

1 SB8
2 179082-1
3 By Senator Beasley
4 RFD: Tourism and Marketing
5 First Read: 15-AUG-16

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8 SYNOPSIS: Under existing law, Act 2015-537 of the 2015
9 Second Special Session created a supplemental
10 privilege tax of 15 cents on each prescription
11 filled by a pharmaceutical service provider. The
12 tax was collected effective September 1, 2015,
13 subject to approval by the federal Centers for
14 Medicare and Medicaid Services (CMS). The CMS
15 disapproved the act, but there is no provision for
16 refunds.

17 This bill would provide for refunds of the
18 taxes collected and would repeal the tax.

19
20 A BILL

21 TO BE ENTITLED

22 AN ACT

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24 To provide for refunds of the supplemental privilege
25 tax on pharmaceutical services created by Act 2015-537 of the
26 2015 Second Special Session; to repeal Act 2015-537; and to

1 provide that the refunds would be paid from appropriated funds
2 in fiscal year ending September 30, 2017.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

4 Section 1. Any supplemental privilege taxes
5 collected pursuant to Act 2015-537 of the 2015 Second Special
6 Session by pharmaceutical service providers shall be refunded
7 on or before January 1, 2017, by the Department of Revenue to
8 each pharmaceutical service provider collecting and remitting
9 the tax.

10 Section 2. Act 2015-537 of the 2015 Second Special
11 Session is repealed.

12 Section 3. There is appropriated from the State
13 General Fund for the fiscal year ending September 30, 2017,
14 sufficient funds to pay the refunds provided by this act.

15 Section 4. This act shall become effective
16 immediately following its passage and approval by the
17 Governor, or its otherwise becoming law.