

1 SB316
2 135103-2
3 By Senator Blackwell
4 RFD: Finance and Taxation Education
5 First Read: 14-FEB-12

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8 SYNOPSIS: Under existing law, vitamins, minerals, and
9 dietary supplements that are used, sold, furnished,
10 dispensed, and prescribed by a physician,
11 chiropractor, orthodontist, and podiatrist are
12 exempt from all sales tax.

13 This bill would specify that all of the
14 items in the series above would not be required in
15 order for the exemption to apply.

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17 A BILL

18 TO BE ENTITLED

19 AN ACT

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21 To amend Section 40-9-27 of the Code of Alabama
22 1975, relating to the sales tax exemption for vitamins,
23 minerals, and dietary supplements, to specify that the
24 exemption applies when the health care items are used, sold,
25 furnished, dispensed, or prescribed by certain licensed health
26 care providers.

27 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-9-27 of the Code of Alabama 1975, is amended to read as follows:

"§40-9-27.

"(a) Any vitamins, minerals, and dietary supplements, which are used, sold, furnished, dispensed ~~and~~, or prescribed by any physician licensed to practice medicine, chiropractor, orthodontist, ~~and~~ or podiatrist in the performance of his or her professional services shall be exempt from any city, county, and state sales tax. This exemption shall apply only to vitamins, minerals, and dietary supplements sold or dispensed ~~by prescription~~ by the professionals listed in this subsection.

"(b) The exemption provided for in subsection (a) shall be in addition to any and all exemptions from sales tax provided for in Article 1 of Chapter 23 of Title 40, Revenue and Taxation, as last amended."

Section 2. This act is declaratory of existing law.

Section 3. This act shall become effective immediately following its passage and approval by the Governor, or its otherwise becoming law.