

1 SB67  
2 189239-2  
3 By Senator Bussman  
4 RFD: Finance and Taxation Education  
5 First Read: 09-JAN-18

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4 ENGROSSED

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7 A BILL  
8 TO BE ENTITLED  
9 AN ACT

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11 Relating to the supplemental privilege tax on  
12 pharmaceutical services; to amend Section 40-26B-9, Code of  
13 Alabama 1975, to authorize the Department of Revenue, upon  
14 petition by a pharmaceutical service provider who is entitled  
15 to a credit of the supplemental privilege tax on  
16 pharmaceutical services and has unused credit remaining after  
17 October 1, 2018, to refund the provider the remaining credit.  
18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

19 Section 1. Section 40-26B-9, Code of Alabama 1975,  
20 is amended to read as follows:

21 "§40-26B-9.

22 "(a) Each pharmaceutical service provider that  
23 collected and remitted the supplemental privilege tax on  
24 pharmaceutical services pursuant to Article 1A, as it read  
25 prior to August 30, 2016, shall be entitled to a refund of the  
26 taxes collected in the form of a credit against any future  
27 taxes levied pursuant to the privilege tax on pharmaceutical

1 services provided for in Article 1 of Chapter 26B, commencing  
2 at Section 40-26B-1, due after August 30, 2016. Beginning  
3 October 1, 2016, monthly credits shall be allowed to the  
4 pharmaceutical service providers that remitted the  
5 supplemental privilege tax ~~until tax amounts are credited in~~  
6 ~~full~~ through September 20, 2018.

7 "(b) On or after October 1, 2018, a pharmaceutical  
8 service provider who is entitled to a credit under subsection  
9 (a) and has unused credit remaining shall be entitled to a  
10 refund of the remaining credit owed to the provider, without  
11 interest, upon petition to the department. The petition shall  
12 be made no later than October 1, 2020. The department shall  
13 establish procedures to implement this subsection."

14 Section 2. This act shall become effective  
15 immediately following its passage and approval by the  
16 Governor, or its otherwise becoming law.

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Senate

Read for the first time and referred to the Senate  
committee on Finance and Taxation Education ..... 09-JAN-18

Read for the second time and placed on the calen-  
dar 1 amendment..... 23-JAN-18

Read for the third time and passed as amended .... 25-JAN-18

Yeas 26  
Nays 0

Patrick Harris,  
Secretary.