

1 HB300
2 148381-3
3 By Representative Johnson (R)
4 RFD: Ways and Means Education
5 First Read: 19-FEB-13

1 ENGROSSED

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4 A BILL
5 TO BE ENTITLED
6 AN ACT
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8 To specify that the sale of durable medical
9 equipment; prosthetics and orthotics devices; and medical
10 supplies, as defined under the Medicare program, that are sold
11 pursuant to a valid prescription and billed to a third party
12 payer would be exempt from any state, county, and municipal
13 sales and use taxes.

14 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

15 Section 1. In addition to any other exemptions
16 provided by law, any items used for the treatment of illness
17 or injury or to replace all or part of a limb or internal body
18 part purchased by or on behalf of an individual pursuant to a
19 valid prescription and covered by and billed to a third party
20 payer shall be exempt from state, county, and municipal sales
21 and use taxes, including, but not limited to, any of the
22 following: Durable medical equipment, including repair parts
23 and the disposable or single patient use supplies required for
24 the use of the equipment; medical oxygen and related equipment
25 and supplies; prosthetic and orthotic devices; and medical
26 supplies, as defined and covered under the Medicare program,
27 including, but not limited to, items such as catheters,

1 catheter supplies, ostomy bags and supplies related to ostomy
2 care, specialized wound care products, and similar items that
3 are covered by and billed to a third party payer.

4 Section 2. ~~This act shall apply retroactively to all~~
5 ~~open tax periods and all periods for which a preliminary or~~
6 ~~final assessment of tax could be entered pursuant to Section~~
7 ~~40-2A-7, Code of Alabama 1975, or any successor general or~~
8 ~~local law. No refunds shall be due or issued pursuant to this~~
9 ~~act with respect to those periods prior to the effective date~~
10 ~~of this act.~~

11 Section 3. The provisions of this act are
12 supplemental and shall not be construed to repeal any law not
13 in direct conflict with this act.

14 Section 4. ~~This act shall become effective on the~~
15 ~~first day of the third month following its passage and~~
16 ~~approval by the Governor, or its otherwise becoming law. This~~
17 ~~act shall be effective October 1, 2014.~~

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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..... 19-FEB-13

Read for the second time and placed
on the calendar 2 amendments 18-APR-13

Read for the third time and passed
as amended..... 25-APR-13

Yeas 97, Nays 0, Abstains 0

Jeff Woodard
Clerk