

1 HB661
2 118929-1
3 By Representative Ford
4 RFD: Education Appropriations
5 First Read: 03-MAR-10

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8 SYNOPSIS: Under existing law, there is no fee levied
9 on prescription drugs or personal property
10 purchased pursuant to a prescription from a
11 nonresident retailer.

12 This bill would levy a fee on prescription
13 drugs or personal property purchased pursuant to a
14 prescription from a nonresident retailer and
15 delivered to a person in this state. This bill
16 would provide for the collection and enforcement of
17 the fee.

18
19 A BILL
20 TO BE ENTITLED
21 AN ACT
22

23 To levy a fee on prescription drugs or personal
24 property purchased pursuant to a prescription from a
25 nonresident retailer; and to provide for the collection and
26 enforcement of the fee.

27 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. There is levied, in addition to all other
2 taxes of every kind now imposed by law, and shall be collected
3 and enforced pursuant to rules adopted by the Department of
4 Revenue a fee of five dollars (\$5) for each prescription drug
5 or item of personal property purchased pursuant to a
6 prescription from a nonresident retailer and delivered to a
7 person in this state.

8 Section 2. This act shall become effective on the
9 first day of the third month following its passage and
10 approval by the Governor, or its otherwise becoming law.