

1 HB307
2 136719-2
3 By Representative Johnson (R)
4 RFD: Ways and Means Education
5 First Read: 14-FEB-12

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ENROLLED, An Act,

To specify that the sale of insulin, insulin syringes, and related items to treat diabetes purchased pursuant to a valid prescription would be exempt from any state, county, and municipal sales and use taxes; and to provide for retroactive applications under certain conditions.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. In addition to any other exemptions provided by law, any items used for the treatment of diabetes purchased by or on behalf of an individual pursuant to a valid prescription shall be exempt from state, county, and municipal sales and use taxes, including, but not limited, to any of the following: Insulin and insulin syringes, and any equipment, supplies, devices, chemical reagents, and any related items that may be used by a diabetic to treat diabetes or to test or monitor blood or urine.

Section 2. This act shall apply retroactively to all open tax periods and all periods for which a preliminary or final assessment of tax could be entered pursuant to Section 40-2A-7, Code of Alabama 1975, or any successor general or local law. No refunds shall be due or issued pursuant to this act with respect to those periods prior to the effective date of this act.

1 Section 3. The provisions of this act are
2 supplemental and shall not be construed to repeal any law not
3 in direct conflict with this act.

4 Section 4. This act shall become effective on the
5 first day of the third month following its passage and
6 approval by the Governor, or its otherwise becoming law.

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 22-MAR-12.

Greg Pappas
Clerk

Senate	<hr/> 01-MAY-12 <hr/>	Passed
House	09-MAY-12	Passed, the Governor's Objections to the Con- trary Notwithstanding Yeas 75, Nays 0, Ab- stains 4
Senate	<hr/> 09-MAY-2012 <hr/>	Passed, the Governor's Objections to the Con- trary Notwithstanding Yeas 29, Nays 1, Abstains 3