

1 SB18  
2 203404-1  
3 By Senator Jones  
4 RFD: Finance and Taxation Education  
5 First Read: 02-FEB-21  
6 PFD: 12/08/2020

SYNOPSIS: Under existing law, a utility gross receipts tax is levied on utility services.

This bill would exempt the Floyd Cherokee Medical Center LLC from the utility gross receipts tax.

A BILL  
TO BE ENTITLED  
AN ACT

Relating to the utility gross receipts tax; to amend Section 40-21-82.1 of the Code of Alabama 1975, to exempt the Floyd Cherokee Medical Center LLC from the tax.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-21-82.1 of the Code of Alabama 1975, is amended to read as follows:

"§40-21-82.1.

"(a) Smith's Water Authority in Lee County, Alabama, is exempt from all taxes levied under Section 40-21-82.

1                   "(b) The Northeast Crenshaw Water and Fire  
2 Protection Authority in Crenshaw and Montgomery Counties,  
3 Alabama, is exempt from all taxes levied under Section  
4 40-21-82.

5                   "(c) The Bakerhill Water Authority in Barbour  
6 County, Alabama, is exempt from all taxes levied under Section  
7 40-21-82.

8                   "(d) The Russell County Water Authority is exempt  
9 from all taxes levied under Section 40-21-82.

10                   "(e) The Chambers County E911 Authority is exempt  
11 from all taxes levied under Section 40-21-82.

12                   "(f) The Floyd Cherokee Medical Center LLC, owned by  
13 Floyd Healthcare Management, Inc., is exempt from all taxes  
14 levied under Section 40-21-82."

15                   Section 2. This act shall become effective on the  
16 first day of the third month following its passage and  
17 approval by the Governor, or its otherwise becoming law.