

1 SB8
2 179239-4
3 By Senator Beasley
4 RFD: Tourism and Marketing
5 First Read: 15-AUG-16

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8 SYNOPSIS: Under existing law, Act 2015-537 of the 2015
9 Second Special Session created a supplemental
10 privilege tax of 15 cents on each prescription
11 filled by a pharmaceutical service provider. The
12 tax was collected effective September 1, 2015,
13 subject to approval by the federal Centers for
14 Medicare and Medicaid Services (CMS). The CMS
15 disapproved the act, but there is no provision for
16 refunds.

17 This bill would provide for refunds in the
18 form of future tax credits based on the taxes as
19 collected and would repeal the tax.
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21 A BILL
22 TO BE ENTITLED
23 AN ACT
24

25 To provide for refunds of the supplemental privilege
26 tax on pharmaceutical services created by Act 2015-537 of the
27 2015 Second Special Session in the form of future tax credits

1 against the prior existing privilege tax on pharmaceutical
2 services; and to repeal Act 2015-537.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

4 Section 1. Each pharmaceutical service provider that
5 collected and remitted the supplemental privilege tax on
6 pharmaceutical services pursuant to Act 2015-537 of the 2015
7 Second Special Session shall be entitled to a refund of the
8 taxes collected in the form of a credit against any future
9 taxes levied pursuant to the privilege tax on pharmaceutical
10 services provided for in Article 1 of Chapter 268, commencing
11 at Section 40-268-1, Code of Alabama 1975, due after the
12 effective date of this act.

13 Section 2. All laws or parts of laws which conflict
14 with this act are repealed. Act 2015-537 of the 2015 Second
15 Special Session is specifically repealed.

16 Section 3. This act shall become effective October
17 1, 2016, following its passage and approval by the Governor,
18 or its otherwise becoming law.