

1 SB78
2 203404-1
3 By Senator Jones
4 RFD: Finance and Taxation Education
5 First Read: 04-FEB-20
6 PFD: 02/03/2020

SYNOPSIS: Under existing law, a utility gross receipts tax is levied on utility services.

This bill would exempt the Floyd Cherokee Medical Center LLC from the utility gross receipts tax.

A BILL
TO BE ENTITLED
AN ACT

Relating to the utility gross receipts tax; to amend Section 40-21-82.1 of the Code of Alabama 1975, to exempt the Floyd Cherokee Medical Center LLC from the tax.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-21-82.1 of the Code of Alabama 1975, is amended to read as follows:

"§40-21-82.1.

"(a) Smith's Water Authority in Lee County, Alabama, is exempt from all taxes levied under Section 40-21-82.

1 "(b) The Northeast Crenshaw Water and Fire
2 Protection Authority in Crenshaw and Montgomery Counties,
3 Alabama, is exempt from all taxes levied under Section
4 40-21-82.

5 "(c) The Bakerhill Water Authority in Barbour
6 County, Alabama, is exempt from all taxes levied under Section
7 40-21-82.

8 "(d) The Russell County Water Authority is exempt
9 from all taxes levied under Section 40-21-82.

10 "(e) The Chambers County E911 Authority is exempt
11 from all taxes levied under Section 40-21-82.

12 "(f) The Floyd Cherokee Medical Center LLC, owned by
13 Floyd Healthcare Management, Inc., is exempt from all taxes
14 levied under Section 40-21-82."

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