

1 HB280
2 157913-6
3 By Representative Johnson (R)
4 RFD: Ways and Means Education
5 First Read: 16-JAN-14

1 "(c) A ~~participating~~ provider who rents or leases
2 oxygen or durable medical equipment to a recipient of benefits
3 under the Medicare or Medicaid program under orders from a
4 duly licensed physician shall be exempt from all state and
5 local rental and leasing taxes.

6 "(d) In addition to any other exemptions provided in
7 subsection (b) or (c), any items used for the treatment of
8 illness or injury or to replace all or part of a limb or
9 internal body part purchased by or on behalf of an individual
10 pursuant to a valid prescription and covered by and billed to
11 Medicare, Medicaid, or a health benefit plan shall be exempt
12 from state, county, and municipal sales, use and rental and
13 leasing taxes, including, but not limited to, any of the
14 following: Durable medical equipment, including repair parts
15 and the disposable or single patient use supplies required for
16 the use of the equipment; medical oxygen and related equipment
17 and supplies; prosthetic and orthotic devices; and medical
18 supplies, as defined and covered under the Medicare program,
19 including, but not limited to, items such as catheters,
20 catheter supplies, ostomy bags and supplies related to ostomy
21 care, specialized wound care products, and similar items that
22 are covered by and billed to Medicare, Medicaid, or a health
23 benefit plan."

24 Section 2. Section 1 of Act 2013-443 of the 2013
25 Regular Session, now appearing as Section 40-9-39.1, Code of
26 Alabama 1975, is repealed.

1 Section 3. All laws or parts of laws which conflict
2 with this act are repealed.

3 Section 4. This act shall become effective on August
4 1, 2014, following its passage and approval by the Governor,
5 or its otherwise becoming law.

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House of Representatives

Read for the first time and re-
ferred to the House of Representa-
tives committee on Ways and Means
Education..... 16-JAN-14

Read for the second time and placed
on the calendar with 1 substitute
and..... 26-FEB-14

Read for the third time and passed
as amended..... 06-MAR-14

Yeas 86, Nays 0, Abstains 0

Jeff Woodard
Clerk