

1 SB240
2 148381-2
3 By Senator Beasley
4 RFD: Finance and Taxation General Fund
5 First Read: 21-FEB-13

2
3
4 ENGROSSED

5
6
7 A BILL
8 TO BE ENTITLED
9 AN ACT

10
11 To specify that the sale of durable medical
12 equipment; prosthetics and orthotics devices; and medical
13 supplies, as defined under the Medicare program, that are sold
14 pursuant to a valid prescription and billed to a third party
15 payer would be exempt from any state, county, and municipal
16 sales and use taxes.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. In addition to any other exemptions
19 provided by law, any items used for the treatment of illness
20 or injury or to replace all or part of a limb or internal body
21 part purchased by or on behalf of an individual pursuant to a
22 valid prescription and covered by and billed to a third party
23 payer shall be exempt from state, county, and municipal sales
24 and use taxes, including, but not limited to, any of the
25 following: Durable medical equipment, including repair parts
26 and the disposable or single patient use supplies required for
27 the use of the equipment; medical oxygen and related equipment

1 and supplies; prosthetic and orthotic devices; and medical
2 supplies, as defined and covered under the Medicare program,
3 including, but not limited to, items such as catheters,
4 catheter supplies, ostomy bags and supplies related to ostomy
5 care, specialized wound care products, and similar items that
6 are covered by and billed to a third party payer.

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

10 Section 3. This act shall become effective on
11 October 1, 2014.

1
2
3
4
5
6
7
8
9
10

11
12
13
14
15
16
17
18

Senate

Read for the first time and referred to the Senate
committee on Finance and Taxation General Fund ... 21-FEB-13

Read for the second time and placed on the calen-
dar 1 amendment..... 14-MAR-13

Read for the third time and passed as amended 25-APR-13

Yeas 19
Nays 4
Abstaining 2

Patrick Harris
Secretary