tanks only)				
Medical Products 7.2.v	Glucose for Insulin Reactions  (Tablets, liquid)				
Medical Products 7.2.w	Infuser Bags  (Pressure Infuser bags - used to administer intravenous fluids under pressure at any angle to patients in pre-hospital or emergency room settings - Disposable)				
Medical Products 7.2.x	IV Therapy arm boards-Disposable				
Medical Products 7.2.y	IV Therapy Tourniquets - SPU  (Disposable)				



Medical Products 7.2.z	Laboratory equipment  (Microscopes, incubators, refrigerators, centrifuges)				
Medical Products 7.2.aa	Medical atomizers - Disposable  (An atomizer that gives controlled delivery of topical anesthetics and other drugs. Used primarily for nasal or oral drug delivery. This version of atomizers is disposable.)				
Medical Products 7.2.ab	Medical Instruments - Disposable  (Clamps, drills, endlinear cutter, forceps, retractors, scalpels, reamers, scissors, trocar)				
Medical Products 7.2.ac	Nasal strips  (Flexible spring like band that fits above the nostrils and lifts the sides of the nose when they try to straighten back to their original shape.)				
Medical Products 7.2.ad	Needleless Drug Delivery System - Injection Guns  (Disposable)				
Medical Products 7.2.ae	Needles - Wound Closure - Suturing  (Disposable)				
Medical Products 7.2.af	Needles & Syringes - Acupuncture needles (Reusable)				
Medical Products 7.2.ag	Needles & Syringes - Needles - Aspirating				
Medical Products 7.2.ah	Needles & Syringes - Needles - Biopsy				
Medical Products 7.2.ai	Needles & Syringes - Needles - Blood Draw/Access				
Medical Products 7.2.aj	Needles & Syringes - Needles - Hypodermic				
Medical Products 7.2.ak	Needles & Syringes - Needles - Hypodermic - Insulin				
Medical Products 7.2.al	Needles & Syringes - Needles - Not Inject/Drain  (Parts to machines)				
Medical Products 7.2.am	Needles & Syringes - Needles/Syr Pckgd Tog				
Medical Products 7.2.an	Needles & Syringes - Syringe - Cannula Package  (Interlink System -- Separate Needleless infusion device from IV sets - Stand alone items)				
Medical Products 7.2.ao	Needles & Syringes - Syringes				
Medical Products 7.2.ap	Needles & Syringes - Syringes - Insulin				
Medical Products 7.2.aq	Needles & Syringes - Syringes - Not Inject/Drain  (Irrigation (Toomey), oral and ear)				
Medical Products 7.2.ar	Ostomy - Barriers  (Barrier prep wipes, barrier powder)		X	GR-38.2(D)	Disposable Medical Supplies
Medical Products 7.2.as	Ostomy - Cleaners / Skin Prep  (Skin prep peri-wash, ostomy cleanser, cleanser deodorants, adhesive remover)		X	GR-38.2(D)	Disposable Medical Supplies
Medical Products 7.2.at	Ostomy - Lubricants		X	GR-38.2(D)	Disposable Medical Supplies

	(Lubricants, lubricant jelly, stoma lubricant )				
Medical Products 7.2.au	Paraffin wax  (Wax used in paraffin baths. Paraffin heat therapy provides moist heat to warm joints tissue and skin. Used in the treatment of arthritis and joint injuries. )				
Medical Products 7.2.av	Physical Therapy -Equipment & Tools  (Exerbands, weights, bikes, treadmills, rowers, parallel bars from #212)				
Medical Products 7.2.aw	Resuscitators - Disposable				
Medical Products 7.2.ax	Safety equipment  (Goggles, shields)		X	GR-31.1	Goggles are protection equipment if used exclusively by a volunteer fire department.
Medical Products 7.2.ay	Seat Cushions - Comfort  (General use cushions that do not primarily and customarily serve a medical purpose.)				
Medical Products 7.2.az	Sitz bath				
Medical Products 7.2.ba	Skin closures  (These are called butterfly bandages, steri-strips, cover strips, or suture strips and are variations of sterile adhesive skin closures designed to hold the edges of a skin wound together.)				
Medical Products 7.2.bb	Spas, hot or cold  (Spas which are available for sale to the general public and not specifically manufactured for medical purposes.)				
Medical Products 7.2.bc	Staple Remover - Wound Closure  (Disposable)				
Medical Products 7.2.bd	Stapler - Empty - one Use Only				
Medical Products 7.2.be	Sterilizers - Chemical				
Medical Products 7.2.bf	Suction Catheter  (This catheter is used for the removal of respiratory tract secretions. The catheter is inserted through tracheal and tracheostomy tubes. Four eyes at the catheter's tip serve as vacuum breakers to help prevent tissue from being pulled into the tube. Since suctioning removes the patient's air supply, suction should not exceed 10 seconds duration. Suction catheters are intended for single use only.)		X	GR-38.2(H)	Prosthetic Device
Medical Products 7.2.bg	Therapy - Cold  (Cold compression)				
Medical Products 7.2.bh	Therapy - Heat  (Heat warmers)				
Medical Products 7.2.bi	Tongue depressors				
Medical Products 7.2.bj	Transducer gel				
Medical Products 7.2.bk	Venous blood sets				
Medical Products 7.2.bl	Visually Impaired Supplies & Equipment - Other				

Medical Products 7.2.bm	X-Ray developer solution				
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