

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

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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 To amend Section 40-9-27 of the Code of Alabama
12 1975, relating to the sales tax exemption for vitamins,
13 minerals, and dietary supplements, to specify that the
14 exemption applies when the health care items are used, sold,
15 furnished, dispensed, or prescribed by certain licensed health
16 care providers.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. Section 40-9-27 of the Code of Alabama
19 1975, is amended to read as follows:

20 "§40-9-27.

21 "(a) Any vitamins, minerals, and dietary
22 supplements, which are used, sold, furnished, dispensed and
23 or prescribed by any physician licensed to practice medicine,
24 chiropractor, orthodontist, pharmacist, and or podiatrist in
25 the performance of his or her professional services shall be
26 exempt from any city, county, and state sales tax. This
27 exemption shall apply only to vitamins, minerals, and dietary

1 supplements sold or dispensed ~~by prescription~~ by the
2 professionals listed in this subsection.

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

7 Section 2. This act is declaratory of existing law.

8 Section 3. This act shall become effective
9 immediately following its passage and approval by the
10 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	14-FEB-12
Read for the second time and placed on the calen- dar.....	15-MAR-12
Read for the third time and passed as amended	26-APR-12

Yeas 32
Nays 0

Patrick Harris
Secretary