

1 HB587
2 151227-2
3 By Representative Williams (J)
4 RFD: County and Municipal Government
5 First Read: 10-APR-13

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8 SYNOPSIS: This bill would specify that for purposes of
9 the municipal business license tax, a qualified
10 home health care or hospice agency would only be
11 required to purchase a municipal business license
12 for its headquarters or any branch office that it
13 maintains within the state. In addition, a health
14 care employee or other agent or representative of a
15 qualified home health care or hospice agency would
16 not be required to purchase a business license from
17 a municipality or its agent, including a private
18 auditing firm, merely because the person visits a
19 patient whose residence or the health care facility
20 in which they are being treated is located within
21 that municipality.

22
23 A BILL
24 TO BE ENTITLED
25 AN ACT
26

1 To specify that for purposes of the municipal
2 business license tax, a qualified home health care or hospice
3 agency would only be required to purchase a municipal business
4 license for its headquarters or any branch office that it
5 maintains within the state; to further provide that a health
6 care employee or other agent or representative of a qualified
7 home health care or hospice agency would not be required to
8 purchase a business license from a municipality or its agent,
9 including a private auditing firm, merely because the person
10 visits a patient whose residence or the health care facility
11 in which they are being treated is located within that
12 municipality.

13 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

14 Section 1. Section 11-51-90.3 is added to the Code
15 of Alabama 1975, to read as follows:

16 §11-51-90.3.

17 (a) As used in this section, the term "qualified
18 home health care or hospice agency" means a corporation,
19 limited liability company, or other business or nonprofit
20 entity that provides either home health care or hospice
21 services in this state and holds a certificate of need issued
22 by the State Health Planning and Development Agency, or its
23 successor, or is exempt by law or administrative rule or
24 ruling from the requirement to obtain a certificate of need.

25 (b) Notwithstanding anything in Chapter 51 of Title
26 11 to the contrary, a qualified home health care or hospice
27 agency shall be required to purchase a municipal business

1 license only from the municipality where it maintains its
2 headquarters office and from each municipality where it
3 maintains a branch office or from the agent, including a
4 private auditing firm, of the municipality.

5 (c) Notwithstanding anything in Chapter 51 of Title
6 11 to the contrary, no health care employee or other agent or
7 representative of a qualified home health care or hospice
8 agency shall be required to purchase a municipal business or
9 privilege license or otherwise be liable for a municipal
10 business or privilege license tax or similar fee on account of
11 one or more service visits to a patient of the agency at his
12 or her residence or one or more visits to a patient at a
13 health care facility or other facility where the patient
14 resides, whether temporarily or indefinitely.

15 Section 2. All laws or parts of laws which conflict
16 with this act are repealed.

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