

1 SB416  
2 186552-2  
3 By Senator Bussman  
4 RFD: Governmental Affairs  
5 First Read: 04-MAY-17

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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, as added by Act 2016-452, 2016 First Special  
14 Session, to authorize the Department of Revenue, upon petition  
15 by a pharmaceutical service provider who is entitled to a  
16 credit of the supplemental privilege tax on pharmaceutical  
17 services and has unused credit remaining after October 1,  
18 2018, to refund the provider the remaining credit.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. Section 40-26B-9, Code of Alabama 1975,  
21 as added by Act 2016-452, 2016 First Special Session, is  
22 amended to read as follows:

23 "§40-26B-9.

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

1 taxes collected in the form of a credit against any future  
2 taxes levied pursuant to the privilege tax on pharmaceutical  
3 services provided for in Article 1 of Chapter 26B, commencing  
4 at Section 40-26B-1, due after August 30, 2016. Beginning  
5 October 1, 2016, monthly credits shall be allowed to the  
6 pharmaceutical service providers that remitted the  
7 supplemental privilege tax until tax amounts are credited in  
8 full.

9 "(b) On or after October 1, 2018, a pharmaceutical  
10 service provider who is entitled to a credit under subsection  
11 (a) and has unused credit remaining shall be entitled to a  
12 refund of the remaining credit owed to the provider, without  
13 interest, upon petition to the department. The department  
14 shall establish procedures to implement this subsection."

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

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Senate

Read for the first time and referred to the Senate  
committee on Governmental Affairs..... 04-MAY-17

Read for the second time and placed on the calen-  
dar..... 09-MAY-17

Read for the third time and passed as amended .... 11-MAY-17

Yeas 30  
Nays 0

Patrick Harris,  
Secretary.