

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

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8 SYNOPSIS: Under existing law, vitamins, minerals, and
9 dietary supplements that are used, sold, furnished,
10 dispensed, and prescribed by a physician,
11 chiropractor, orthodontist, and podiatrist are
12 exempt from all sales tax.

13 This bill would specify that all of the
14 items in the series above would not be required in
15 order for the exemption to apply.

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17 A BILL
18 TO BE ENTITLED
19 AN ACT

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21 To amend Section 40-9-27 of the Code of Alabama
22 1975, relating to the sales tax exemption for vitamins,
23 minerals, and dietary supplements, to specify that the
24 exemption applies when the health care items are used, sold,
25 furnished, dispensed, or prescribed by certain licensed health
26 care providers.

27 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. Section 40-9-27 of the Code of Alabama
2 1975, is amended to read as follows:

3 "§40-9-27.

4 "(a) Any vitamins, minerals, and dietary
5 supplements, which are used, sold, furnished, dispensed and,
6 or prescribed by any physician licensed to practice medicine,
7 chiropractor, orthodontist, and or podiatrist in the
8 performance of his or her professional services shall be
9 exempt from any city, county, and state sales tax. This
10 exemption shall apply only to vitamins, minerals, and dietary
11 supplements sold or dispensed ~~by prescription~~ by the
12 professionals listed in this subsection.

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

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

18 Section 3. This act shall become effective
19 immediately following its passage and approval by the
20 Governor, or its otherwise becoming law.