

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

1 SB240

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4 ENROLLED, An Act,

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

11 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

12 Section 1. In addition to any other exemptions
13 provided by law, any items used for the treatment of illness
14 or injury or to replace all or part of a limb or internal body
15 part purchased by or on behalf of an individual pursuant to a
16 valid prescription and covered by and billed to a third party
17 payer shall be exempt from state, county, and municipal sales
18 and use taxes, including, but not limited to, any of the
19 following: Durable medical equipment, including repair parts
20 and the disposable or single patient use supplies required for
21 the use of the equipment; medical oxygen and related equipment
22 and supplies; prosthetic and orthotic devices; and medical
23 supplies, as defined and covered under the Medicare program,
24 including, but not limited to, items such as catheters,
25 catheter supplies, ostomy bags and supplies related to ostomy

1 care, specialized wound care products, and similar items that
2 are covered by and billed to a third party payer.

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

6 Section 3. This act shall become effective on
7 October 1, 2014.

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB240

Senate 25-APR-13

I hereby certify that the within Act originated in and passed the Senate, as amended.

Patrick Harris
Secretary

House of Representatives
Passed: 09-MAY-13

By: Senator Beasley