

1 HB22
2 170668-2
3 By Representative Wadsworth
4 RFD: Health
5 First Read: 03-AUG-15

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8 SYNOPSIS: Under existing law, there is a privilege tax
9 upon providers of pharmaceutical services. This
10 bill will increase the tax from 10 cents to 31
11 cents for each prescription filled or refilled.

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13 A BILL
14 TO BE ENTITLED
15 AN ACT

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17 Relating to the privilege tax upon providers of
18 pharmaceutical services; to amend Section 40-26B-2 of the Code
19 of Alabama 1975, to increase the tax from 10 cents to 31 cents
20 for each prescription filled or refilled.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. Section 40-26B-2, Code of Alabama 1975,
23 is amended to read as follows:

24 "§40-26B-2.

25 "To provide further for the availability of indigent
26 health care, the operation of the Medicaid Program and the
27 maintenance and expansion of medical services thereunder,

1 there is hereby levied and shall be collected as provided in
2 this article a privilege tax on the business activities of
3 every provider of pharmaceutical services to the citizens of
4 Alabama, except for a pharmacy, or portion thereof, serving
5 hospital inpatients or pharmacies owned or operated by the
6 State of Alabama or an agency thereof. The privilege tax
7 imposed by this article is in addition to all other taxes of
8 any kind now imposed by law, and shall be at the rate of ~~10~~ 31
9 cents for each prescription filled or refilled."

10 Section 2. This act shall become effective
11 immediately following its passage and approval by the
12 Governor, or its otherwise becoming law.